tered No. C207

The Calcutta Gazette

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350.5e/44

Acce. No. 580
Date I. 6. 65
Class No. 350.5e/44
Price 74

ADHA 18] THURSDAY, JULY 9, 1964 [SAKA 1886

ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

ELECTION COMMISSION, INDIA

Dated New Delhi-11, the 20th June 1964

NOTIFICATION

No. 82/110/62. In pursuance of sub-section (6) of section 116A of the Representation of the People Act, 1951, the Election Commission hereby publishes the decision of the High Court of Calcutta, given on the 16th April 1964, on an appeal from the order, dated the 31st July 1963, of the Election Tribunal, Hooghly.

IN THE HIGH COURT AT CALCUTTA

Civil Appellate Jurisdiction

The 16th April 1964

Present:

The Hon'ble PURUSHOTTAM CHATTERJEE, and
The Hon'ble ASOKE CHANDRA SEN,

Two of the Judges of this Court.

Appeal from Original Decree No. 627 of 1963, appeal under section 116A of the Representation of People Act, 1951 with Cross-objection. Appeal against the order of Shri A. Syam, Member, Election Tribunal, Hooghly, in Election Petition No. 110 of 1962 (Suit No. 1 of 1962), dated the 31st July 1963.

Provakar Pal (Respondent No. 1 in the Tribunal)—Appellant

vs.

Ajit Kumar Basu (Petitioner) and others—

Appeal valued at Nil (Election Appeal)

And a memorandum of Cross-objection filed under Order XLI, Rule 22 of the Code of Civil Procedure by the petitioner-respondent aforesaid on 20th September 1963.

Cross-objection valued at nil (Election matter).

For Appellant: Mr. P. S. Basu, Mr. Surath Chandra Chakraborty, Mr. Siba Pada Mukherjee.

For Respondent No. 1: Mr. Krishnabinode Roy, Mr. Prasanta Kumar Bandopadhyay.

Chatterjee, J:

This is an appeal under section 116(A) of the Representation of People Act of 1951 against the order of a tribunal under that Act.

The petitioner Ajit Kumar Basu was a candidate from the Singur Constituency of the West Bengal Legislative Assembly in the district of Hooghly in the last general election. The appellant is Provakar Pal who was elected from the said constituency as the petitioner Ajit Kumar Basu was found to secure 28,822 votes whereas the appellant Provakar Pal secured 28,853 votes according to the declaration made by the Returning Officer.

The petitioner Ajit Kumar Basu claimed that the appellant Probhakar belonged to the Mahishya community in a constituency where Mahishyas constituted a very large number of the voters; he appealed to them for votes on the ground of caste. Further that certain leaflets were distributed whereby the appellant must be considered to have exercised undue influence within the meaning of section 123(2), proviso (a) (ii) of the said Act. The leaflet in question was marked Ext. 1 and the

printed leaflet shows that the said leaflet was published by Shri Benoy Roy, Secretary to the Publicity Sub-Committee, West Bengal Provincial Congress Committee, and printed at the Jupiter Printing Works. The leaflet is a compilation of extracts from various newspapers including the "Ananda Bazar Patrika," "Jugantar," "Lok Sevak" and "Paygam". The extract from the Paygam, dated the 10th February 1962, is attached; it is stated that Bejoy Roy, a person in the position of an agent of the appellant, caused the document to be published so as to attract the religious feeling of the Muslims who constituted a fairly good number of voters.

The election was also vitiated because certain ballot papers, which should have been rejected, were accepted in favour of Pal. That is stated in paragraphs 14 and 16. It was also alleged in paragraph 18 that the result of the election so far as Pal was concerned, was materially affected by non-compliance with the provisions of the Constitution and/or of the Representation of the People Act and/or orders framed thereunder. In paragraph 19 of the petition it was alleged that postal votes were irregularly accepted on behalf of Pal and they should have been cancelled. In paragraphs 20 and 21 it was stated: "that the counting of the ballot papers including the postal ballot papers may be made." It is clear, therefore, that the petitioner applied for declaring the election void because of the grounds which come within sections 100(b) and 100(d). The petitioner further claimed that the petitioner be declared as duly elected in terms of section 101 of the Representation of People Act.

Provakar Pal filed his objection. But he did not move a notice for recrimination as under section 97 of the Representation of People Act nor did he furnish within the time limited by section 97 the required security. Thereafter, the case was heard and evidence was adduced on behalf of both the parties. The Returning Officer Shri P. Ghosal examined himself but he did not prove the reports of the Presiding Officer of several booths. A petition was filed on the 24th June 1963 by the petitioner Ajit Kumar Basu saying that the Returning Officer admitted certain incidents at Khosalpur and Gandarpukur and his evidence is based on the reports of the Presiding Officer and he gave oral evidence about those matters after perusing those reports. But the Returning Officer did not adduce them in evidence in support of his case; he was examined as the witness of Pal. The petitioner Ajit Kumar Basu, therefore, prayed that the report of the Presiding Officers of Khosalpur and Gandarpukur might be marked as Exts. on admission as those had been filed by the respondent No. 3 in support of his case. This petition was strongly objected to by Probhakar, the appellant. Having heard the lawyers for both the parties, the tribunal ordered on the 24th June 1963 by order No. 20 as follows:

> "Let the two reports of the Presiding Officers be marked exhibits on petitioner's side as admitted by the petitioner subject to objections by respondents. Documents filed by the respondent No. 1 be also marked exhibits after objection."

The objection in this case was, as it is even now, that the Presiding Officers should have been examined to prove their reports and this was not done.

Various issues were raised before the Election Tribunal. It is not necessary for our present purpose to refer to all of them. The Election Judge found that there was no corrupt practice and that the postal votes were properly accepted. He also found that there was no corrupt practice so far as the appeal to religion as in the "Paygam" nor appeal to the caste as stated by the petitioner, was proved. The only point on which the Judge has set aside the election is the ground that the appellant did not file a notice for recrimination as under section 97. According to the Judge, the petitioner Ajit Kumar Basu applied for scrutiny and counting of those votes which had been improperly accepted in favour of Probhakar, the elected candidate, and improperly rejected as against the petitioner Basu. The Judge considered such votes and found that on taking account of such votes which were improperly rejected against the petitioner Basu and improperly accepted in favour of Probhakar Pal, the relative position of the parties would be that Probhakar Pal got 28,829 votes and the petitioner Ajit Kumar Basu got a total of 28,879 votes and, therefore, the election was liable to be set aside. But while considering the question as to whether the petitioner should be declared elected or not, the Judge found that the petitioner had not go the majority of all the valid votes and, therefore he could not be declared elected.

Mr. Bose, who has appeared on behalf of the appellant, urged that if Probhakhar had got the majority of the valid votes, the election could not have been set abide and the Judge when he considered as to whether the election should be set aside or not, should have considered the position as to who obtained the majority of all lawful votes, that is to say, the majority of all valid votes. The Judge did not take the matter into consideration for purposes of section 100 of the Representation of People Act on the ground that no notice for recrimination on behalf of Probhakar was filed and as no notice of recrimination was filed, the Judge could not take into account the votes which were improperly accepted so far as the petitioner Ajit Kumar Basu is concerned and improperly rejected so far as Probhakar is concerned. Mr. Bose has challenged this proposition of law and urged that no petition under section 97 was at all necessary in a case which comes under section 100(1)(d) of the Representation of People Act.

Mr. Roy has appeared on behalf of Ajit Kumar Basu who is the respondent in this Court. Mr. Roy has urged that he is entitled not merely to support the judgment but also entitled to challenge those findings which the Election Judge made against him because of the provisions of Or. 41, Rule 22 of the Code of Civil Procedure. He has further filed a cross-objection on behalf of Ajit Kumar Basu to the effect that Ajit Kumar Basu should have been declared elected. Mr. Bose on behalf of the respondent has challenged the right of the respondent No. 1 Ajit Kumar Basu to challenge the finding arrived at by the Election Judge without filing any appeal against the same. He further urged that the cross-objection is not maintainable, because Basu has not complied with the provisions of Or. 41, Rule 22 of the Code of Civil Procedure and also to the relevant sections concerned.

Mr. Roy referred to Or. 41, Rule 22 of the Code of Civil Procedure and also to the relevant sections concerned.

the Representation of People Act and, according to Mr. Roy, he can challenge the findings of the Election Judge on all points on which the Election Judge held against him and was also entitled to file cross-objection and the question of security would not arise as the same has not yet been provided either in the Act or in the rules framed by this Court.

Mr. Roy supported the Judgment of the Election Judge on the ground that the appellant not having filed a notice under section 97 recriminating the petitioner Basu, he is not entitled to demand any scrutiny so far as the votes which have been improperly accepted for Basu and improperly rejected for Probhakar Pal. He further submitted that the postal votes should have been rejected on the ground that the address of the sender was not given. He further referred to the leaflets, Ext. 1, and said that appeal was made on ground of religion and, therefore, corrupt practice had been adopted. Mr. Roy further referred to Exts. 8 and 8A and said that the candidate Pal created commotion and disorderly conduct which required the intervention of the police and which further required voting to be stopped for sometime, the result of which was to threaten the voters and this would be undue influence within the meaning of section 123(2), proviso (a)(i) of the Representation of People Act.

The first point of Mr. Bose on behalf of Pal, the returned candidate, is that no notice for recrimination need have been made under section 97 of the Representation of People Act and the Judge was wrong in holding that a notice for recrimination would still be necessary. According to Mr. Bose, when there is a question of scrutiny or counting, the scrutiny or counting must include the scrutiny and counting of all lawful votes and there is nothing like a scrutiny or a counting of votes in favour of one or the other. Scrutiny does not mean that nor does it imply partial scrutiny. Therefore, no notice of recrimination would be necessary.

Section 97 is as follows:

"(1) When in an application petition a declaration that any candidate other than the returned candidate has been duly elected is claimed, the returned candidate or any other party may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election:

Provided that the returned candidate or such other parties as aforesaid shall not be entitled to give such evidence unless he has, within 14 days from the date of the commencement of the trial, given notice to the tribunal of his intention to do so and has also given the security and the further security referred to in sections 117 and 118 respectively.

(2) Every notice referred in sub-section (1) shall be accompanied by the statement and particulars required by section 83 in the case of an election petition and shall be signed and verified in like manner."

Therefore, section 97 demands a notice under sub-section (1) within a period of 14 days together with furnishing of security and matters referred to in section 117 or 118 of the Act. There is no doubt that there was no notice within the meaning of section 97 within the stipulated period nor security as under sections 117 and 118 was furnished. Therefore, if section 97(1) applies, Pal would not be allowed to give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election. The marginal note on section 97 which is in the Chapter III relating to trial of election petitions is "Recrimination when a seat is claimed ". The word "recrimination" means "accusation in return". When a petitioner files an election petition, he accuses, i.e., criminates the opposite party, of corrupt practice and all things like that. The other party may also in such circumstances say that even if the petitioner had been elected and the returned candidate had presented a petition calling in question his election, his election would have been void or, in other words, if the petitioner makes charges against the returned candidate, the returned candidate can also make counter-charges. The idea behind it is that if the charge of any of the parties is substantiated, then the election goes and if any of these charges was proved, questions relating to counting, scrutiny and others would not arise. Halsbury's Laws of England, 3rd Edn., Vol. 14, page 299, may be considered. Article 541 which refers to recriminatory cases is as follows:

> "When recriminatory evidence may be offered. On the trial of a petition complaining of an undue election and claiming the seat or office for some person, the respondent may give evidence to prove that that person was not duly elected in the same manner as if he had presented a petition against the election of that person."

This is section 122(5) of the Representation of People Act, 1949, in England. But on an election petition a recriminatory case may be made which is different from a case for scrutiny or a case for recounting. With reference to scrutiny and recriminatory case Art. 55a at page 306 is as follows:

> "Where the election petition makes charge of corrupt or illegal practices, the practice is to take the recriminatory case before the scrutiny. The reason is that if both the petitioner and respondent are disqualified, it would be a waste of time to go into a scrutiny. Where, however, the petitioner only claims the seat without alleging any corrupt or illegal practice on the part of the respondent, the practice has been to take the scrutiny first."

The idea, therefore, is clear that scrutiny and recriminatory case are completely different matters. As an election may be set aside on charges of corrupt practices, it may also be set aside on scrutiny. But these are different. A recriminatory case, as it is understood in England, appears to me to be a case regarding corrupt or illegal practice and does not include a case for scrutiny or recount. But the question that we have to consider here is not what the law in England is but what the law in our country is. It may be that we have derived our law from the English common law or English statute in the Representation of People Act, 1949; but the real question is not what the English law is; the real question is what our own law is. The reference to English common law and to the Representation of People Act in England is only a reference for the purpose of appreciation or our own law.

Section 97 may be considered in three parts, namely, (i) when in an election petition a declaration that any candidate other than the returned candidate has been duly elected is claimed, (ii) the returned candidate or any other party may give evidence to prove that the election of such candidate would have been void, (iii) if he had been the returned candidate and a petition had been presented calling in question his election.

Section 100(1) refers to the grounds on which an election can be declared void. Section 101 refers to the grounds for which a candidate other than the returned candidate may be declared to have been elected. Hence, the first part of section 97 shows that notice for recrimination is necessary only in those cases in which a claim is made as under section 101 that any candidate other than the returned candidate has been duly elected. So far as this condition is concern, this part is satisfied in the present case on the ground that there is a claim for a declaration as referred to in the first part of section 97. The next part of section 97 is that the returned candidate may give evidence to prove that the election of such candidate would have been in the same manner void. Section 100(1) says what are the grounds on which the election could be declared to be void, but section 97 does not make any reference to section 100(1) of the Act. Section 100(1) makes an election void under various circumstances. Some of the grounds referred to in section 100(1) make an application void if that ground is found to exist. It also refers to the avoidability of the election on some other grounds, but those grounds by themselves do not make the election void. If we refer to section 100, we find that the grounds referred to in (a), (b) and (c) make the election void without any further condition attached to it and the election becomes void if any of the three matters referred to in (a), (b) and (c) occurs. But the grounds referred to in (d) stand on a different footing. In a case under cl. (d) the candidate is to prove not merely the existence of any or more of the conditions referred to in (i), (ii), (iii) and (iv) but also that the result of the election (taken as a whole) must also have become materially affected because of the existence of the conditions referred to in (i), (ii), (iii) and (iv). Therefore, section 100(1) makes the election void (unconditionally) if grounds as in (a), (b) and (c), occur, whereas on proof of matters referred to in clauses (i) to (iv) the election does not become void by itself; something more has to be found, namely, the result of the election (as a whole) has been materially affected because of the conditions referred to in (i) to (iv). Hence, on mere proof of any condition in (i) to (iv) the election becomes voidable. The Legislature in section 97 could have inserted the phrase "on any of the grounds referred to in section 100" after the word "void" and before the word "if". But the Legislature has not done that. No reference has been made to the entirety of section 100, but to those grounds which make it void and not avoidable. I would, therefore, be inclined to hold that section 97 refers to any of those grounds which may make the election void by itself, i.e., those referred to in clauses (a), (b) and (c). But circumstances as under (d) are not to be considered in section 97. We now consider (iii) of section 100(1); if the returned candidate wants a scrutiny, is he required to file a recriminatory notice? Scrutiny is a ground for setting aside an election. The petitioner Basu has referred to that ground and has asked for setting aside the election after scrutiny. But he has added that the scrutiny must be made with regard to votes which have been improperly rejected so far as the petitioner Basu is concerned and improperly accepted so far as the returned candidate Pal is concerned. Does the law recognise such a scrutiny? The word "scrutiny" has not been defined under the Act. In Halsbury's Laws of England 'scrutiny' is dealt with in Art. 543 and it is stated, "It has been stated previously that on a petition complaining of an undue election the petitioner may claim that the successful candidate was not elected by a majority of lawful votes and demand a scrutiny. The object of a scrutiny is to ascertain by striking off votes or adding votes which candiate had the majority of lawful votes." 'Scrutiny,' therefore, means the scrutiny of all lawful votes. There is nothing like a scrutiny of votes in favour of one party and scrutiny against the other. 'Scrutiny' means scrutiny of all lawful votes. If we refer to section 100(1)(d) (iii), we get the same thing. Clause (d) (iii) is as follows:

> "That the result of the election, in so far as it concerns a returned candidate, has been materially affected—
>
> * * * * *
>
> (iii) by the improper reception, refusal or rejection of any vote or the reception of any votes which is void."

Whenever any candidate wants to rely on grounds (d) (iii), he must have a scrutiny of all votes which were improperly received, which were improperly refused or which were improperly rejected and also scrutiny of all votes which were void. These are the four matters which have to be considered and this evidently refers to improper reception, refusal or rejection or the reception of any void vote taking into account all lawful votes. Mr. Roy says that if he refers to the opening words of clause (d), it would mean improper reception, refusal, rejection of any vote or the reception of any vote which is void so far as it concerns a returned candidate. He interprets clause (d) as follows:

> "that the result of the election * * has been materially affected * * (iii) by the improper reception, refusal or rejection of any vote or the reception of any vote which is void so far as it concerns the petitioner."

According to Mr. Roy, the clause "so far as it concerns a returned candidate" refers "to any vote" in (iii). But the clause "so far as it concerns a returned candidate", refers to "the result of the election" does not refer to "any vote". Further, the word "vote" in (iii) is qualified by the word "any". We cannot say that the word "vote" is qualified by the words "in so far as it concerns the petitioner". On the other hand the word "vote" is qualified by the word "any" and not by the word "some" or nor by the phrase "votes so far as it concerns the petitioner". The word "any" refers to all votes actually cast and does not refer to some of them. "Any vote", which has been cast, will have to be scrutinised and that is how all the votes have to be scrutinised.

Then again there would be no meaning in saying that the result of an election has been materially affected by improper reception, refusal or rejection of any vote so far as it concerns a returned candidate. This would mean that there would be no scrutiny so far as the votes of the petitioner are concerned. This is absurd. Mr. Roy's argument is, in cases where a recrimination notice has not been given, no evidence can be given and no scrutiny can be made of all those votes which were improperly rejected against the returned candidate or improperly accepted on behalf of the petitioner. There again we do not agree with Mr. Roy. Section 97 bars the reception of evidence or as the section is worded 'giving of evidence', but there is no question of giving evidence so far as the improper reception, refusal or rejection of any vote actually cast is concerned. The ballot papers constitute parts of the record in election case and there is no question of "giving evidence" with regard to them. They are already in evidence. Section 97 merely bars "giving evidence" but does not bar exclusion of all things which automatically are on record. All ballot papers are evidence by the nature of it and there is no further question of "giving evidence" so far as the votes actually cast are concerned. Mr. Ray has referred to a decision of Hidyatullah, C.J., as His Lordship then was in the Madhya Pradesh High Court, in a case between Inayatullah Khan vs. Diwanchand, 15 Election Law Reports, page 219. His Lordship had occasion to construe section 97 and His Lordship came to the conclusion that section 100(1) gives a general provision, but section 97 is a special provision and His Lordship found that the special provision of section 97 must prevail over the general provision of section 100(1). To this extent I respectfully agree but according to His Lordship, unless recriminating notice has been served, evidence should not be allowed to be given with reference to any matter referred to in section 100(1). With very great respect to His Lordship, I am afraid, I cannot agree with the observations made by His Lordship, then in the Madhya Pradesh High Court. I do agree that section 97 is a special provision and I do also agree that section 100 is a general provision and, therefore, the special provision will exclude the general provision. To this extent I do most respectfully agree with the views expressed by Hidyayetullah, C.J. then in the Madhya Pradesh High Court. But the question is, how far does it go, how far does section 97 exclude section 100? This matter was not considered nor urged before their Lordships in the Madhya Pradesh High Court and there was no occasion for their Lordships to go further into the point as it was neither urged nor pressed. If we examine the question as to how far section 97 would prevail over section 100(1), we should come to the conclusion that it would relate only to "giving evidence" on matters which make the election void by itself. That means (i) giving evidence of extrinsic matter, (ii) relating to the election taken as a whole, and (iii) evidence which make the election void and not merely voidable.

There is no question of "giving evidence" so far as the ballot papers are concerned. It is merely a question of finding out which votes are valid and which votes are not valid. Section 97 bars evidence —evidence extraneous to the case, not matters intrinsic in the case. Ballot papers are intrinsic matters and not external matters on which evidence is to be given. Matters relating to corrupt practice are extrinsic evidence in the case, because they are not intrinsic in the case, but they have to be adduced, they have to be proved by oral evidence and documents have to be proved in such a case. What section 97 bars is "giving evidence" and not cancellation of matters already on the record of the case. In an election case the ballot papers are the subject-matter of the case and form part of the records of the case, because there can be no election without them. Finally, a reference to section 101 would also make the same thing clear. Section 101 provides as follows:

> "If any person who has lodged a petition has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the tribunal is of opinion
>
> (a) that in fact the petitioner.....received a majority of the valid votes:
>
> * * * *
>
> the tribunal shall after declaring the election of the returned candidate to be void declare the petitioner or such other candidate, as the case may be, to have been duly elected."

Stress must be given to the phrase "in fact..... received a majority of the valid votes". Hence, it is all the valid votes which are to be considered and not some. If it was the intention of the legislature that only some valid votes in favour of the petitioner are to be taken into account, the statue would have made it clear. Section 101 refers to the majority of the valid votes. That means the majority of all the valid votes and that again is qualified by the phrase "in fact". Actually a large number of votes are cast, some of which may be rejected, some of which may be accepted, on scrutiny some of which may be found to be void. This may happen to each one of the candidates. Therefore, the law provides not for consideration of the majority of votes "actually" obtained by a candidate but majority of votes which are "in fact" valid. The statute recognises "actuality" to be different from "factuality" and the legislature was aware of that. They, therefore, provided for consideration of the valid votes which were, in fact, obtained—not which were actually cast. Section 100(1)(2) directs consideration of all votes actually cast and section 101 directs consideration of all votes "factually" obtained as found after scrutiny and counting.

Finally, I have referred to the marginal note "recrimination", I have also referred to the context of recrimination. The Representation of the People Act, 1951 (India), is on the same line as the Representation of the People Act, 1949, in England and has reference to common law. Therefore, in order to understand the context I have referred to Halsbury's Laws of England as well as to the English statute. We find that recrimination means counter-charges or counter-accusation; crimination or accusation is referred to in section 95, it may be with regard to corrupt practices of a candidate; recrimination is against the petitioner and the reference here is to the candidate and not to the Presiding Officer. A Presiding Officer may bona fide make a mistake and accept an invalid vote as valid or reject a valid vote as invalid or accept a void vote. But

when these votes are taken into account for purposes of scrutiny and counting, it cannot be said there is any question of recrimination therein, because no body wants to countercharge the Returning Officer. Considering all these various aspects of the matter, we are of opinion that no notice for recrimination is necessary so far as the grounds referred to in section 100(1)(d). For all the reasons aforesaid, I would most respectfully differ from the views of the Madhya Pradesh High Court, the view which the trial court accepted. The view that we are taking in the matter is a view which was accepted in the Allahabad High Court in a case between Lakshmi Shankar Yadab vs. Kunwar Sripat Singh & Ors. reported in Vol. 22, Election Law Reports, page 47.

The next ground urged by Mr. Roy is that regarding the postal votes, the sender's name was not given in the cover as in form No. 13C and he says that it is for this reason that the votes should be rejected. We would refer to rule 62 of the statutory rules and order of the Representation of the People Act. Rule 62 relates to scrutiny and counting of postal ballot papers. Rule 62(6) is as follows:

> "The returning officer shall then place all the declarations in form 13A which are found to be in order in a separate packet which shall be sealed before any cover in form 13B is opened and on which shall be recorded the particulars referred to in sub-rule (5)."

It has been urged that the declarations in form 13A and the covers in form No. 13B were kept separate in one sealed packet. That means that sub-rule (6) was not obeyed. Sub-rule (6) provides that declarations should be kept in a separate packet before any cover in form 13B is opened. But as the declarations in form No. 13A and the covers in form 13B are to be found together in a separate packet, the declarations were not sealed in a separate packet before the covers in form No. 13B were opened. There is no doubt that on the evidence we must come to that conclusion. But the next question is, does this act under the postal votes liable to be rejected. Sub-rule (6) does not by itself say that if it is not complied with, all votes shall be rejected. Sub-rule (8) refers to a postal ballot paper and the circumstances under which it shall be rejected and those circumstances do not include the circumstance which has happened here in not complying with the provisions of sub-rule (6). Sub-rule (9) also shows under what condition a postal ballot paper is to be rejected. Sub-rule (10) shows under what circumstances a postal ballot paper may not be rejected. Ordinarily the word "shall" means "shall" and not "may". But it is also equally known that the word "shall" in some cases has been considered to mean merely "permissive" or directing and in other cases it has been found to mean "mandatory". The question is whether under this rule it should be considered directory, i.e., permissive or mandatory. Mr. Roy has urged that it must be considered to be mandatory unless we can find good reasons to hold that it was not intended to be mandatory. Therefore, we have to refer to sub-rule (6) to find out what the intention of the legislature is. We find that there is no provision as to what would happen if sub-rule (6) is not complied with; there is no penalty attached if the rule is violated. On other hand, sub-rules (8) and (9) show the circumstances under which a postal ballot paper may be rejected and that does not include violation of sub-rule (6). Sub-rule (2) is another rule which says under what circumstances a vote should be rejected and sub-rule (2) provides if the returning officer receives any cover in form No. 13C after the expiry of the time fixed, no vote contained therein shall be counted. Therefore, it is the intention of the legislature that for certain cases non-compliance of the provision the vote shall be rejected; it has been specially provided, so in sub-rules (2), (8) and sub-rule (9) and sub-rule (10) provides that it shall not be rejected even if there is some amount of non-compliance. Sub-rule (10) is: if the mark is indistinct or made more than once, the postal ballot papers shall not be rejected merely on that ground. Therefore, the sub-rules in rule 62 completely provide in what circumstances a vote is to be rejected, a vote is to be accepted and in what circumstances the cover should not be counted at all. Violation of sub-rule (6) does not imply a penalty. Therefore, I must hold that it was not the intention of the legislature that on violation of the provision of sub-rule (6) a vote must be rejected. Hence, the trial court was not in error in accepting those postal votes. This point of Mr. Roy must be overruled.

The third point of Mr. Roy was regarding the statements in the leaflet which contained an extract from the Paygam, i.e., Ext. 1. It is stated by Mr. Bose that Ex. 1 was not proved by a competent person. It mentions the name of one Benoy Roy. Whether it was truly the compilation by Benoy Roy or not, we do not know. Therefore, the document should not have been marked an exhibit. That is the argument of Mr. Bose on behalf of the Appellant in answer to the argument of Mr. Roy that Ex. 1 shows corrupt practice adopted by the returned candidate Pal. Before I go into the merits of the matter I would consider whether this point as to the admissibility of Ext. 1 is of any substance. P.W. 1 Ajit Kr. Bose was examined in part on 13th May 1963. Documents, Exts. 1, 2 and 3, were marked. A petition was filed objecting to the marking of the booklet as Ext. 1. The Judge merely said that the objection would be considered at the time of the argument. I am afraid, the Judge was wrong. The question was whether the P.W. 1 could prove the document, namely, it was actually prepared by the said Benoy Roy who acted on behalf of the party for which Pal was a candidate. If such an objection is taken for admitting a document, it should be decided at once and if the document is not properly proved, opportunity should be given to the party aggrieved for proving the document. The judge observed that the contents of the pamphlet, Ext. 1, have not been legally proved. If that was so, the judge should have given an opportunity to the petitioner to have it proved in the proper manner, but that was not given by the judge. We asked Mr. Bose if he insisted on his objection regarding the manner of proving Ext. 1, we would in that case

be compelled to send the matter back and give the petitioner an opportunity to prove the document properly. But Mr. Bose considering the merits of the matter did not press the point. It may be observed that the point though urged in the trial court might not have been urged very seriously, because the Judge even though he has said that the document is not legally proved, has still allowed the document to remain as an exhibit in the case. If the party wants to press his objection regarding the admissibility of the document, he cannot at the same time challenge the merits of the same, until it is properly proved and even if a party has a right of making an alternative argument, the court cannot find the document to be not legally proved and, therefore, no evidence in the case but yet consider the merits of the case on the said document. As the merits of the case on the document was considered in the trial court without much objection and as the merits of the case on this point has been urged before us, we do find that the objection regarding the admissibility of Ext. 1 was not and has not been seriously pressed. If we now refer to the compilation itself, the only paragraph, which is strongly objected, is the last portion of the extract from the "Paygam", dated the 10th February 1962. That extract is as follows:--

> "Having known the real object-principles of communism the Muslim masses and intelligentsia will surely come to this conclusion that the sooner the communist party is exterminated from the political field of our country the better for us. Come, let each of us, religious Muslims, go ahead with the firm and noble vow of exterminating the communists from our country, with our united effort by using in the next election the weapon of destruction we have in our hands in the form of the ballot paper."

"Communism" as they have understood in the said document is, Islam minus God. The question is whether in the context of the entire extract is there any corrupt practice within the meaning of section 123 (2), proviso (a)(ii). Proviso (a)(ii) says, "Induces or attempts to induce a candidate or an elector to believe that he, or any person in whom he is interested, will become or will be rendered an object of divine displeasure or spiritual censure". The statement was not aimed at any particular voter and we have no evidence that any particular voter was in any way influenced by the statement; the 'Paygam" does not say that if you vote for the Communist party, you would incur displeasure of the God or spiritual censure. All that is stated is that communism conforms to the principles of Islam but the only difference is that they do not believe in God. It is nowhere stated if a Muslim votes for a communist, he would incur divine displeasure. The whole idea is that, as the communist do not believe in God, let that party be exterminated. We do not think that there has been undue influence within the meaning of section 123, sub-clause (2)(a)(ii). This point of Mr. Roy must be overruled.

The fourth point also relates to corrupt practices. It appears from a document, which is marked Ex. 8A, that the returned candidate Pal forcibly entered into the polling booth in an agitated manner with a section of the crowd and the result was that some of the waiting voters did not cast their votes between 1-10 p.m. and 2-15 p.m. although the polling station was open all through. The sector police on receiving information from the Presiding Officer intervened and polling was completed without any major incident. According to the Presiding Officer, the crowd assembling outside was, however, aggressive and even had the intention to commit bodily injury to the party members. Their grievance, as the Presiding Officer could collect, was that the 4th Polling Officer Gosta Behari Dutta was directing the voters in such a manner as to influence their votes. The first question is whether this document is admissible in evidence and the second question is whether this document is any evidence of any corrupt practice as stated hereinbefore. With regard to the question of admissibility we find the Judge making the same mistake as before. The reports of the Presiding Officers were filed but none of them was at all proved by any witness. We find from order No. 72, dated the 24th June 1963, that the two reports of the Presiding Officers were marked as exhibits on the petitioner's side as admitted by the petitioner subject to objection by the respondent and documents filed by the respondent were also marked as exhibits after objection. These documents were marked exhibits after evidence was closed on 21st June 1963 and 24th June was fixed as a date for argument. When the Judge considered the document, Ex. 8A, the Judge observed that this document was marked for the petitioner on his own admission, but it was not admitted by Pal. The Presiding Officer, who purported to have written his report, was not examined as a witness. The Judge having considered that, found that the contents of the report was not admissible in evidence against Pal, but the Judge did not give the petitioner an opportunity to call the Presiding Officer and to have the documents proved. He found the same in his judgment and no opportunity was given to the petitioner to prove the same. The Judge was wrong here again. If it was his intention not to admit the document, he should have given the petitioner an opportunity to prove it because the petitioner could have called the Presiding Officer and have it proved by him. But this opportunity was not given. Neither was this document struck out nor arguments were disallowed on this document but the Judge arrived at his finding with regard to this document. The same thing happened here as well. We asked Mr. Bose on that point very definitely as to whether he wants to press his objection on that point and if he wants to press his objection on that point, we must give the petitioner an opportunity to prove the document properly. But having considered the matter carefully, Mr. Bose was not inclined to object to the reception of the document in evidence. Therefore, we shall proceed to consider the document and Mr. Bose has proceeded to argue the matter on merits. From the document, Ex. 8A, it is clear that there was some trouble and even some acts of violence by the crowd. But it was aimed not against the candidate but against the polling officers. Not a single voter has been examined to prove that because of this violence he was prevented from voting. The question is whether such a matter comes within the corrupt practice as under section 123(2), proviso (a)(i). That proviso is as follows:

> "(a) without prejudice to the generality of the provisions of the clause any such person as is referred to therein who—
>
> (i) threatens any candidate or any elector, or any person in whom a candidate or an elector is interested, with injury of any

kind including social ostracism and excommunication or expulsion from any caste or community;

* * *

shall be deemed to interfere with the free exercise of the electoral right of such candidate or elector within the meaning of this clause."

There is absolutely no evidence that any voter was scared away. All that we get is that voting was stopped for sometime. There is no evidence that any particular voter was threatened nor there is any independent evidence to show that any person interested in the election was threatened by the appellant or his agent. But there was a general violence aimed at a particular polling officer and may be against the agent of the candidate Basu; but there is no evidence that Pal or his agents threatened the agents of Basu. The crowd threatened the agents of Basu. This, I am afraid, is not corrupt practice within the meaning of law, if we refer to the Halsbury's Laws of England, Vol. 14, Art. 388, we get as follows:

"It is the undue influence upon individual voters and not general rioting or violence which constitutes the corrupt practice, though the election may also be avoided on the latter ground".

In this case, as I have stated above, there is no evidence to show that any particular voter was prevented from voting. Reference has been made to Election Petitions—O'malley' Hardcastle—Vol. 1, where Mr. Baron Martin referred to Corrupt Practices Act 1854, and observed as follows:

"According to the true construction of that section, in my opinion, it means the personal direct intimidation of the voter, and does not at all refer to a general intimidation like that alleged in the fourth averment of the petition."

The fourth averment was violating in the town on the polling day to such an extent that the persons entitled to vote were prevented from voting. This case is at page 245 of the said volume. The same view was taken in another case reported at page 62 of that very volume. Mr. Bose referred to a decision of the Orissa High Court in Vol. 17—Election Law Reports, page 427, between Dharanidhar Mahapatra vs. Pradipta Kishore Das and ors. where the same view, as in the case of Borough of Nottingham's has been followed. The statute also refers to intimidation to an elector and that again must be on evidence. There is no evidence that any voter was actually threatened. The evidence is on the basis of Ext. 8A that there was trouble on the polling booth for sometime and the police restored order thereafter and the record shows that a very large number of people voted. Hence, this objection of Mr. Roy must also be set aside.

The other points, which remain to be considered, are objections of Mr. Bose regarding the right of Mr. Roy to challenge the finding which has been arrived at by the court below against him. The election has been set aside on the question of not filing recriminatory notice as under section 97. On all other points the Election Judge found against the petitioner. Mr. Roy challenges these findings. The question is whether those findings could be challenged without filing any appeal or any cross-objection. The Right to appeal is provided by section 116(A) where it is provided that "an appeal shall lie from every order made by a Tribunal under section 98 or section 99 to the High Court of the State in which the Tribunal is situated." Sub-section (2) is as follows:

"The High Court shall, subject to the provisions of this Act, have the same powers, jurisdiction and authority, and follow the same procedure with respect to an appeal under this chapter as if the appeal were an appeal from an original decree passed by a civil court situated within the local limits of its civil appellate jurisdiction:

Provided that where the High Court consists of more than two Judges every appeal under this chapter shall be heard by a Bench of not less than two Judges."

The result, therefore, is that Or. 41 of the Code of Civil Procedure is attracted because of section 116A(2) and Or. 41, Rule 22(1) states as follows:—

"Any respondent, though he may not have appealed from any part of the decree, may not only support the decree on any of the grounds decided against him in the court below, but take any cross-objection to the decree which he could have taken by way of appeal, provided he has filed such objection in the appellate court within one month from the date of service on him or his pleader of notice of the day fixed for hearing the appeal, or within such further time as the appellate court may see fit to allow."

Hence, Or. 41, Rule 22 provides for two things, namely, (i) that the respondent may support the decree on any of the grounds decided against him in the court below and (ii) may also file a cross-objection. Because of section 116A(2), Or. 41, Rule 22 is attracted. Because Order 41, Rule 22 of the Code is attracted, the respondent Basu in this Court has the right to support the decree on any of the grounds decided against him in the court below. This objection of Mr. Bose is overruled.

The second objection of Mr. Bose on behalf of the returned candidate is that security in terms of an appeal was not filed. There is no provision for filing security with regard to a cross-objection either in Act or under the rules and if that is the only ground, Mr. Roy on behalf of the respondent has expressed his willingness to deposit the money as soon as we shall direct him to deposit the security provided it was necessary. As there is no provision regarding furnishing security in respect of the cross-objection, we do not make any direction on that matter. Mr. Bose has referred to the judgment of Hidyatullah, C.J. of the Madhya Pradesh High Court on that point. Mr. Bose referred in this connection to the same judgment of the Madhya Pradesh High Court in 15 E.L.R. 219 where it has been held that, since the making of security for purposes of costs is a condition for an appeal, it must be taken to be a condition for the cross-objection also, and their Lordships further observed that when a new party is joined, it is more desirable that costs should be deposited. So far as the present case is concerned, the petitioner before the trial court has filed the

oss-objection. He has deposited the sum there. nally, he was willing to deposit the sum if we were elined to hold that deposit of such sum was cessary. In the aforesaid case as well, the time or acceptance of security was extended under the rovisions of Or. 41, Rule 22. It may be desirable at security should again be furnished, but unless ere is specific provision for that, we cannot say at the furnishing of security is a condition for a oss-objection as well. If the legislature has not ad it, we cannot compel the parties to do things hich the legislature thought that they were not quired to do. I do agree that it may be very sirable to provide for the same, but unless the atute concerned is amended to remove the diffi-alty, we cannot hold that the cross-objection should e defeated for not furnishing the security.

Art. 119A provides for security for costs of appeal. says as follows:

"Every person who prefers an appeal under Chapter IVA shall enclose with the memorandum of appeal a Government Treasury receipt showing that a deposit of five hundred rupees has been made by him either in a Government Treasury or in the Reserve Bank of India in favour of the Election Commission as security for the costs of the appeal."

here is no corresponding provision for the cross-jection and it is not within our power to ld the word "cross-objection" after the word ppeal" and before the words "a Government easury". I must, therefore, hold that furnishing security is not a condition precedent to the filing a cross-objection. It is not a condition under e rules regarding an appeal under Chapter IV. therefore, overrule the objection of Mr. Bose that s. 500 as security for costs should have been posited. In any case, the respondent cross-jector as petitioner has already deposited the sum Rs. 500 while filing the petition before the ection Judge.

The result, therefore, is that on the finding arrived by the Election Judge, which have not been allenged before us, stands, out of the total valid tes the appellant Pal got a total of 28,875 votes d the respondent Basu got a total of 28,857 votes. e result is that the election should not be set ide as the appellant Pal secured the majority of valid votes. I may note here that the trial court und, following 15 Election Law Reports, page 219, at while considering the question whether the titioner is to be declared elected or not, all valid tes have to be taken into account. But while nsidering whether the election should be set aside not, all valid votes would not be considered as the spondent Pal did not file a recriminatory notice. is view again is inconsistent with the provisions sections 100(1) and 101. The condition laid wn in section 101 does not come into operation less the condition referred to in section 100 is mplied with or, in other orders, unless the ction becomes void, the question of claiming that e petitioner should have been declared elected es not arise. But the Court below held that ile scrutinising votes as under section 0 (1) (d) (iii) all lawful votes should not be taken o account but only some of them unless a notice recrimination is filed. But while considering tion 101, all lawful votes will have to be taken into consideration. This, in our opinion, is not the intention of the legislature. Section 101 is dependent on section 100(1) and there is nothing in the language either of section 100(1) or of section 101 that in scrutinising votes for purposes of section 100(1) something is to be done and something else is to be done in scrutinising the votes for purposes of section 101. Section 100(d)(iii) directs a scrutiny of "any vote" which has been improperly received or improperly refused or improperly rejected or any vote which is void has been accepted. It makes no distinction as regards votes in favour of the petitioner or in favour of the returned candidate or in favour of any other person. The word "any" is not qualified by saying "any vote on behalf of the petitioner" or "any vote on behalf of the person who has given a notice for recrimination". If we understand section 100 in that way, we have to quality "any vote" by adding "any vote in favour of the petitioner or the returned candidate who has given a notice of recrimination"; in that case the result would be if there is a third party who is neither the petitioner nor the returned candidate, votes in his favour, would not be taken into consideration in declaring as to whether the election is void. It may be that on scrutiny it would be found that neither the returned candidate nor the petitioner has got the highest votes, but a third candidate, who has neither filed an objection nor a petition for recrimination, got the highest votes, even then the returned candidate would still remain returned, because by the said interpretation his (the third candidate's) votes will not be taken into account. It is needless to consider the matter further, as we have considered it in details while considering the interpretation of section 97. But the trial court found for purposes of section 101 that all lawful votes have to be taken into account. I agree with him, though I do not agree with him that all lawful votes are not be taken into consideration while considering section 100(1)(d)(iii).

The result, therefore, is that we must accept the findings of the trial court that the petitioner Basu got 28,857 votes and the appellant Pal, who was respondent before the Election Judge, got 28,875 votes. The result, therefore, is that there was absolutely no reason for setting aside the election and we must set side the order of the Election Judge and allow the appeal and dismiss the petition and dismiss the cross-objection.

None of the parties challenged before this Court the finding of fact arrived at on various points by the courts below. The questions that were urged were all questions of law. The reason why the Election Judge found against the returned candidate in his interpretation of section 97 which is supported by a judgment of the Madhya Pradesh High Court reported in 15 Election Law Reports, page 219. The law on this point cannot be said to be very much settled, particularly in view of the fact that the Madhya Pradesh High Court took one view of the matter and the Allahabad High Court took a contrary view with regard to section 97(1). The view of the Allahabad High Court with which we have agreed in substance is reported in 22 Election Reports, 47, between Lakshmi Shankar vs. Kunwar. There is no decision of our High Court on this point. Therefore, I cannot blame either of the parties and cannot award costs against either of the parties.

The result, therefore, is that each party will bear his costs both in this Court as well before the Election Judge The order for costs of the Election Judge is also set aside.

Let the substance of the decision be communicated to the Election Commission and to the Speaker of the State Legislature and an authenticated copy of the decision be sent to the Election Commission in terms of section 116, Rule 6.

The appeal is accordingly allowed and the cross-objection dismissed without any order as to costs.

A. C. SEN, J:

A. C. SEN, J:

The present appeal arises out of an election petition filed under section 80 and 81 of the Representation of the People Act, 1951. The said petition was filed by Ajit, the respondent No. 1, against the appellant, Pravakar and the respondents Nos. 2 and 3. The respondent No. 2 was the third candidate for election who withdrew his candidature by a notice in writing to the Returning Officer. The respondent No. 3 is the Returning Officer. The petition was allowed in part. Election of Pravakar was declared to be void. Hence Pravakar has preferred the present appeal. Ajit's prayer to be declared elected however was rejected. Hence Ajit has preferred a cross-objection. The appeal and the cross-objection have been heard together and my judgment relates to both.

Ajit and Pravakar were candidates of the Communist and Congress Party respectively for election to the West Bengal Legislative Assembly from the Singur Assembly Constituency at the General Election held in February 1962. The polling took place on 21st February, 1962. As a result of the counting of the ballots including postal ballots, Ajit, the Communist candidate, was found to have secured 28,822 votes and Pravakar, the Congress candidate, was found to have secured 28,853 votes. Accordingly, Returning Officer, respondent No. 3, declared Pravakar as duly elected on 26th February, 1962.

Ajit filed his election petition on 25th May, 1962 praying (i) for the appointment of the Election Tribunal (ii) for a declaration that the election of the returned candidate was void, (iii) for a declaration that the election of the returned candidate was void and that the petitioner had been duly elected, and (iv) for order or further orders as to the Tribunal might seem fit and proper.

According to Ajit, the election of Pravakar is void and invalid on the ground that serious corrupt practices were committed by Pravakar by seeking vote for himself on the basis of his caste and/or community. It is not disputed that Pravakar is a Mahisya and Ajit is a Kayastha, and that a large number, several thousands, of electors are Mahisyas by caste. Ajit alleges that Pravakar himself made fervent appeal for votes on the ground of his caste and asked the voters to refrain from voting for Ajit as he is a Kayastha. Ajit's further case is that in a public meeting held on the 26th January, 1962, at about 4 p.m. at the Borai South School compound situated in an area where the Mahisyas predominate Pravakar, as one of the speakers, urged the Mahisyas to vote for him as he was a Mahisya. A similar appeal according to Ajit, was made by Pravakar i another meeting held on 29th January 1962 in village predominantly inhabited by Mahisyas.

In paragraph 10 of the petition it is stated that i a public meeting held under the auspices of th Hooghly District Congress Committee at Singu Bazar held on the 16th February 1962 at abou 7 a.m. Pravakar urged the voters not to vote fo Ajit as he was an enemy of religion. The audienc were told, "Ajib Babu is a Communist and is deter mined to destroy all religion. To vote for Aji Babu is to go against God and religion." It i further stated in the said paragraph that in suppor of his appeal Ajit quoted copiously from a pamphle published by Shri Benoy Roy of the Publicit Committee of West Bengal State Congress Com mittee, and that the said pamphlet, being annexur C to the petition, was widely distributed in tha meeting and throughout the constituency on variou dates by Pravakar and his workers and agents This pamphlet in the opinion of Ajit, contained clear appeal to vote and refrain from voting on th ground of religion.

Ajit's further case is that Pravakar resorted t corrupt practice by means of posters, pamphlets and leaflets; and exercised undue influence on and interfered with the free exercise of electoral righ of the voters by calling upon them to oust the communist party from the political field with the help of the ballot box and by invoking divine displeasure on communism and the Communists.

Ajit challenges the election of Pravakar also on the ground that the results of the election were materially affected by serious illegalities and or irregularities in the matter of ordering the counting of votes. His grievance is that neither he nor his polling agent was allowed to be present at the time of actual counting in violation of section 64 of the Representation of the People Act, and that during the progress of the counting at the counting tables his counting agents were not always allowed to check up the first number and the last number of the ballot papers issued at a particular booth Many ballot papers, according to Ajit, should have been rejected and he asserts that there being no counting according to law the result of the election was materially affected.

In paragraph 17 of the petition have been mentioned the names of seven voters, who, it is stated, were dead. In paragraph 18 have been given several instances of non-compliance with the provisions of the Constitution and/or the Representation of the People Act, 1951, and Rules framed thereunder. In Khosalpur Polling booth, it is alleged, Provakar and his workers and supporters started a row at about 2-30 p.m. and threatened the intending voters with physical violence with the result that polling remained suspended from 3 p.m. to 4 p.m. and many voters left out of fear without voting. A similar incident it is stated, took place in Ganderpukur polling booth. Pravakar and his agents and supporters destroyed the camp of Ajit and threatened the intending voters that their life would be in jeopardy if they stayed on to cast their votes with the result that polling remained suspended for some time and many voters went away. It is also pointed out as an illustration of the infringement of the law that many electors were

recorded as voters in more than one constituency and that they actually exercised their franchise in more than one booth. The supporters of Pravakar, it is alleged, took out a procession with a motor vehicle bedecked with National flags within 100 yards of the polling booth. Numbers of several ballot papers alleged to have been improperly rejected or accepted have been given in support of the allegation that the Act and the Rules have been violated.

In paragraph 19 of the petition Ajit has given reasons why the acceptance of 83 postal ballot papers in favour of Pravakar and the rejection of 22 ballot papers in favour of Ajit were illegal and improper.

Ajit concludes that the results of the election so far as Pravakar is concerned was materially affected by the reception of void votes, by the improper and illegal acceptance of invalid votes, by the improper and illegal rejection of valid votes and by the contravention of the provisions of the Act and the Rules. He asserts that a recounting of the ballot papers will show that Ajit received a majority of the valid votes and that Pravakar was illegally and improperly declared elected.

As already pointed out Ajit not only asked for a declaration that the election of Pravakar was void, but also for a declaration that he was duly elected.

Pravakar in his written statement has denied the allegations contained in the election petition. He has denied the charges of corrupt practices made against him. He admits that he addressed a Congress election meeting held on 26th January 1962 at 4 p.m. in the compound of the Borai South School, but he denies that he solicited votes on the ground that he is a Mahisya. He further asserts that though he addressed another meeting on 26th January 1962 he did not ask the audience to vote for him because of his caste. As to the meeting at Singur Bazar held on 16th February 1962 he denies to have read out from or distributed any pamphlet at the said meeting as suggested in the election petition. He is positive in his assertion that there was no illegalities and or irregularities in the matter of and during the counting of votes as alleged by Ajit. In the matter of counting and scrutiny of ballot paper, says Pravakar, all that was done was fair and aboveboard, and there was no violation of section 64 of the Representation of the People Act, 1951. He has denied the allegations of Ajit (1) that many ballot papers liable to be rejected were not rejected, (2) that there was no counting according to law with opportunity to Ajit and his counting agents to be present at the time of the counting and (3) that the counting of votes was done in such a way that the result of the election was materially affected. His case is that counting was made in strict compliance with the Act and the Rules thereunder. He has stoutly denied that many voters were prevented from voting by reason of the disturbance caused by him and his followers in the polling booths at Khosalpur and Ganderpukur. The allegations as to double voting and the taking out of a procession within 100 yards of the polling booth at Chhutipur have also been denied by Pravakar. As to the postal ballot papers he asserts that 83 ballot papers were accepted and 22 rejected in accordance with law. According to him, there was no improper acceptance or rejection of ballot papers. He asserts that his election is legal and valid and that the result of the election was not affected by illegality or irregularity as suggested by Ajit or in any other way.

As many as 16 issues were framed: they are briefly indicated below:

1. Whether the application is vague.
2. Whether there was appeal to caste, community or religion in the election meetings, if so, whether the election has been affected thereby.
3. Whether election was affected for appeal to voter's religion.
4. Was there undue influence or coercion? Is the charge vague?
5. Whether the election has been affected due to coercion and highhandness of Pravakar and his supporters at Khosalpur and Ganderpukur.
6. Was polling suspended at Khosalpur and Ganderpukur? If so, has it materially affected the results of polling?
7. Whether election has been affected by the acceptance of votes of dead persons.
8. Whether voters enlisted in different polling booths of the same constituency were allowed to vote twice.
9. Whether any procession was taken within 100 yards of the booth at Chhutipur.
10. Whether there has been any improper counting of votes.
11.
12.
13. Whether any votes were improperly rejected or accepted; if so; what is the number of valid votes polled by Ajit
14. Whether the procedure relating to postal votes were properly followed. Whether any postal ballot was improperly accepted or rejected
15. Whether the result of the election was materially affected because of irregularities.
16. To what relief Ajit is entitled.

On the 4th July 1963 Pravakar filed a petition praying that the votes of Ajit improperly accepted be rejected and that the votes of Pravakar improperly rejected be accepted. Pravakar stated in the said petition that it was open to him to make such prayer as Ajit had not only challenged Pravakar's election but had also asked for a declaration that he Ajit, had been duly elected. He supplied two lists, one, a list of votes which, according to him, were improperly accepted on behalf of Ajit, another, a list of votes cast in his favour which, according to him, were improperly rejected.

As many as 22 witnesses on behalf of Ajit and 10 witnesses on behalf of Pravakar were examined.

The learned Member of the Tribunal after elaborate examination of the oral evidence came to the following conclusion on issue No. 3: "Considering all the evidence, I must hold that the petitioner has failed to establish the charges of corrupt practices alleged by him and the issues must be answered in the negative."

Issues Nos. 4, 5 and 6 too were found in favour of Pravakar. The learned Member held that Ajit had failed to prove intimidation or undue influence. There were no doubt disturbances at Khosalpur and Ganderpukur resulting in the suspension of voting for some time, but, in the opinion of the learned Member, the result of the election was not materially affected.

Issue No. 7 as to whether any vote was recorded in the name of a dead person has been answered in the negative.

As to issue No. 8 the finding of the Tribunal is that two voters, Sudhansu and Sitangshu, cast vote twice; accordingly these four votes have been held to be void. The learned Member says that these four votes were cast in favour of Ajit, but in fact they were cast in favour of Pravakar and that is admitted by both sides. This will also be clear from the learned Member's finding on issue No. 13.

Issue No. 9 as to whether a procession was taken out by Pravakar and his followers within 100 yds. of the polling booth has been answered in the negative.

In deciding the issue No. 10 as to irregularities in the matter of the counting of votes the learned Member of the Tribunal considered the written statement as well as the deposition of the Returning Officer, respondent No. 3 in the present appeal, the depositions of the several witnesses examined by Ajit and Pravakar and also examined the ballot papers. His conclusion on these three issues is as follows: "On an examination of the ballot papers it was found that two ballot papers of Memari Constituency were counted for the petitioner as valid. These should have been rejected as spurious. . . It was also found that two ballot papers in favour of respondent No. 1 (Pravakar) were counted for the petitioner. Furthermore it was found that 57 ballot papers in favour of the petitioner and 44 ballot papers in favour of the respondent No. 1 were improperly rejected and 22 ballot papers in favour of the petitioner and 20 ballot papers in favour of the respondent No. 1 were improperly accepted . I am, therefore, inclined to believe that although the rules regarding counting of votes were generally followed the scrutiny was imperfect. . . There may be some truth in the allegation of the petitioner that his counting agents did not get full opportunity to inspect the ballot papers which were rejected. In some of the rejected ballot papers there appear mark of the stamps, although faint, to indicate for whom the vote was cast. There was a recounting of votes at the instance of the petitioner, but at that time also barring a few corrections, no proper scrutiny was made. It must be held, therefore, that some of the provisions of rule 54 were not properly complied with "

In deciding issue No. 13 as to whether votes were improperly rejected or accepted the learned Member examined all the ballot papers in the presence of the lawyers of both the contesting parties. His finding is that 57 votes cast for Ajit were improperly rejected, 20 votes cast for Pravakar were improperly accepted, 44 votes cast for Pravakar were improperly rejected and 22 votes cast for Ajit were improperly accepted. But the result of the examination, according to him, is as follows: "From a result of my examination above, it will thus appear that the petitioner (Ajit) received (28,822+57) 28,879 votes and respondent No. 1 (Pravakar) received (28,853—20) 28,833 votes. I have also found four of his votes void. So, his total vote would be 28,829." No doubt four votes cast in favour of Pravakar are void on the ground of double voting. But the learned Member in calculating the total votes secured by Pravakar, the successful candidate, has not taken into consideration the 44 votes cast for Pravakar that, according to the learned Member himself, were improperly rejected. Having found that Pravakar obtained only 28,829 votes as against 28,879 votes obtained by Ajit the learned Member has declared the election of Pravakar as void. It has been argued before us on behalf of Pravakar, the appellant, that the finding of the learned Member that Pravakar all told obtained only 28,829 votes is wholly unwarranted and erroneous on the face of it. The argument, on the other hand, in support of the cross-objection is that the learned Member having found that Ajit in fact obtained 28,879 votes should have declared Ajit duly elected. I shall presently discuss the validity of these rival arguments after noting the finding of the learned Member on the rest of the issues.

Issue No. 14 relates to the postal ballots. That issue too has been found in favour of Pravakar. Out of 105 postal ballots, 22 were rejected and the remaining 83 were declared to be valid votes in favour of Pravakar by the Returning Officer. The learned Member has upheld the action of the Returning Officer. He has pointed out that though rule 62(6) has not been strictly complied with the procedure for receiving postal ballot has been substantially complied with and that no postal ballot was improperly accepted or rejected. On the other hand he thinks that two postal ballots in favour of Pravakar were improperly rejected.

In deciding issue No. 15, that is to say, in deciding whether the result of the election has been materially affected because of irregularties the learned Member came to the following conclusion: "It will thus appear that the petitioner has secured 28,879 votes as against 28,833 votes of respondent No. 1 (Pravakar). It must be held, therefore, that the result of the election has been materially affected because of the irregularities in the matter of counting and for this, the election of respondent No. 1 is liable to be set aside." The learned Member has taken the view that Pravakar, as he did not file any recrimination petition under section 97 of the Representation of the People Act, 1951, was not entitled to show that some of his votes were improperly rejected and some of the votes of the petitioner were improperly accepted.

But in deciding issue No. 16 that is to say, whethe Ajit is entitled to be declared duly elected the learned Member thinks that the votes improperly accepted or rejected either in the case of Pravakar or in the case of Ajit are to be taken into consideration. It must be held, he says, that Ajit did not get majority of the valid votes and he cannot, therefore, be declared elected.

Naturally both the candidates are dissatisfied with the decision of the Tribunal. I would like first of all to take up the appeal preferred by the returned candidate Pravakar. Thereafter I propose to deal with the cross-objection filed by the defeated candidate, Ajit.

t is contended on behalf of the appellant, Pravakar, it even without filing any recrimination petition der section 97 of the Act of 1951 he is entitled to ow, by way of defence to the election petition, that ne of his votes were improperly rejected, and some the votes of Ajit were improperly accepted. In e written statement originally filed by Pravakar ere was no allegation that some of the votes cast his favour were improperly rejected or that some the votes cast in favour of Ajit were improperly cepted. Consequently no such issue was framed the Tribunal. The issues were framed by the ibunal on 24th June 1962. It is on 4th July 1963 at Pravakar raised this question by filing an ditional written statement, as stated above.

It may be pointed out that the question of improper jection or acceptance of ballot papers was raised Ajit himself in his election petition long before e filing of the additional written statement by avakar. Paragraph 18(V) of the election petition ns thus: "During counting a large number of llot papers where votes were cast in favour of the tition were illegally and improperly rejected while llot papers with similar condition and mark casting tes in favour of respondent No. 1 were illegally and nproperly accepted." In paragraph 20 of the election tition it is stated that the result of the election far as the respondent No. 1 is concerned was aterially affected on the ground of reception of void tes, improper and illegal acceptance of invalid votes, nproper and illegal rejection of valid votes and ntravention of the provisions of the Act and the ules. There is a request in paragraph 21 for counting the ballot papers including the postal ballot pers because the result of the examination, according to the petitioner, would show that the election of avakar was void.

Pravakar denied in paragraph 26 of his written atement that any ballot papers were either nproperly rejected or accepted, and in paragraph 32 his written statement he asserted that the result the election was not materially affected by improper ception or rejection of ballots.

On these pleadings the following issue, being sue No. 13, was framed: "Whether any votes ere improperly rejected or accepted? If so, what is e number of valid voates polled by the petitioner?"

It is therefore clear that Ajit called in question e election of Pravakar, amongst other, on the ound stated in section 100(1)(d)(iii) of the Representation of the People Act, 1951. Section 0(1)(d)(iii) provides as follows:

"Subject to the provisions of sub-section (2) if the Tribunal is of opinion that the result of the election, in so far as it concerns a returned candidate has been materially affected by the improper reception, refusal or rejection of any vote or the reception of any vote which is void, the tribunal shall declare the election of the returned candidate to be void."

paragraph 20 of his petition Ajit has quoted nost verbatim the language of section 100(1)(d)(iii).

Now, if by an election petition the Tribunal is ed to declare the election of a returned candidate id under section 100(1)(d)(iii), the Tribunal must m an opinion as to whether the result of the ction has been materially affected by the improper reception, refusal or rejection of any vote or the reception of any vote which is vote. Sub-clause (iii) speaks of any vote, not necessarily the votes cast for the returned candidate. If that be so it is the duty of the Tribunal, in order to ascertain whether the result of the election has been materially effected, to see whether any vote either in favour of the returned candidate or in favour of any other candidate has been improperly rejected or accepted. Of course, the petitioner must make out a prima facie case that certain votes have been improperly rejected or accepted. The petitioner naturally will say that some of his votes have been improperly rejected and that some of the votes of the respondent have been improperly accepted where, as in the present case, the petitioner not only seeks avoidance of the election of the successful candidate but also asks that he should be declared elected. Even in a case like this there is nothing in section 100 which enjoins upon the Tribunal to take note of only such votes of the petitioner as were improperly rejected and such votes of the returned candidates as were improperly accepted even though on an examination of the ballots it is found that certain votes of the petitioner were improperly accepted and certain votes of the returned candidates were improperly rejected.

If the petitioner fails to make out a prima facie case that any vote has been improperly rejected or accepted the Tribunal may not exercise its discretion under rule 93, that is to say, may not pass any order for scrutiny and recount. In that case the election of a returned candidate cannot be declared void under section 100(1)(d)(iii). In the instant case Ajit's prayer for scrutiny and recount has been granted and the ballots were in fact examined to ascertain the number of votes improperly rejected or accepted in respect of both the candidates. The learned Member of the Tribunal has found as a fact that Ajit did not receive a majority of votes, and it is for this reason that Ajit's second prayer to be declared duly elected was rejected. The first prayer of Ajit asking for avoidance of Pravakar's election was however allowed on the ground that the result of the election had been materially affected by the improper rejection or acceptance of votes. In arriving at this conclusion for avoiding Pravakar's election the learned Member took into consideration only the votes of Ajit improperly rejected and the votes of Pravakar improperly accepted. As already indicated, according to the finding of the Tribunal, 57 votes of Ajit were improperly rejected, and 20 votes of Pravakar were improperly received and four votes of Pravakar were void. The learned Member thinks that in order to ascertain whether the result of the election has been materially affected or not, 57 votes are to be added to 28,822 votes, which, according to the Returning Officer, were obtained by Ajit; and 24 votes are to be deducted from 28,853 votes, which, according to the Returning Officer, were obtained by Pravakar. By this method Ajit's total votes amount to 28,879 and Pravakar's total votes amount to 28,829. If this is the correct method for ascertain whether the result of the election has been materially affected, then, it must be said, the learned Member was justified in avoiding the election of Pravakar.

But, is there anything in section 100(1)(d)(iii) which justified this artificial method of computation? The

learned Member has left out of account 22 votes of Ajit improperly accepted and 46 votes of Pravakar improperly rejected. If these two figures are taken into account, the total number of valid votes secured by Ajit comes to (28,879−22) that is, 28,857 and the total number of valid votes secured by Pravakar comes to (28,853 24+46) that is 28,875. Therefore, it cannot be said that the result of the election was materially affected by improper acceptance or rejection of votes or by reception of void votes, unless the Tribunal is precluded from taking note of the votes of Ajit improperly received or the votes of Pravakar improperly rejected. There is nothing in section 100(1)(d)(iii) that precludes the Tribunal from doing so.

But the learned Member has left out of account the 22 votes improperly received in favour of Ajit and the 46 votes improperly rejected to the prejudice of Pravakar, because he thinks that section 100 is controlled by section 97.

Section 97 in so far as it is material for our purpose is set out below:

> "Section 97. (1) When in an election petition a declaration that any candidate other than the returned candidate has been duly elected is claimed, the returned candidate.. ... may give evidence to prove that the election of such candidate would have been void if he had been the returned candidate and a petition had been presented calling in question his election:
>
> Provided that the returned candidate.....shall not be entitled to give such evidence unless he has, within fourteen days from the date of commencement of the trial, given notice to the Tribunal of his intention to do so and has also given the security and the further security referred to in sections 117 and 118, respectively."

In the instant case no notice by way of recrimination was filed within the period mentioned in the proviso. Pravakar undoubtedly is not entitled to give evidence to prove that the election of Ajit would have been void if Ajit had been the returned candidate and a petition had been presented calling in question Ajit's election. But, does it necessarily follow that the Tribunal in order to form the opinion as to whether the result of the election, in so far as it concerns Pravakar, has been materially affected by the improper reception, refusal or rejection of any vote or the reception of any vote which is void, is not to give full effect to the result of its scrutiny and recount of the ballot papers simply because no notice by way of recrimination has been given by Pravakar? The answer cannot but be in the negative. At least there is nothing in section 100 that compels the Tribunal to do so.

The learned Member of the Tribunal thinks, and it is also contended on behalf of Ajit, that inasmuch as the proviso to section 97 disentitles Pravakar from giving evidence that the election of Ajit would have been void if he had been returned, and inasmuch as improper reception or rejection of votes is one of the grounds for avoiding election, therefore, the Tribunal even for the sake of ascertaining how far the result of the election has been affected by improper reception or rejection of votes, cannot take note of the 22 votes improperly received in favour of Ajit and of the 46 votes improperly rejected to the prejudice of Pravakar: "In my opinion" says t learned Member, "in the absence of any recrimi tory petition or any plea in the written stateme respondent No. 1 (Pravakar) is not entitled to sh that some of his own votes were improper rejected."

It may be pointed out that Pravakar by a petiti filed on 4th July 1963 more than one year after t filing of the election petition raised this plea, v that some of Ajit's votes were improperly receiv and some of his own votes were improperly reject The learned Advocate for Pravakar began his arg ment on 24th June 1963 and the said petition w filed, while the argument was in progress. On t said petition the learned Member that very d passed the following order: "This is a matter f argument." In the written statement filed on 19 June 1962 there was no such plea. Paragraph 2 the said petition filed on 4th July 1963 gives t reason why Pravakar thought that he was entitl to take this plea. Paragraph 2 runs thus:

> "That in order to succeed in the second pray the petitioner has to prove that he acquired majority of valid votes and that in that event it open to the respondent No. 1 to take up the pl which the respondent No. 1 hereby does, that som of the respondent No. 1's votes were improper rejected and some of the votes of the petition were improperly accepted."

The learned Member too has taken the view th before declaring Ajit duly elected the Tribunal mu see how many votes of Pravakar were improper rejected and how many votes of Ajit were impr perly accepted.

Now the question is whether this is to be don also for the purpose of ascertaining how far th result of the election has been materially affected b improper reception or rejection of votes.

It may be noted that it is Ajit who filed a petitio on 10th May 1963 praying for permission to inspe the ballot papers after breaking the sealed cover and Pravakar put in an application next day raisi objection against Ajit's application for inspection o the ballot papers. On 25th May 1963 the learne Member permitted the lawyers for Ajit and Prav kar and the Returning Officer to inspect the ballo papers in his presence. The inspection continue till 30th May 1963.

The inspection of the ballot papers was in subs tance inspection by the Tribunal with the assistanc of the lawyers of the parties, and it is as a result o this inspection that the Tribunal found that 57 vote of Ajit were improperly rejected and 22 of his vote were improperly received; and that 46 votes c Pravakar were improperly rejected and 24 of h votes were improperly received. It was not nece sary to lead any evidence either by Ajit or by Pra vakar to enable the Tribunal to come to this findin

The following passage is to be found in Halsbury' Laws of England, Third Edition, Volume 14 at pag 308:

> "It would appear that an order may be mad for the inspection of tendered ballot papers sinc there is an inherent jurisdiction in the Court t order inspection of ballot papers except where i is otherwise provided by statute."

In my opinion in India too the Tribunal has an inherent jurisdiction to order inspection of ballot papers except where it is otherwise provided by statute. This inherent jurisdiction has not been curtailed either by the Representation of the People Act, 1951, or by any other statute. The inherent power of the Tribunal to order inspection may also be inferred from section 90 of the Act, which provides that subject to the provisions of this Act and of any rules made thereunder, every election petition shall be tried by the Tribunal, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure to the trial of suits. Like a Civil Court, the Tribunal too, in my opinion, can exercise inherent powers for the ends of justice or to prevent abuse of its process.

If the Tribunal orders inspection of ballot papers, it is bound to reject a ballot paper tainted with any of the defects mentioned in clauses (a) to (h) of sub-rule (2) of rule 56 of the Conduct of Election Rules, 1961, if not already rejected by the Returning Officer. Similarly the Tribunal is bound to receive as one valid vote any ballot paper improperly rejected by the Returning Officer. For such rejection or reception it is not necessary for any party to the election petition to give any evidence. Therefore the provision to section 97 of the Representation of the People Act, 1951, can have no application where the petitioner claiming a declaration that he himself or any other candidate has been duly elected calls in question the election of the returned candidate solely on the ground that the result of the election of the returned candidate has been materially affected by the improper reception or rejection of ballot papers, because in such a case there is no necessity for giving any evidence by either party that the result of the election has been materially affected by improper reception or rejection of any vote. The Tribunal itself shall ascertain the position suo motu on an inspection of the ballot papers. In Lakshmi Shankar Yadav v. Kunwar Sripal Singh, 15 E.L.R. 97 their Lordships of the Allahabad High Court observed as follows:

> "A plea by the elected candidate that some of his votes were wrongly rejected or some of the other candidates wrongly accepted is a plea which, we think, falls outside the ambit of sub-section (1) of section 97 of the Act."

I respectfully agree with this view.

Therefore I cannot agree with the views expressed by their Lordships of the Madhya Pradesh High Court in Inayatullah v. Dewan Chand A.I.R. 1959 M.P. 58 that where a petitioner claims that he should be declared elected instead of the returned candidate the Tribunal is to ignore, in the absence of a notice by way of recrimination the votes improperly received on behalf of the petitioner for the purpose of avoiding the election of the returned candidate. The Tribunal in the instant case has relied upon the ruling in Inayatulla's case in declaring the election of Pravakar void.

In Inayatulla's case the petitioner, Mahajan, received 115 and the returned candidate, Inayatulla received 107 votes recorded in ballot papers without the distinguishing marks. Their Lordships of the M. P. High Court rejected the 107 votes given to Inayatullah and deducted them from the total arrived at by the Returning Officer; but the 115 votes suffering from the same defect cast in favour of Mahajan were not so deducted from Mahajan's total recorded by the Returning Officer. By this process their Lordships came to the conclusion that the result of the election was materially affected, because the difference between the two candidates, according to the Returning Officer, was only 80.

Their Lordships adopted this course, because in their opinion, Inayatulla, who did not file a recrimination, could not ask that the unmarked ballot papers of Mahajan should be cancelled. "If Inayatulla desired", observed their Lordships, "that.....votes of Mahajan suffering from a like defect should be eliminated he had, in our opinion, to comply with the provisions of s. 97 and file a recrimination bringing in the question whether the votes cast in favour of Mahajan should also be excluded in the light of the defect discovered. Unless he did so, the proviso to s. 97 would apply and he would be estopped from giving evidence in the case.

.....In our opinion, the provisions of s. 97 being of a special character will cut down the general provisions of s. 100(1)(d) and to that extent the special law will prevail. In view of the fact that Mahajan had claimed to be the returned candidate instead of Inayatulla. Inayatulla had to take recourse to the law of recrimination to bring into question the votes polled by Mahajan. If he did not do so, and if he only defended his own votes, he could not asked that the votes of Mahajan to be looked into, and, in our opinion, the Tribunal ought not to have looked into that evidence."

Their Lordships think that as there was no recrimination by Inayatulla, "the Tribunal ought not to have looked into that evidence". By the expression 'that evidence' their Lordships evidently mean the votes polled by Mahajan. In my opinion there is nothing in the provision to section 97 which precludes the Tribunal from considering the votes of Mahajan, especially when Mahajan asked the Tribunal to exclude the 107 votes of Inayatulla recorded in unmarked ballot papers. Undoubtedly Mahajan asked for a scrutiny and recount and thereupon the Tribunal passed an order for the inspection of the ballot papers. There is nothing in the proviso to section 97 that suggests that scrutiny is to be confined to the ballot papers cast in favour of the returned candidate, if no recrimination is filed by him. Mahajan could not have been declared elected unless the Tribunal was satisfied as a result of the scrutiny that Mahajan in fact obtained a majority of the votes, neither could the Tribunal form the opinion that the result of the election had been materially affected by improper reception or rejection of votes without scrutinising all the votes cast either in favour of Mahajan or in favour of Inayatulla.

Their Lordships think the votes of Mahajan should not have been scrutinised, and this will be evident from the following passage:

> "It will be noticed that the Election Tribunal got the votes of Mahajan scrutinised merely because it was at that moment not quite clear whether s. 97 applied or not. Imagine a position in which the Election Tribunal or this Court has not before it the ballot papers of Mahajan and the question arose on the statement of Mahajan that he should be declared the returned candidate

in preference to Inayatulla by excluding these 107 votes cast in favour of Inayatulla. In answer to this, Inayatulla, if he wanted that such a declaration would not be given, would have been required to file a recrimination under s. 97 and unless he did so, he could not lead evidence in support of his contention."

In my opinion, Inayatulla certainly could have asked the Tribunal by way of defence that his election should not be set aside without first ascertaining that the result of the election was materially affected by the reception of these 107 votes; and the onus of proving that the result had been materially affected undoubtedly lay upon Mahajan. It is for the purpose of discharging this onus that Mahajan asked the Tribunal to scrutinise the ballot papers, and Mahajan could not have discharged the onus by asking the Tribunal to scrutinise only the ballot papers of Inayatulla. In my opinion, it was the duty of the Tribunal to scrutinise the ballot papers of Mahajan also, no matter whether there was or was not any recrimination by Inayatulla. Therefore it cannot be said that the Tribunal ought not to have scrutinised the ballot papers of Mahajan. On the other hand, in my opinion, the Tribnual made a mistake by not giving full effect to the result of scrutiny. Moreover, there was no question of leading any evidence by Inayatulla, because the ballot papers were materials on record and Inayatulla could have defended his position by reference to the materials on record without himself leading any evidence.

The hypothetical case suggested by their Lordships could not have prevented the Tribunal from scrutinising the ballot papers of Mahajan as well. "Imagine a position", observed their Lordships, "in which the Election Tribunal or this Court has not before it the ballot papers of Mahajan and the question arose on the statement of Mahajan that he should be declared the returned candidate in preference to Inayatulla by excluding these 107 votes cast in favour of Inayatulla." Even in such a case it would have been the duty of the Tribunal, on the statement of Mahajan himself, to scrutinise his ballot papers to see if some of his votes were liable to be rejected, and no question of leading any evidence by Inayatulla would have arisen.

In the instant case, there is not only the question of excluding 24 votes from the votes of Pravakar but also the question of adding 46 votes. The learned Member thinks that in the absence of recrimination Pravakar is not entitled to show that some of his own votes were improperly rejected. Inayatulla's case does not throw any light on this point, because no such question arose in that case. Proviso to section 97 disentitles the returned candidate from giving evidence that the election of any other candidate if he had been the returned candidate, would have been void, but it does not disentitle him to show that some of his votes were improperly rejected. Therefore in my opinion the Tribunal in the present case was not justified in refusing to add the 46 votes of Pravakar improperly rejected by the Returning Officer. But even if these 46 votes are added after deducting the 24 invalid votes, Pravakar cannot maintain his election unless after adding to the votes of Ajit 57 votes improperly rejected the 22 votes improperly received are deducted. I have already given my reason why these 22 votes improperly received on behalf of Ajit should be deducted from his votes. I, therefore, hold that Ajit has not been able to make out a case that the result of the election was materially affected by improper reception or rejection of any vote. Hence, in my opinion, the Tribunal was not justified in declaring the election of Pravakar void on the ground of improper reception or rejection of votes or the reception of void votes. It may be noted that the Tribunal rejected the other grounds taken by Ajit for avoiding the election of Pravakar.

I now propose to take up the cross-objection filed by Ajit. It is contended on behalf of Ajit that as there was no recrimination by Pravakar, the Tribunal should not have deducted the 22 votes of Aijt found to be invalid in ascertaining under section 101 whether in fact a majority of the valid votes has been received by Ajit. The Tribunal having found, it is argued, for the purpose of section 100(1)(d)(iii) that Aijt has secured 28,879 votes as against 28,833 votes of Pravakar, Ajit should have been declared duly elected under section 101. I have alredy given my reason why the argument on behalf of Ajit cannot be accepted. The Tribunal was perfectly justified in refusing Ajit's prayer to be declared elected as in fact the valid votes of Ajit are less than the valid votes of Pravakar. Clause (a) of section 101 provides as follows: "If any person who has lodged a petition, has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the Tribunal is of opinion that in fact the petitioner or such other candidate received a majority of the valid votes the Tribunal shall after declaring the election of the returned candidate to be void declare the petitioner or such other candidate, as the case may be, to have been duly elected." Only the valid votes are to be considered and that both for the purpose of declaring the election of the returned candidate to be void as well as for the purpose of declaring the petitioner or such other candidate referred to in section 101 as duly elected. The Tribunal is required to form its opinion on the basis of valid votes. This clearly shows that the Tribunal was not justified in counting some of the invalid votes of Ajit for the purpose of declaring the election of Pravakar void under section 100(1)(d)(iii). I may mention here that no attempt was made either on behalf of Ajit or on behalf of Pravakar to show that the finding of the Tribunal that 46 votes of Pravakar were improperly rejected, 20 votes of Pravakar were improperly received, 4 votes of Pravakar were void, 57 votes of Ajit were improperly rejected and 22 votes of Ajit were improperly received was not in accordance with law. In other words the validity of the above finding was not challenged. The dispute between the parties is as to the inference to be drawn from this finding.

It was next argued on behalf of Ajit in support of the cross-objection that the election of Pravakar should have been declared void on the ground that corrupt practice had been committed by Pravakar, his election agent and by his supporters. A reference was made to the conduct of Pravakar at Khosalpur booth and reliance was placed on

Ext. 8(a), Report of the Presiding Officer of that station. The material portion of the said Report is as follows:

"I beg to report the following:

(a) **Description of poll**—Polling started at 7-30 a.m. and closed sharply at 4-30 p.m. Voters waiting at the closing hour were accommodated and they finished casting within 4-45 p.m. Heavy polling. Male and Female voters almost equal.

(b)

(c) **Law and order**—It was seriously disrupted. A section of crowd forcibly entered into the polling booth house in an agitated manner under the leadership of Shri Pravakar Pal, a candidate, as a result of which some of the waiting voters did not cast their votes between 1-10 p.m. to 2-15 p.m. although the polling station was open all through. The sector police, receiving information from me, intervened and polling was thereafter completed without major incident....."

It appears that even between 1-10 p.m. and 2-15 p.m. the polling station was open. Then again, according to this report, the polling was heavy. The result sheet (Ext. 9) shows that the percentage of vote at Khosalpur was 90 per cent. At no other station except Ganderpukur was the percentage so high. Not a single witness came forward to say that he could not cast his vote at Khosalpur or that he would have cast his vote in favour of Ajit if not prevented by the alleged disturbance.

It is contended on behalf of Ajit that the Report [Ext. 8(a)] is sufficient to establish the corrupt practice of undue influence within the meaning of section 123(2). I cannot accept this contention. There is nothing in Ext. 8(a) to show that Provakar and others entered the booth with a view to interfering with the free exercise of any electoral right. The grievance of the crowd is thus described in the said Report:

"Their grievance, as I could collect, was that the 4th Polling Officer (Shri Gostha Behari Dutta) was instructing the voters in such a measure as to influence their respective voters.....The 4th P.O. (Polling Officer) was therefore changed to another place to satisfy the grumblers."

So from Ext. 8(a) it cannot be said that Pravakar and his followers directly or indirectly interfered or attempted to interfere with the free exercise of any electoral right. On the contrary they made demonstration with a view to ensuring the free exercise of electoral right. They are not hit by either of the two paragraphs in proviso (a) to section 123(2). Therefore, in my opinion, Ext. 8(a) does not establish the charge of the corrupt practice of undue influence as against Pravakar. Oral evidence on this point has been discarded by the Tribunal, and I think, rightly so. We were not asked to scan the oral evidence adduced on behalf of Ajit. This ground in the cross-objection therefore fails.

It is next argued that the election of Pravakar should be set aside for adopting the corrupt practice of undue influence at the polling booth at Ganderpukur. The oral evidence on this point has rightly been discarded by the Tribunal. But stress was laid on Ext. 8, Report of the Presiding officer at Ganderpukur. In the said Report under the heading "Law and order" the Presiding Officer says this:

"It was difficult to maintain law and order from 10 a.m. So I informed O/C of Singur police-station to help me through the police No. K-1943 and I got his help."

The report was concluded as follows:

"Law and order can be only maintained with the help of O/C, Singur station, when he arrived after 4-30 p.m. Poll concluded smoothly at 8 p.m."

This Report Ext. 8 is too vague to establish the charge of undue influence as against Pravakar or his supporters. Moreover it is in evidence that in this area 90 per cent. of the voters cast their votes and the percentage of voting at Ganderpukur and Khosalpur was the highest among all the polling stations. Even if it be assumed that the corrupt practice of undue influence was committed in the interest of Pravakar, there is no evidence to show that the result of election was materially affected. I am therefore of opinion that this argument too, on behalf of Ajit, fails.

Our attention was drawn on behalf of Ajit to Annexure C to the Election Petition in proof of corrupt practice committed by Pravakar by inducing voters to vote by invoking divine displeasure or spiritual censure and by soliciting votes on the ground of religion. Annexure C to the petition is the same as Ext. 1. The allegations relating to Annexure C, a pamphlet containing extracts from various newspapers, are contained in paragraph 10 of the petition, the gist of which has been given towards the beginning of my judgment. On a consideration of the evidence on records the Tribunal came to the following conclusion: "Considering the evidence on record, it is difficult for me to believe that any appeal was made on the ground of religion at Singur Bazar meeting. I am also unable to believe that respondent No. 1 read out extracts from the pamphlet (Ext. 1) or he and his supporters distributed copies of the same." No attempt was made on behalf of Ajit to show that this conclusion of the Tribunal is not supported by the evidence on record I too do not find any reason to disagree with the Tribunal on this point.

Extracts were read out to us from this pamphlet, and our attention was specially drawn to the extract from the newspaper "poygam" under the caption "Communism in the eyes of Islam" to convince us that Pravakar committed corrupt practice by asking the voters to vote for him and refrain from voting for Ajit on religious ground. In view of the above finding of the Tribunal, accepted by me, I do not think it necessary to consider the effect of the aforesaid pamphlet (Ext. 1). This ground too in the cross-objection fails.

An objection was taken on behalf of Ajit to the postal ballots cast in favour of Pravakar. I may point out that no such objection has been taken in the grounds of cross-objection. I, however, agree with the Tribunal that the said postal ballots in favour of Pravakar are not liable to be rejected. It seems sub-rule (6) of rule 62 was not strictly complied with. Covers in Form 13B were opened by the Returning Officer before sealing the declarations

in Form 13A. There is nothing to show that this has in any way interfered with the secrecy of the ballot. In my opinion failure to strictly comply with sub-rule (6) of rule 62 on the facts and circumstances of the case is of little or no consequence. The postal ballots in favour of Provakar cannot be rejected for this. Grounds for rejecting postal ballots are to be found in the various sub-rules of rule 62, and non-compliance with sub-rule (6) is not one of them. Besides, in my opinion sub-rule (6) is directory and not mandatory. This objection is therefore overruled.

No other grounds were pressed before us on behalf of Ajit. I am therefore of opinion that the cross-objection cannot succeed.

Before finishing my judgment I should like to state that a preliminary objection was taken on behalf of the returned candidate Pravakar as to the maintainability of the cross-objection. As I am not prepared to allow the cross-objection even in part I do not propose to pass any opinion on this preliminary objection.

The result is that the appeal of Provakar succeeds and the cross-objection by Ajit is dismissed. The order of the Tribunal declaring the election of Pravakar void is set aside. As to costs I fully agree with the direction given by my learned brother.

By order,
V. RAGHAVAN,
Under Secy. to the Election Commission, India.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 1] THURSDAY, JULY 23, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India; Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF FINANCE

(Department of Revenue & Company Law)

New Delhi, the 16th May 1964

NOTIFICATIONS

Income-Tax Establishments

No. 34.—Shri S. M. Pattanaik, Commissioner of Income-tax, West Bengal III, Calcutta, has taken over as Commissioner of Income-tax, West Bengal I, Calcutta, in addition to his own duties, with effect from the forenoon of 1st May 1964, vice Shri F. H. Vallibhoy.

S. P. PANDA, Dy. Secy.

New Delhi, the 27th May 1964

No. 47. –The President has been pleased to accept the resignation of Shri D. P. Choudhury, Income-tax Officer, Class I, West Bengal, Calcutta, from the post of Income-tax Officer, Class I, with effect from the fore-noon of the 11th October 1963.

M. G. THOMAS, Under Secy.

FINANCE (COMMERCIAL TAXES) DEPARTMENT, BIHAR

NOTIFICATIONS

Dated Patna, the 8th April 1964

In pursuance of the provisions of rule 9(9), read with rule 9A(7) of the Central Sales Tax (Bihar) Rules, 1957, it is notified for general information that the following E.I. form which has been reported to have been lost from the custody of the dealer to whom it was issued is hereby declared invalid for the purpose of sub-section 4 of section 8 of Central Sales Tax Act, 1956:—

Sl. No. of the Form E. I. reported to be lost	Name, address and R. C. number of the dealer	Remarks
I.E. I. Form No. 11900	Messrs. Shri Hurdut Roy Jute Mills (Pvt) Ltd. P.O. Katihar, Purnea, Bihar/ PN.748 (Central)	Lost

M. ALAM,
Commissioner of Commercial Taxes.

Dated Patna, the 8th April 1964

In pursuance of provision of rule 9(9) of the Central Sales Tax (Bihar) Rules, 1957, it is notified for general information that the following declaration forms which are reported to have been lost from the custody of the dealer to whom they were issued are hereby declared invalid for the purpose of sub-section 4 of section 8 of Central Sales Tax Act, 1956:—

Sl. No. of the form reported to be lost	Name, address and R.C. No. of the dealer	Remarks
1. C. 364618 to C. 364625	Messrs. Hanuman Printing Works, Sahibganj (S.P.), Bihar S. P. 313 (Central)	Stolen

M. ALAM,
Commissioner of Commercial Taxes.

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, BIHAR, PATNA

NOTIFICATION

Patna, the 10th April 1964

In pursuance of the provisions of sub-rule 9 of rule 9 of the Central Sales Tax (Bihar) Rules, 1957, it is notified for general information that the following

declaration forms "C" have been reported to have been lost from the custody of the dealer to whom the forms were issued and are declared invalid for the purpose of sub-section 4 of section 8 of Central Sales Tax Act, 1956.

Sl. No. of the lost Declaration Forms	Name, address and R.C. No. of the dealer	Remarks
1. C/O 257230 and C/O 257232	Messrs. Associated Cement Companies Ltd., Jhinki Pani, Jamshedpur, Bihar, SG/522(C)	Lost in transit.

M. ALAM,
Commissioner of Commercial Taxes,
Bihar, Patna.

MINISTRY OF INTERNATIONAL TRADE

New Delhi, the 7th November, 1963

NOTIFICATION

S.O. The Central Government, having considered, in consultation with the Forward Markets Commission, the application for recognition made under section 5 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), by The Calcutta Wheat, Seeds and Bullion Association, 149 Cotton Street, Calcutta (formerly known as the Calcutta Wheat and Seeds Association, Calcutta), and being satisfied that it would be in the interest of the trade and also in the public interest so to do, hereby grants, in exercise of the powers conferred by section 6 of the said Act and in supersession of the notification of the Government of India in the late Ministry of Commerce and Industry No. S.O. 141, dated the 10th January 1963, recognition to the said Association for the period from the 16th November 1963 up to the 30th January 1964, both days inclusive, in respect of forward contracts in linseed in the City of Calcutta.

2. The recognition hereby granted is subject to the condition that the said Association shall comply with such directions, as may, from time to time, be given by the Forward Markets Commission.

[No. 34(1)-Com(Genl)(FMC)/63]

M. L. GUPTA,
Under Secy. to the Government of India.

FORM I.

IN THE COURT OF ELECTION TRIBUNAL NOTIFICATION

Election Petition No. 19 of 1960

Shri Hare Krishna Konar, Petitioner

versus

Sk. Abdulla Rasul and ors, Respondents.

WHEREAS an application for leave to withdraw the Election Petition No. 19 of 1960.

Shri Harekrishna Konar versus Sk. Abdulla Rasul & ors.

Pending before this Tribunal has been presented by the abovenamed petitioners under sub-section of section 109 of Representation of the People Act 1951.

Now therefore the Election Tribunal in persuance of the provisions of sub-section 2 of section 109 of the said Act hereby publishes this notice along with a copy of the aforesaid application for leave to withdraw the Election Petition and fix 27th July 1964 for hearing of the aforesaid application at 10-30 a.m. on the said date or as soon thereafter as the business of the Tribunal may permit.

A. K. SEN,
Member,
Election Tribunal, Calcutta.

The 9th July 1964.

BEFORE THE ELECTION TRIBUNAL, CALCUTTA

Shri A. K. SEN, Member, Tribunal

In the matter of Election Petition No. 19 of 1960

Hare Krishna Konar, Petitioner

versus

Abdullah Rasul and others, Respondents.

The humble petition of the petitioner abovenamed—Most respectfully sheweth—

I. That in view of the death of Shri Krishna Prosad Chattapadhya, Respondent No. 4, and in view of the fact respondent No. 9 Shri Dwijendra Lal Sen Gupta have since been elected a Member of the Rajya Sabha, the petitioner no longer feels the necessity of pressing the Rule any further.

In the circumstances aforesaid the petitioner prays that your honour would be pleased to drop the proceeding and pass such other order or orders as to your honour deem fit and proper.

And for this act of kindness the petitioner shall ever pray.

Verification

I, Hare Krishna Konar, son of Sarat Chandra Konar, the petitioner of the foregoing petition, do hereby solemnly affirm and state that the facts stated above are true to my knowledge and I sign this verification at my Lawyer's Chamber on this day, t July 1964.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 15] THURSDAY, AUGUST 6, 1964 [SAKA 1886

PART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

GOVERNMENT OF MAHARASHTRA

Home Department, Sachivalaya,

Bombay 32, 16th June 1964

ORDER

No. BAP-2662-XVI.—In exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898 (V of 1898), in its application to the State of Maharashtra, the Government of Maharashtra hereby lifts the ban on certain publications imposed by the former Government of Bombay; and for that purpose cancels the following notifications issued under section 12 of the Indian Press Act, 1910 (I of 1910) of the former Government of Bombay in the Judicial Department, by which those publications were declared to be forfeited to Government, namely:—

(1) Government Notification, Judicial Department No. 2002, dated the 6th April 1910 in so far as it declares to the following publications, to be forfeited to Government, namely:—

(a) (19) Speeches by Tilak and Paranjpe (a pamphlet published by Dhanappa Sidramappa Valve);

(b) (27) Story of my Deportation by Laxman Balwant Bhopatkar (pamphlet).

(2) Government Notification, Judicial Department, No. 6542, dated the 17th November 1910, which declared the book entitled "Marathyanche Itihasant Nananchen Mahatva" [i.e., The Importance of Nana (Phadnavis) in the history of the Mahrattas), printed in Marathi at the Vijaya Press, Bombay, and published by Ganesh Narayan Joshi to be forfeited to Government;

(3) Government Notification, Judicial Department, No. 7356, dated the 24th December 1910, which declared the book entitled "Sangit Shri Shivaji Natak" or "Rashtroddhar" written in Marathi by "Prabhakar" printed by Gangadhar Govind Gondhalekar at the Bharat Bhushan Press, Poona, and published by the Hind Agency, Bombay, to be forfeited to Government;

(4) Government Notification, Judicial Department, No. 546, dated the 20th January 1912, which declared the Marathi play entitled "Panipatcha Mobadla" (i.e., "Revenge for Panipat") apparently written by one Vasudev Narayan, a member of the Hindu Union Club, Kolhapur, printed at the Suvarna Printing Press, Bombay, and published by Phatak Brothers, of Girgaon, Bombay, to be forfeited to Government.

2. Government of Maharashtra also lifts the ban on the book entitled "Navin Shivaji (Athwa) Nana Pharari Powada", and the notification declaring that book to be forfeited to Government is also cancelled.

By order and in the name of the Governor of Maharashtra,

H. K. PATHAK,

Under Secretary to the Government of Maharashtra,

Home Department.

ELECTION COMMISSION, INDIA

New Delhi-1, the 16th July 1964

NOTIFICATION

No. 429/WB/64(2).—In exercise of the powers conferred by sub-section (1) of section 13C of the Representation of the People Act, 1950, the Election Commission hereby appoints the officers mentioned below as the Assistant Electoral Registration Officers to assist the Electoral Registration Officer for the 26 Assembly constituencies comprised within the district of Calcutta, in the performance of his functions:—

(1) Shri Sankari Prasad Kar, Assistant Secretary, Health Department, Government of West Bengal.

(2) Shri Pramatha Nath Bhattacharyaya, Assistant Secretary, Co-operation Department, Government of West Bengal.

(3) Shri Subhendu Sundar Ghosh, Director of Social Welfare, Government of West Bengal.

By order,

PRAKASH NARAIN,

Secy. to the Election Commission.

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 22nd June 1964

NOTIFICATION

G.S.R. 934.—In exercise of the powers conferre by sub-rule (1) of rule 113 of the Defence of Indi Rules, 1962, the Central Government hereb appoints Shri H. L. Sud, Appellate Assistant Con missioner of Income-tax, Calcutta, to be a membe vice Shri J. Krishnamurthy transferred out of We Bengal charge of the Compensation Tribunal for th State of West Bengal and the Union Territory of th Andaman and Nicobar Islands, which was const tuted by the Central Government by the notifica tions of the Government of India in the Ministry c Home Affairs No. G.S.R. 1808, dated the 27t December 1962 and No. G.S.R. 574, dated the 1s April 1964.

[No. F. 4/63-Poll(Spl.)

J. N. GUPTA, Under Secy

MINISTRY OF FINANCE

(Department of Revenue & Company Law)

New Delhi, the 16th May 1964

NOTIFICATION

(Income-tax Establishments)

No. 34. Shri S. M. Pattanaik, Commissioner o Income-tax, West Bengal III, Calcutta, has take over as Commissioner of Income-tax, West Bengal Calcutta, in addition to his own duties, with effec from the forenoon of 1st May 1964, vice Shri F. H Vallibhoy.

S. P. PANDE, Dy. Secy.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEV. & REG.) ACT, 1951 DURING THE PERIOD FROM 5-4-64 TO 18-4-64.

	Name and address of the Undertaking (and location).	Articles of manufacture and capacity(type of licence, i.e., NU/SE/NA/COB/Shifting).	Licence No. and date.
1.	The Metal Box Co. of India Ltd., Barlow House, 59 C Chowringhee, Calcutta-20 (W.B.).	Thermoplastic closures and components—60 tons. Blow moulded—3·36 m. Nos. bottles Polythene Layflat tubes and films—2·80 lakh lbs. Polythene bags—34·2 m. Nos.	L/12(1)/3/64 L. Ind. (1) 13-4-1964
2.	Usha Automobile & Engineering Private Ltd., 14 Princep Street, Calcutta-13 (W. Bengal).	Hydraulic and Mechanical- 3,000 Nos. tipping gears per annum for automobiles.	L/7(5)/7/64-A.E.I. 31.3.64

STATEMENT SHOWING THE CHANGES IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE PERIOD FROM 5-4-64 TO 18-4-64.

	Licence No. and date.	Name of the original owner/ undertaking.	Name of the new owner/ undertaking.
1.	L/8(B-11)/2/61-EI(M). dated 1-11-61 (N.U.) (West Bengal).	Messrs Tecalemit (India) Ltd., Calcutta.	Messrs. Tecalemit (Hind) Ltd., Calcutta.

STATEMENT SHOWING THE LICENCE SURRENDERED DURING THE PERIOD FROM 5-4-64 TO 18-4-64.

Licence No. and date.	Name of the party.	Articles of manufacture.
Nil	Nil	Nil

MINISTRY OF HOME AFFAIRS

New Delhi, the 1st April 1964

G.S.R. 575.—In pursuance of rule 25 of the All India Services (Death-Cum-Retirement Benefits) Rules, 1958, the Central Government, after consultation with the Governments of the States, hereby makes the following regulations further to amend the All India Services (Commutation of Pension) Regulations, 1959, namely:—

1. These regulations may be called the All India Services (Commutation of Pension) Amendment Regulations, 1964.

2. In the All India Services (Commutation of Pension) Regulations 1959—

In Schedule B, in column 2 of the Commutation Table,

(a) in the entries under the heading "Table in respect of members of Service whose commutation took effect,"—

(i) for the word and figure "after 1-4-62" the words and figure "Between 1-4-62 and 31-3-64" shall be substituted,

(ii) after the entries "Between 1-4-62 and 31-3-64", the entries "on or after 1-4-64 shall be inserted,

(b) in the entries under the heading "commutation value for a pension of Re. one per annum expressed as number of years' purchase", after column (e), the following column shall be inserted under the heading "on or after 1-4-64", namely—

with effect from 1-4-64
(f)***
"20·33
20·22
20·11
19·99
19·87
19·75
19·61
19·48
19·33
19·18
19·02
18·86
18·69
18·51
18·32
18·13
17·93
17·72
17·50
17·28
17·05
16·80
16·56
16·30

with effect from 1-4-64
16·04
15·77
15·49
15·21
14·92
14·62
14·32
14·02
13·71
13·39
13·07
12·75
12·42
12·09
11·75
11·42
11·08
10·73
10·39
10·05
9·70
9·36
9·02
8·68
8·34
8·00
7·67
7·34
7·02
6·70
6·39
6·09
6·80
5·51
5·23
4·96
4·70
4·45
4·20
3·97
3·75
3·54
3·34
3·15
2·97"

***This is based on the rate of interest of 4·00 per cent per annum."

[No. F. 28/1/63-AIS(II).]

MAHESWAR PRASAD, Dy. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 22] THURSDAY, AUGUST 13, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF FINANCE

Department of Revenue and Company Law

Income-tax Establishments

NOTIFICATIONS

New Delhi, the 30th June 1964

No. 112.- Shri D. K. Sen, Appellate Assistant Commissioner of Income-tax, B Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, A Range, Calcutta, in addition to his own duties,, with effect from the forenoon of 1st June 1964 vice Shri A. Bakshi posted as Inspecting Assistant Commissioner, Calcutta.

No. 113.-- The President has been pleased to appoint Shri S. G. Jaishinghani, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of 29th May 1964 and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, P Range, Calcutta, with effect from the same date vice Shri P. N. Saxena posted as Inspecting Assistant Commissioner of Income-tax, Calcutta.

No. 114.--The President has been pleased to appoint Shri H. L. Sud, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of 1st June 1964 and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, O Range, Calcutta, with effect from the same date vice Shri J. S. Anand posted as Inspecting Assistant Commissioner of Income-tax, Calcutta.

No. 115.—The President has been pleased to appoint Shri A. Sarkar, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of 30th May 1964 and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, Burdwan, with effect from the same date vice Shri A. K. Bhowmik proceeded on leave.

No. 116.--On return from leave, Shri Kewal Ram has resumed duties as Appellate Assistant Commissioner of Income-tax, I Range, Calcutta, with effect from the forenooon of 15th June 1964, relieving Shri T. V. Ramakrishna, Appellate Assistant Commissioner of Income-tax, M Range, Calcutta, of the additional charge.

No. 117.- Shri G. B. Seth, Appelate Assistant Commissioner of Income-tax, E. Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, J Range, Calcutta, with effect from the forenoon of 25th May 1964, relieving Shri V P. Gupta, Appellate Assistant Commissioner of Income-tax, N Range, Calcutta, of the additional charge.

M. G. THOMAS,

Under Secy. to the Govt. of India

New Delhi, the 6th July 1964

No. 133.--Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J Range, Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, F Range, Calcutta, in addition to his own duties, on the afternoon of 20th June 1964, vice Shri A. M. Ramakrishnan proceeded on leave.

No. 134.--The President has been pleased to accept the resignation of Shri V. Newatia, Income-tax Officer, Class I, West Bengal, Calcutta, from the post of Income-tax Officer, Class I, with effect from the forenoon of 1st June 1964.

M. G. THOMAS,

Under Secy. to the Govt. of India

ELECTION TRIBUNAL, CALCUTTA

FORM II

Notice under clause (b) of sub-section (3) of section 110 of the Representation of the People Act, 1951 (43 of 1951)

Dated, Calcutta, the 4th of August, 1964

Notice is hereby given under clause (b) of sub-section (3) of section 110 of the Representation of the People Act, 1951 (43 of 1951), that the Election Tribunal, Calcutta, has, in exercise of the powers conferred on it by section 109 of the said Act, granted leave to the petitioner Shri Hare Krishna Konar to withdraw his election petition No. 19 of 1960 which was duly presented by him on 23rd June 1960 and called in question the election of Shri Dwijendralal Sen Gupta as member of the West Bengal Legislative Council at the election held by the members of the Legislative Assembly on 10th May 1960.

Any person who might himself have been a petitioner may within fourteen days from the date of publication of this notice apply to the Tribunal for substitution as a petitioner under clause (c) of sub-sectoin (3) of section 110 upon complying with the conditions laid down by section 117 as regards security and shall be entitled to continue the proceedings upon such terms as the Tribunal may think fit to impose.

A. K. SEN,

Member, Election Tribunal, Calcutta.

MINISTRY OF FINANCE

Department of Economic Affairs

NOTIFICATIONS

New Delhi, the 1st June 1964

S.O. 1894. In exercise of the powers conferred by sub-section (1) of section 14 of the Indian Coinage Act, 1906 (3 of 1906), and in modification of the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.R.O. 1120, dated the 11th May 1956, the Central Government hereby designates the new coin representing each of the one hundred units into which a rupee is divided under that sub-section as a "Paisa".

[No.F.2(39)-C&C/63-(i)]

S.O. 1895. In exercise of the powers conferred by section 6 of the Indian Coinage Act, 1906 (3 of 1906), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.R.O. 1121, dated the 11th May 1956, namely:—

In the said notification—

(1) in the first paragraph—

(i) in sub-paragraph (a)

(a) in each of the items (ii) to (vi), the word "naye" shall be omitted;

(b) in item (vii) the word "naya" shall be omitted;

(ii) in the table below sub-paragrapn (b), in the first column, the word "Naye" wherever it occurs and the word "Naya" shall be omitted;

(iii) Under the heading "Designs", under the sub-heading "Reverse", in the second column of the table, for the figures and words in Hindi occuring in each line, the following figures and words in Hindi shall respectively be substituted namely:—

50 Fifty paise

25 Twenty-five paise

10 Ten paise

5 Five paise

2 Two paise

1 One paisa.

(2) in the second paragraph, the word "Naye" in the two places where it occurs, shall be omitted.

[No.F.2(39)-C&C/63-(ii)]

S.O. 1896. In exercise of the powers conferred by sub-section (1) of section 21, read with section 7 of the Indian Coinage Act, 1906 (3 of 1906), the Central Government hereby makes the following rule to amend the rule issued with the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.R.O. 1122, dated the 11th May 1956, namely:—

In the said rule in the first column of the table, the word "Naye" wherever it occurs and the word "Naya" shall be omitted.

[No.F.2(39)-C&C/63-(iii)]

M. R. YARDI, Jt. Secy.

New Delhi, the 18th June 1964

No. 85.—On transfer, Shri R. N. Jain, formerly Commissioner of Income-tax, Bombay City-I, Bombay, has taken over charge as Commissioner of Income-tax, West Bengal-I, Calcutta, on the forenoon of 26th May 1964, relieving Shri S. M. Pattanaik, Commissioner of Income-tax, West Bengal-III, Calcutta, of the additional charge.

No. 86.—Shri O. Venkatasubramanian, Appellate Assistant Commissioner of Income-tax, D-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, C-Range, Calcutta, in addition to his own duties, on the afternoon of 22nd May 1964, vice Shri Avtar Krishan, proceeded on leave.

No. 87.—Shri V. P. Gupta, Appellate Assistant Commissioner of Income-tax, N-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, in addition to his own duties, on the afternoon of 20th May 1964, vice Shri A. Satyanarayana, proceeded on leave.

M. G. THOMAS, Under Secy.

MINISTRY OF HOME AFFAIRS

ORDER

New Delhi, the 26th June 1964

No. 41/68/64-Poll.II.—Whereas in the opinion of e Central Government the book entitled "The aders of the CPSU are the Greatest Splitters of ar Times—Comments on the Open Letter of the ntral Committee of the CPSU(VII)" prepared by e Editorial Departments of Renmin Ribao (Peo-e's Daily) and Hongqi (Red Flag), published by reign Languages Press, Peking, and printed in the ople's Republic of China, contains prejudicial ports as defined in clause (7) of rule 35 of the fence of India Rules, 1962;

Now, therefore, in exercise of the powers conrred by rule 45 of the Defence of India Rules, 1962, e Central Government hereby

(a) prohibits the sale or distribution of the said book or any extract therefrom or of any translation thereof, and declares the said book and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said book to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

FFICE OF THE EXCISE AND TAXATION FFICER-IN-CHARGE SALES TAX, B CIRCLE, JAMMU

Loss of Declaration "C" forms

NOTIFICATIONS

Dated the 10th June 1964

Under rule 6(1) of the Central Sales Tax (Jammu d Kashmir) Rules, 1958, I hereby notify for the formation of general public that the under men-ned declaration "C" forms issued in the name of rious dealers of this Circle have been lost. The id declaration forms are declared invalid for the rpose of section 8(4) of Central Sales Tax Act, 56. Any user will do so only at the risk of the nal provisons of the Act and Rules made there der:—

No. of the declaration "C" forms reported lost, destroyed or stolen.	Name and address of the dealer to whom issued.	Registration certificate No.
193888 to 993900	Messrs. Adarsh Hardware Stores, Rajendra Bazar, Jammu.	1682
269243 to 269247	Messrs. Sadhu Ram and Sons Bishna Teh. R. S. Pura.	2025

ILLEGIBLE,

Excise and Taxation Officer-in-charge Sales Tax, B Circle, Jammu.

Misuse of declaration "C" forms

Dated the 10th June 1964

Under rule 6(1) of the Central Sales Tax (Jammu d Kashmir) Rules, 1958, I hereby notify for the ormation of general public that the under men-ned declaration "C" forms had been issued to the low noted dealers who are absconding It is apprehended that the C forms issued to these dealers may be misused. In view of the same all the C forms, noted against each dealer are declared invalid for purposes of use under section 8(4) of the Central Sales Tax Act. Any user will do so only at the risk of the penal provisions of the Act and Rules made there under:—

Sl. No.	No. of the declaration "C" forms reported lost, destroyed or stolen.	Name and address of the dealer to whom issued	Registration certificate No.
1.	296601 to 296610	Messrs. Hira Lal Darshan Lal Dhar Ji Surajee Jammu.	2084
2	126076 to 126100	Messrs. Kapoor General Stores, Bazar Pir Mitha Jammu	1303

ILLEGIBLE,

Excise and Taxation Officer-in-Charge, Sales Tax, B Circle, Jammu.

DELHI ADMINISTRATION: DELHI

NOTIFICATION

Delhi, the 30th June 1964

No. F. 99/64-C. Whereas the Chief Commissioner, Delhi, is satisfied that the book entitled "Sikh Ithas", Part II, in Punjabi written by Prof. Kartar Singh and published by Secretary, Shrimoni Gurdwara Parbandhak Committee, Amritsar, contains matter which is deliberately and maliciously intended to outrage the religious feelings of a class of the citizens of India, namely, the Namdhari Sikhs, by insulting their religious beliefs and the publication of which is punishable under section 295A of the Indian Penal Code (Act XLV of 1860);

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898 (Act V of 1898), and on the aforesaid grounds the Chief Commissioner, Delhi, hereby declares to be forfeited to Government every copy of the said book and all other documents containing copies, reprints and translations of or extracts from the said book.

By order,

K. M. L. GUPTA, Under Secy. (Home).

HOME DEPARTMENT, ANDHRA PRADESH

NOTIFICATION

Dated the 11th June 1964

Whereas the book entitled "Shaik Abdullah Defended" by Shri Mirza Mohammad Afzal Baig contains matter which tends to bring the Government of India and the Government of Kashmir into hatred and contempt and to excite disaffection towards the two Governments established by law in India;

And whereas the book contains matter the publication of which is punishable under section 124A of the Indian Penal Code:

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), the Governor of Andhra Pradesh hereby declares that every copy of the aforesaid book shall be forfeited to the Government.

A. R. GOPALAN, Dy. Secy.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATIONS

New Delhi-I, the 24th March 1964

No. 4-CA(1)/16/63-64.—In pursuance of Regulation 12 of the Chartered Accountants Regulations, 1949, it is hereby notified that in exercise of the powers conferred by clause (c) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, on account of non-payment of the prescribed fees, with effect from 1st April 1963, the names of following gentlemen:

Serial No., Membership No. and name and address

1. 1449, Shri John Fleming Kennedy, Mas Ste Anne, 3 Passage Sainte Roch, Biot, France A.M. 34-90-80.
2. 1894, Shri Kameshwar Nath Mathur, Assistant Internal Auditor, Internal Audit Department, Life Insurance Corporation of India, Central Zonal Office, Kanpur.
3. 2580, Shri Karuppathur Ramasubramaniam Rajamani, Accounts Officer, Tata Finlay Ltd., Army & Navy Building, 148 Mahatma Gandhi Road, Fort, Bombay-1.
4. 3633, Shri Sita Ram Bharadwaja, Deputy Registrar (Civil Supplies), Co-operative Societies, Himachal Pradesh, Simla-4.
5. 3636, Shri Bhairab Mishra, Controller of Accounts, Bihar State Industrial Development Corporation Ltd., Bihar State Superphosphate Factory, Sindri, post office Sindri Institute, district Dhanbad.
6. 4021, Shri Vijay Kumar Kapoor, Apartment A-1313, 381 Broad Street, Newark-4, N.J. (U.S.A.).
7. 5791, Shri Mihir Ranjan Kar, 65/A Satish Mukherjee Road, post office Kalighat, Calcutta-26.

C. BALAKRISHNAN, Secretary.

New Delhi-1, the 1st May, 1964

No. 5-CA(1)/1/64-65.—With reference to this Institute's notification No. 3-CA(795)/50, dated the 20th June 1952, notification No. 4-CA(1)/15/63-64, dated the 26th February 1964, and notification No. 4-CA(1)/16/63-64, dated the 24th March 1964, it is hereby notified in pursuance of Regulation 14 of the Chartered Accountants Regulations, 1949, that in exercise of powers conferred by Regulation 13 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following members:—

Serial No., Membership No., name and address and date of Restoration

1. 795, Shri Palakunnathu Jacob Kuruvilla, A.C.A., 1/C Nildihi, Jamshedpur-3 (Bihar)—2nd April 1964.
2. 4215, Shri Bhalchandra Govind Tavkar, A.C.A., B/6/46 M. I. G. Colony, Gandhi Nagar, Bandra (East), Bombay-51—3rd April 1964.
3. 5791, Shri Mihir Ranjan Kar, A.C.A., 65/A Satish Mukheriee Road, post office Kalighat, Calcutta-26—18th April 1964.

C. BALAKRISHNAN, Secretary.

New Delhi-1, the 1st May 1964

No. 4-CA(1)/2/64-65.—In pursuance of Regu tion 12 of the Chartered Accountants Regulatio 1949, it is hereby notified that in exercise of t powers conferred by clause (b) of sub-section (of section 20 of the Chartered Accountants A 1949, i.e., at own request, the Council of t Institute of Chartered Accountants of India h removed from the Register of Members, with effe from the dates mentioned against their names, t names of the following gentlemen:—

Serial No., Membership No., name and address a date of Removal

1. 820, Shri Mysore Narasimhamurt Raghavendro Rao, "Kamadhenu" No. 656, Cross, Hanumantha Nagar, Bangalore-19 31st March 1964.
2. 1429, Shri Robert Reid, C/o Messr Mackinnon Mackenzie & Co. of Pakist Ltd., P.O. Box 4679, McLeod Road, Karachi (Pakistan)—1st April 1964.

C. BALAKRISHNAN, Secretar

New Delhi-1, the 8th May 1964

No. 5-CA(1)2/64-65. — With reference to th Institute's notification No. 4-CA(1)/16/60-61, date the 19th January 1961, notification No. 4-CA(1) 12/62-63, dated the 21st December 1962, and not fication No. 4-CA(1)/15/63-64, dated the 26t February 1964, it is hereby notified in pursuance Regulation 14 of the Chartered Accountants Regul tions, 1949, that in exercise of the powers conferre by Regulation 13 of the said Regulations, th Council of the Institute of Chatered Accountants India has restored to the Register of Members wi effect from the dates mentioned agains their name the names of following members, namely:—

Serial No., Membership No., name and address an date of Restoration

1. 3108, Shri Bhairab Das Chakraborty, A.C.A 6 Falgun Das Lane, Calcutta-12 16th Apr 1964.
2. 3976, Shri Rajendra Kumar Gupta, A.C.A 38 New Road, Flat 4, Alipore, Calcutta-27 25th April 1964.
3. 4795, Shri Subhas Hari Talavlikar, A.C.A. Crown Mansion "B", 1st Floor, Forjet Street, Cross Lane, Bombay-26—21st Apr 1964.

C. BALAKRISHNAN, Secertar

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-1, the 19th May 1964

NOTIFICATION

No. 8-CA(1)/3/64-65.—In pursuance of clause (3 of Regulation 10 of the Chartered Accountant Regulations, 1949, it is hereby notified that th Certificates of Practice issued to the followin members shall stand cancelled during the perio shown against their names, namely:—

Serial No., Membership No., name and address an period during which the Certificate shall stan cancelled.

1. 922, Shri Parmeshwar Dayal, Mathur, F.C.A. "Jagannath Building", (Behind State Bank o India), Chandni Chowk, Delhi-6—8th Ma 1964 to 30th June 1965.
2. 4304, Shri Ramesh Chandra Saha, A.C.A. 11/4 Kali Charan Ghosh Road, Calcutta-50 7th May 1964 to 30th June 1964.

C. BALAKRISHNAN, Secretar

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 5] THURSDAY, AUGUST 27, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 10th August 1964

NOTIFICATION

No. 6/89/64-(ii)-F.I. The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (16 of 1939), is hereby published, as required by the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft rules will be taken into consideration by the Central Government on or after 1st September 1964.

Any objection or suggestion which may be received from any person with respect to the draft rules before the said date will be considered by the Central Government.

Draft Rules

1. These rules may be called the Registration of Foreigners (Amendment) Rules, 1964.

2. In the Registration of Foreigners Rules, 1939,—

(i) in rule 5, in sub-rule (I) for the words "Every foreigners entering India" the words "Every foreigner entering or present in, India shall, if he has not already made a report under this rule," shall be substituted.

(ii) in rule 6,—

(a) in sub-rule (I), after clause (b), the following shall be inserted, namely:—

"(c) in the case of any other foreigner present in India, who becomes subject to registration, to the Registration Officer having jurisdiction in the place where the said foreigner is present at the time of the presentation of such report."

(b) in sub-rule (2), after clause (b), the following shall be inserted, namely:—

"(c) in the case of a foreigner referred to in clause (c) of sub-rule (I), within thirty days or such other period as the Registration Officer may specify in this behalf."

FATEH SINGH,
Jt. Secy. to the Govt. of India.

New Delhi, the 30th July 1964

ORDER

No. 33/11/64-Poll-II.—Whereas in the opinion of the Central Government the issue No. 4(93), 1964, of the monthly periodical entitled "Democratic People's Republic of Korea" edited by Pictorial "Democratic People's Republic of Korea" Section, published by Foreign Languages Publishing House, and printed in the Democratic People's Republic of Korea, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said periodical or any extract therefrom or of any translation thereof, and declares the said periodical and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said periodical to deliver the same to the local police authorities.

G. S. KAPOOR,
Under Secy. to the Govt. of India.

OFFICE OF THE COMMISSIONER OF TAXES, ASSAM

NOTIFICATION.

Shillong, the 4th May 1964.

No. CST-3661/1691. - In pursuance of the provisions of sub rule (9) of rules 8 of the Central Sales Tax (Accounts and Proced Rule, 1957, read with sub-section (3) of section 13 of the Central Sales Tax Act, 1956, it is notified for general information that the follo declaration forms which are reported to have been surrendered or lost by the dealers are declared to be invalid and obsolete for purpose of sub section (4) of section 8 of Central Tax Act, 1956.

Serial No. of C. S. T. declaration form declared invalid.	Name and address of the purchasing dealer by whom the forms are issued.	Name and address of the selling dealer to whom the forms are issued.	Date from which the forms declared invalid.	Remark.
B.212396 to B.212400 ..	Messrs. Mongol Mia, North Lakhimpur.		1-1-64	Surrendered to closure the busines
B/O.010278 .. .	Messrs. Senairam Doongar mall (Agency) Private Ltd. Tinsukia.	Messrs. Saling Bhagat Dwarikaran, Chitbaragaon.	2-12-63	Lost in trans

R. Z. AHMED,
Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

HADRA 19] THURSDAY, SEPTEMBER 10, 1964 [SAKA 1886

ART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

OFFICE OF THE ADDITIONAL COMMISSIONER OF SALES TAX, UTTAR PRADESH

NOTICE

Dated the 23rd March 1964.

In pursuance of the provisions of sub-rule (9) of rule 8 of the Uttar Pradesh Central Sales Tax Rules, 1957, it is notified for general information that the following declaration forms (in forms "C" of the Central Sales Tax (Registration and Turnover Rules, 1957), are reported to have been lost, destroyed or stolen from the custody of the dealers to whom they were issued and are invalid for the purposes of sub-section (4) of section 8 of the Central Sales Tax Act, 1956.

Serial No. of the form.	Name and address of the dealer to whom issued.	Whether lost, destroyed, stolen or cancelled.
1	2	3
Loss and cancellation of "C" Forms in U.P.		
2 389823	.. Messrs. Narain Das Mukandi Lal, Chandpur. BJ/246 ..	Lost.
2 386328	.. Messrs. Ashok Brother, Cement dealers, Bijnor. BJ/994	Lost in transit.
/2 386547	.. Messrs. Bisheshwar Nath Madhusudan, Bijnor. BJ/71	Ditto.
/547601 to M/547625 ..	.. Messrs. Ram Singh Harbans Lal, Cloth dealer, Nehru Market, Saharanpur.	Cancelled.
/335098 and M/335099 ..	.. Messrs. Khunno Lal Roopchand Sadh, Timber Merchant, Sahebganj, Farrukhabad.	Lost in transit.
3 430937	.. Messrs. Benarsi Das Dunni Chand, Subhash Marg, Lucknow.	Ditto.
/2 531976 to M/2 532000	.. Reported by the Sales Tax Officer, Nainital to have destroyed by white ants hence cancelled.	
/2 388541 to M/2 388550	.. Messrs. Moolchand Jagdish Pd., Cement dealers, Dhampur. (Bijnor) BJ/78.	Lost.
/0 551338	.. Messrs. Almora Wool Stores, Almora. AM/202 ..	Lost.
/1 929072 to M/1 929086	.. Messrs. Mercury Diesels, Industrial Estate, Nunhai, Agra.	Ditto.
/2 195889, M/2 195890 ..	.. Messrs. Chandra Kumar Deo Kumar, Jalesar, District Etah.	Lost in transit.
/1 924083	.. Messrs. Ram Lal Bhikam Chand, Hingu-ki-mandi, Agra	Lost.

Serial No. of the form.	Name and address of the dealer to whom issued.	Whether lost, destroyed, stolen or cancelled.
1	2	3
M/0 191630 and M/0 191644 ..	Messrs. Rekh Das Potdar, Kirana Mrechant, Saidpur, Ghazipur.	Lost in transit.
M/2 884759, M/2 728638 and M/2 228633	Messrs. Midland Cycle Co., Meston Road, Kanpur. KR/3222.	Ditto.
M/0 196376	Messrs. Raghubir Pd. Develia, Brasswares Rampura, Dist. Jalaun. OR/199.	Ditto.
M/121201 to M/121225	Messrs. Om Prakash Ratan Prakash, General Merchant, Ansari Road, Balandshahr. BR/30.	Lost.
M/585086	Messrs. Ganga Sahai Shanker Lal Pansari, Gulaothi, Bulandshahr. BR/755.	Ditto.
M/0 141203 and M/0 141212 ..	Babu Ram Vinod Kumar, Burma Shell Agent, Seohara, (Bijnor) BJ/137.	Lost in transit.
M/0 57277 to M/0 572300	Messrs. Sohan Lal and Sons, Shoe dealres, Nayaganj, Hathras. HT/556 (Central).	Lost.
M/540351 to M/540375	Messrs. Nand Kishore Yash Pal Singh, 36. Punjabi Market, Saharanpur. SR/949.	Dealer not traceable for hence cancelled.
M/515801 to M/515925	Messrs. Shiv Kumar Kewal Krishan Patel Market, Saharanpur. SR/196.	Ditto.
M/515001 to M/515025 and M/541201 to M/541250 along with Central R. C. No. SR/588.	Messrs. Raj Kishan Hakim Rai, Nehru Market, Saharanpur. SR/588.	Lost.
M/106389	Messrs. Debi Pd. Ballabh Dass, Lakhimpur-Kheri. KH/156.	Ditto.
M/2 167113	Messrs. Shri Ram Ved Prakash, Lakhimpur Kheri. KH/VIII.	Ditto.
M/2 164994	Messrs. Kudesia and Sons, Lakhimpur Kheri. KH/178	Ditto.
M/3 541658 to M/3 541660 ..	Messrs. National Trading Co., 38/1, Hauz Katra, Varanasi VN/676 (Central).	Lost in transit.
M/3 355263	Messrs. Bechan Ram Ram Chandra, Naya Chowk, Varanasi. VN/159 (Central).	Ditto.
M/2 584576	Messrs. Akhil Bharat Sarva Seva Singh Prakashan, Rajghat, Varanasi. VN/2269 (Central).	Lost.
M/920422 to M/920425	Messrs. Dwarka Nath Arora, Cloth dealers, Pasratha Bazar, Hathras.	Burnt hence cancelled.
M/544430 and M/729490	Messrs. Hans Pustak Bhandar, Court Road, Saharanpur. SR/646.	Lost.
M/2 207104, M/2 207105 and M/2 207107	Messrs. Rao Mal Parasadi Lal, General Merchants, Almora (U.P. AM/16-Central.	Lost in transit.
M/3 190982 to M/3 190990 ..	Messrs. Plywood Corporation, Bansmandi, Allahabad. A.D./1281.	Lost.
M/2 458263, M/2 458264 and M/2 458266	Messrs. Ram Narain Jagdish Saran, Kirana dealers, Safdarganj, Rampur. RR/18.	Lost in transit.
M/513002 to M/513025	Messrs. Ragubir Singh Sumerchand, Gangoh, Saharanpur. SR/976.	Lost.
M/2 658999 to M/2 659000 M/2 840001 to M/2 840010 M/2 840501 to M/2 840513 M/2 840536 to M/2 840550 M/2 840551 to M/2 840575 M/2 840611 to M/2 840625 M/2 840626, M/2 840630 .. M/2 840724 to M/2 840736 M/2 840751 to M/2 840759 M/2 840767 to M/2 840775 M/2 840776 to M/2 840800 M/2 840801 to M/2 840809 M/2 840829 to M/2 840858	Reported by the Sales Tax Officer-I, Lucknow to have been soiled and eaten by white ants.	

Serial No. of the form.	Name and address of the dealer to whom issued.	Whether lost, destroyed, stolen or cancelled.
1	2	3
M/2 207707	Messrs. Thapa Nursing Home and Chemist, Almora (U.P.). AM/182 (Central).	Lost.
M/2 029083 and M/2 029084 .	Messrs. Amir Husain, Lime Merchant, Chaugalia, Fatehpur. FP/53 (Central).	Lost in transit.
M/0 124799	Messrs. Fine Saree House, Sadhwara, Farrukhabad ..	Lost.
M/2 798634 to M/2 798644 ..	Messrs. Raghunath Pd. Bishwanath Pd., Chowk, Ballia	Ditto.
M/2 848139	Messrs. Chawla Watch Co., Haing-ki-mandi, Agra. AG/555(C).	Lost in transit.
M/1 838246	Messrs. Kapoor Electric Mart, Amrohagate, Moradabad	Ditto.
M/620484, M/620490, M/620492, M/620493, M/620494, M/620495, M/726571 and M/726572.	Messrs. Eastern U. P. Traders, Gorakhpur. GK/287 ..	Ditto.
M/1 924748	Messrs. Cheap Material Store, Hingi-ki-mandi, Agra ..	Ditto.
M/3 206461, 206472	Messrs. Agrawal Stationers, 6, Sardar Patel Marg, Allahabad. AD/61.	Ditto.
M/3 206941, 206942, 206943, 206944 and 206945.	Messrs. Purshottam Dass Agarwal, 85 Johnstnganj, Allahabad. AD/62.	Ditto.
M/1 722226	Messrs. United Stores, Barhalganj, Gorakhpur. GK/710	Ditto.
M/2 389291	Messrs. Bodhraj Ghai & Sons, Najibabad, Bijnor ..	Lost.

V. D. VYAS,
Addl. Commissioner, Sales Tax.

DEPARTMENT OF COMMERCE AND INDUSTRIES

Industries

List of licences issued under the Industries (Development and Regulations) Act, 1951 during the period from 10th May 1964 to 16th May 1964.

Name and full address of the undertaking (and location)	Articles of manufacture and capacity (type of licence i.e. N.U./S.E./N.A./C.O.B./Shifting)	Licence No. and date
1. Diamond Products Ltd., 4 Chiree Row, Cal.-1 (Calcutta, West Bengal).	Waterproof Papers, waxed papers, prefabricated lutumanised rolls, flexible skins for trench revetment aluminium blankets stabiliser pads. 1,000 tonnes per annum.	L/24(4)/17 S.E./64-LI. (III), 13-5-64.
2. Hindusthan Lever Ltd., Hindusthan Lever House, Backbay Reclamation, Bombay-1 (Calcutta, West Bengal).	Glycerine 3,000 tonnes per annum (S.E.).	L/39(2)/1/64-LI(I), 30-4-64.

Statement showing the changes in the names of owner/undertaking effected during the period from 10th May 1964 to 16th May 1964.

Licence No. and date	Name of the original owner/undertaking	Name of the new owner/undertaking
Nil	Nil	Nil

Statement showing the licences revoked/surrendered during the period 10th May 1964 to 16th May 1964

Licence No. and date	Name of the party	Articles of manufacture
Nil	Nil	Nil

MINISTRY OF FINANCE

(Department of Revenue and Company Law)

New Delhi, the 7th July 1964

NOTIFICATION

(Income-tax Establishments)

No. 137.—The President has been pleased to appoint Shri K. D. Banerji, Assistant Commissioner of Income-tax, to officiate as Commissioner of Income-tax, Grade II, with effect from the forenoon of 24th June 1964 and until further orders. He has taken over charge as Commissioner of Income-tax, West Bengal-III, Calcutta, with effect from the same date, relieving Shri R. N. Limaye, Commissioner of Income-tax, West Bengal-II, Calcutta, of the additional charge.

S. P. PANDE, Dy. Secy.

MINISTRY OF STEEL, MINES AND HEAVY ENGINEERING

Department of Mines and Metals

New Delhi, the 1st June 1964.

NOTIFICATION

S.O.—Whereas it appears to the Central Government that coal is likely to be obtained from the lands mentioned in the schedule hereto annexed;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government hereby gives notice of its intention to prospect for coal therein.

The plan of the area covered by this notificatio can be inspected at the Office of the National Coa Development Corporation Ltd. (Revenue Section) Darbhanga House, Ranchi, or at the Office of th Collector, Burdwan (West Bengal), or at the Offic of the Coal Controller, 1 Council House Stree Calcutta.

All persons interested in the lands mentioned i the said schedule shall deliver all maps, charts an other documents referred to in sub-section (7) c section 13 of the said Act to the Revenue Officer c the National Coal Development Corporation Ltd Darbhanga House, Ranchi, within 90 days from th date of publication of this notification.

Schedule

KULTI BLOCK

(Raniganj Coalfield)

Drg. No. Rev 34/64, dated 30th April 196 (showing land notified for prospecting

Sl. No.	Village	Police station	Village No.	District	Area	Remarks
1.	Shipur	Kulti	25	Burdwan		Full
2.	Kuldi	Do.	26	Do.		Full
3.	Namagarara	Do.	27	Do.		Full
4.	Gangutia	Do.	28	Do.		Full
5.	Boldi	Do.	33	Do.		Full
6.	Narayanekak	Do.	34	Do.		Full
7.	Hatinal	Do.	35	Do.		Full
8.	Parra	Do	36	Do.		Full
9.	Jasaidi	Do.	37	Do.		Full

Total area 2636980 acres (approx) or 1067.90 Hectares (approx)

Boundary Description

1-2 Line passes along the part eastern bank of Barakar river which is also common with part western boundary of Hatinal village and Boldi village.

2-3 Line passes along the northern boundary of village Boldi, part northern boundary of village Parra, northern boundary of Jasaidi and western boundary of village Gangutia.

3-4 Line passes along the northern boundary of village Gangutia, part northern and eastern boundary of village Kuldi and northern boundary of village Shipur.

4-5 Line passes along the eastern boundary of village Shipur and part eastern boundary of village Gangutia.

5-6 Line passes along the southern boundary of village Gangutia and Jasaidi.

6-7 Line passes along the part eastern boundary of village Parra and part eastern boundary of village Hatinal.

7-8 Line passes through village Hatinal and meeting point 1 which is the junction point of river Damodar and Barakar.

No. C2-24(1)/64.

A. NABAR, Under Secy.

MINISTRY OF STEEL AND MINES

Department of Mines and Metals

NOTIFICATION

New Delhi, the 17th June 1964

S.O. 2181.—In exercise of the powers conferred by clauses 12A, 12B, 12C and 12E of the Colliery Control Order, 1945, as continued in force by section 16 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby authorises that any person may acquire or purchase or agree to acquire or purchase and any person may dispose of or agree to dispose of or divert or transfer, without any order of allotment or written authority the following classes and grades of coal, namely:—

(i) soft coke;

(ii) non-coking coals of Grade II and Grade III produced in all coalfields;

(iii) ungraded coal produced in Singareni Coalfields:

Provided that such coal is consumed within India:

Provided further that nothing contained in this notification shall apply to such coal produced in Assam.

[No. 11/3/64-CI.]

CHHEDI LAL, Jt. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 2] THURSDAY, SEPTEMBER 24, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF FINANCE

Department of Revenue and Company Law

New Delhi, the 16th July, 1964

NOTIFICATIONS

(INCOME-TAX ESTABLISHMENTS.)

No. 148.—The President has been pleased to appoint Shri H. K. Sondhi, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of 19th June 1964, and until further orders. He has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range-XVI, Calcutta, with effect from the same date, relieving Shri N. C. Roy, Inspecting Assistant Commissioner of Income-tax, Range XV, Calcutta, of the additional charge.

No. 149.—The President has been pleased to appoint Shri A. V. Raman, Income-tax Officer, Class I, to officiate as Assistant Commissioner of Income-tax with effect from the forenoon of 25th May 1964, and until further orders. He has taken over charge as Appellate Assistant Commissioner of Income-tax, E-Range, Calcutta, with effect from the same date vice Shri G. B. Seth.

No. 150.—On transfer, Shri A. Bakshi, formerly Appellate Assistant Commissioner of Income-tax, A-Range, Calcutta, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range-III, Calcutta, with effect from the forenoon of 1st June 1964, relieving Shri S. Bhattacharyya, Inspecting Assistant Commissioner of Income-tax, Range-II, Calcutta, of the additional charge.

No. 151.—On transfer and after expiry of leave, Shri R. S. Mani, formerly Appellate Assistant Commissioner of Income-tax, H-Range, Calcutta, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range XIII, Calcutta, with effect from the afternoon of 19th June 1964, vice Shri A. A. Kazi transferred.

No. 152.—On transfer, Shri J. S. Anand, formerly Appellate Assistant Commissioner of Income-tax, O-Range, Calcutta, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range-XI, Calcutta, with effect from the afternoon of 1st June 1964, relieving Shri A. C. Mukherjee, Inspecting Assistant Commissioner of Income-tax, Range-VII, Calcutta, of the additional charge.

No. 153.—On transfer, Shri P. N. Saxena, formerly Appellate Assistant Commissioner of Income-tax, P-Range, Calcutta, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range VIII, Calcutta, with effect from the forenoon of 29th May 1964, relieving Shri A. C. Mukherjee, Inspecting Assistant Commissioner of Income-tax, Range VII, Calcutta, of the additional charge.

No. 154.—On transfer, Shri D. S. Sarma, formerly Appellate Assistant Commissioner of Income-tax, Bombay, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range VI, Calcutta, with effect from the forenoon of 29th May 1964, relieving Shri S. C. Verma, Inspecting Assistant Commissioner of Income-tax, Range IV, Calcutta, of the additional charge.

No. 155.—On transfer, Shri K. V. Rao, formerly Inspecting Assistant Commissioner of Income-tax, Bombay, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range I, Calcutta, with effect from the forenoon of 27th May 1964, relieving Shri B. Bhattacharyya, Inspecting Assistant Commissioner of Income-tax, Range II, Calcutta, of the additional charge.

No. 156.—Shri S. R. Shukla, Appellate Assistant Commissioner of Income-tax, Range R. Calcutta, has taken over charge as Appellate Assistant Commissioner of Income-tax, Q-Range, Calcutta, in addition to his own duties, on the forenoon of 1st July 1964, vice Shri G. R. Raghavan proceeded on leave.

No. 157.—On transfer, Shri A. Balasubramanian, formerly Inspecting Assistant Commissioner of Income-tax, Vijayawada, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Range XVII (newly created), Calcutta, with effect from the forenoon of 1st July 1964.

No. 158.—On transfer, Shri B. V. Mundkur, formerly Inspecting Assistant Commissioner of Income-tax, Estate Duty, Madras, has taken over charge as Inspecting Assistant Commissioner of Income-tax, Estate Duty, Calcutta, with effect from the forenoon of 1st July 1964, relieving Shri S. C. Verma, Inspecting Assistant Commissioner of Income-tax, Range IV, Calcutta, of the additional charge.

M. G. THOMAS, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 23rd January 1964

G.S.R. 142.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government after consultation with the Government of Madras, hereby makes the following rules to amend the Indian Administrative Service (Pay) Rules, 1954, namely:—

1. These rules may be called the Indian Administrative Service (Pay) Amendment Rules, 1964.

2. In Schedule II to the Indian Administrative Service (Pay) Rules, 1954, in the note appended to the para interpretations in the beginning of the Schedule:—

(a) for the word "and" a comma shall be substituted; and

(b) the following words shall be added at the end, namely:—

"and the scale of pay sanctioned for the posts of District Revenue Officers, in the State of Madras."

[No. 1/142/63-AIS(II).]

MAHESHWAR PRASAD, Dy. Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 13th April 1964

G.S.R. 650.—In pursuance of rule 10-A, of the Indian Administrative Service (Pay) Rules, 1954, the Central Government, in consultation with the State Governments concerned, hereby makes the following regulations to amend the Indian Administrative Service (Pay of Special Recruits) Regulations, 1960, namely:—

1. (1)These regulations may be called the Indian Administrative Service (Pay of Special Recruits) Amendment Regulations, 1964.

(2) They shall be deemed to have come into force on the 1st April, 1960.

2. In the Indian Administrative Service (Pay of Special Recruits) Regulations, 1960, for regulation 5-A, the following regulations shall be substituted, namely:—

"5A—*Grant of advance increments.*—The State Government shall sanction the first or the second increment or both, as the case may be, due to a special recruit appointed to the Service under regulation 3(a) of the Indian Administrative Service (Special Recruitment) Regulations, 1956, as soon as he passes the prescribed departmental examination or examinations irrespective of his length of service, after which he shall be entitled to draw pay at the rate corresponding to his position in the time-scale:

Provided that an officer whose initial pay has been fixed at the first incremental stage in the junior time-scale of the Indian Administrative Service shall be entitled to one advance increment, and an officer whose initial pay has been fixed beyond the first incremental stage aforesaid shall not be entitled to any advance increment, on passing the prescribed departmental examination or examinations.

Provided further that an officer who was in receipt of pay of Rs. 450 (2nd stage) on the 1st April, 1960, in the junior scale of pay applicable to him immediately before the said date and whose pay on that date is refixed at Rs. 540 shall be entitled, if he has passed the prescribed departmental examination or examinations on or after that date, to have an advance increment raising his pay to Rs. 580, from the date he has passed the prescribed departmental examination or examinations.

Explanation.— For the purpose of this regulation, the term 'increment' denotes actual increase in pay and not the actual stage on the time-scale.".

[No. 1/49/63-AIS(II).]

M. PRASAD, Dy. Secy.

MINISTRY OF IRRIGATION AND POWER

New Delhi, the 24th July 1964

RESOLUTION

No. 1|14|62-FBP.—In the Ministry of Irrigation and Power Resolution No. 1|14|62-FBP., dated the 27th August 1962, as amended by Resolution No. 1|14|62-FBP., dated the 27th August 1962, regarding the setting up of the Co-ordination Committee for the Farakka Barrage Project, the following may be inserted after serial No. 17 in paragraph 2:—

"18. Shri Ajoy Kumar Mukherjee, M.L.A.—Member.

19. Shri Md. Giasuddin, M.L.A.—Member."

Existing S. No. 18 in paragraph 2 may be renumbered as "20".

P. R. AHUJA, Jt. Secy.

No. 4899|8E(1).—6th August 1964.—Shri Apurba Kumar Chatterjee, temporary Assistant Engineer, is transferred in the interest of public service from the Design Division, Construction Board under the Planning Circle and posted to Barrackpur Subdivision of the Calcutta Division No. III under Relief Circle with effect from the date of his joining and until further orders vice Shri Kumares Chandra Sinha, Assistant Engineer, transferred.

His headquarters will be in Calcutta.

P. R. AHUJA, Jt. Secy.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

SVINA 9] THURSDAY, OCTOBER 1, 1964 [SAKA 1886

ART IA.—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election otifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished

ELECTION COMMISSION, INDIA

New Delhi, the 15th September 1964

NOTIFICATION

82|19|60.—In pursuance of section 111 of the presentation of the People Act, 1951, the Election mmission hereby publishes the Report, dated the st August 1964, of the Election Tribunal, Calcutta, der the said section in Election Petition No. 19 of 60.

ELECTION TRIBUNAL, CALCUTTA

Shri Hare Krishna Konar, Petitioner,

versus

Abdulla Rasul and 10 others, Respondents.

Order No. 29, dated 31st August 1964

cord put up for the final disposal of the Election Petition. Excepting Respondent No. 9 none of the parties appear either in person or through their lawyers. Respondent No. 9 appears through his lawyer, Shri Narendra Nath Sen, who files power.

Heard the Learned Lawyer and perused the record. y Order, dated 3rd August 1964, allowing the plication for withdrawal of the Election Petition pears to have been duly published in the "Calcutta zette", Part I(A), dated the 13th August 1964, at ge 106 as required under section 110(3)(b) of the presentation of the People Act, 1951. None has peared for substitution as Petitioner under clause of sub-section 3 of the said section in place of the rty withdrawing. The Election Petition is therefore finally disposed of as withdrawn. The fact be reported to the Election Commission along with two attested copies of each of my orders, dated 3rd August 1964, and 31st August 1964, and copies of the notifications issued by the Tribunal under sections 109(2) and 110(3)(b) of the Representation of the People Act, 1951, and published in the "Calcutta Gazette", Part I(A), dated 23rd July 1964, at pages 100 and 106 respectively.

The record be despatched to the Chief Judge, Calcutta, Small Cause Court, for preservation as required under section 103 of the Representation of the People Act, 1951.

A. K. SEN, Member,
Election Tribunal, Calcutta.

By order,
V. RAGHAVAN, Under Secy

MINISTRY OF HOME AFFAIRS

New Delhi, the 15th July 1964

G.S.R. 1067.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the All India Services (Provident Fund) Rules, 1955, namely:—

1. These Rules may be called the All India Services (Provident Fund) Second Amendment Rules, 1964.

2. In the All India Services (Provident Fund) Rules, 1955--

(1) In rule 12, for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) Subject to the conditions specified in rules 13, 14A, 14B, 15 and 16, Government may, at any time after the completion of twenty years of service (including broken periods of service if any) of a subscriber or within ten years before the date of his retirement on superannuation, whichever is earlier, sanction withdrawal by him from the amount standing to his credit in the Fund for one or more of the following purposes, namely:—

(a) building or acquiring suitable house for his residence including the cost of the site or repaying any outstanding amount on account of loan expressly taken from any source for this purpose, or reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund;

(b) meeting the cost of higher education, including, wherever necessary, the travelling expenses, of any child of the subscriber actually dependent upon him in the following cases, namely:—

(i) for education outside India for an academic, technical, professional or vocational course beyond the high school stage, and

(ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage, provided that the course of study is for not less than three years;

(c) meeting the expenditure in connection with the marriage of the subscriber's daughters or any other female relation dependent upon him or both;

(d) meeting the expenditure in connection with the marriage of the subscriber's sons."

(2) In rule 13, after sub-rule (1), the following provisos shall be added, namely:—

"Provided that the sanctioning authority may sanction the withdrawal of an amount in excess of the limit set out in clause (a) up to three fourths of the balance at the credit of the subscriber in the Fund having due regard to his status and the amount to his credit in the Fund.

Provided further that in the case of a subscriber who has availed himself of an advance under the scheme of the Ministry of Works and Housing for the grant of advances for house building purposes, or has been allowed any assistance in this regard from any other Government source, the sum withdrawn under this sub-rule together with the amount of advance taken under the aforesaid scheme or the assistance taken from any other Government source shall not exceed Rs. 75,000 or five years' pay whichever is less."

[No. 5/3/64-AIS(II)-A.]

G.S.R. 1068.—In exercise of the powers conferred by sub-section (1) of section (3) of the All India Services Act, 1951 (61 of 1951), in so far as it applies to the members of the Indian Administrative Service who before being such members, were members of the Indian Civil Service, the Central Government after consultation with the Governments of the States concerned, hereby makes the following amendments in the Indian Civil Service Provident Fund Rules, namely:—

1. These Rules may be called the Indian Civil Service Provident Fund Second Amendment Rules, 1964.

2. In the Indian Civil Service Provident Fund Rules—

(1) For sub-rule (1) of rule 7-A, the following shall be substituted, namely:—

"(1) Subject to the conditions specified in rules 7-B, 7-C, 7-C1, 7-C2, 7-D and 7-E, Government may at any time after the completion of twenty years service (including broken periods of service if any) of a subscriber or within ten years before the date of his retirement on superannuation, whichever is earlier, sanction withdrawal by him from the amount standing to his credit in the Fund for one or more of the following purposes namely:—

(a) building or acquiring a suitable house for his residence including the cost of the site or repaying any outstanding amount on account of loan expressly taken from any source for this purpose or reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund;

(b) meeting the cost of higher education, including, wherever necessary, travelling expenses of any child of the subscriber actually dependent upon him in the following cases namely:—

(i) for education outside India for an academic, technical, professional or vocational course beyond the high school stage, and

(ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage; provided that the course of study is for not less than three years.

(c) meeting the expenditure in connection with the marriage of the subscriber's daughters or any other female relation dependent upon him or both;

(d) meeting the expenditure in connection with the marriage of the subscriber's sons."

(2) to sub-rule (1) of rule 7-B, the following provisos shall be added, namely:—

"Provided that the sanctioning authority may sanction the withdrawal of an amount in excess of the limit set out in clause (a) up to three fourths of the balance at the credit of the subscriber in the Fund having due regard to his status and the amount to his credit in the Fund.

Provided further that in the case of a subscriber who has availed himself of an advance under the scheme of the Ministry of Works and Housing for the grant of advances for house building purposes, or has been allowed any assistance in this regard from any other Government source, the sum withdrawn under this sub-rule together with the amount of advance taken under the aforesaid scheme or the assistance taken from any other Government source shall not exceed Rs. 75,000 or five years' pay whichever is less."

[No. 5/3/64-AIS(II)-B.]

G.S.R. 1069.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), in so far as it applies to the members of the Indian Administrative Service, who, before being such members, were members of the Indian Civil Service, the Central Government, after consultation with the Governments of the States concerned hereby makes the following amendments in the Indian Civil Service (Non-European Members) Provident Fund Rules, 1943, namely:—

1. These Rules may be called the Indian Civil Service (Non-European Members) Provident Fund Second Amendment Rules, 1964.

2. In the Indian Civil Service (Non-European Members) Provident Fund Rules, 1943,—

(1) In rule 6-A, for sub-rule (1), the following rule shall be substituted, namely:—

"(1) Subject to the conditions specified in rules 6-B, 6-C, 6-C1, 6-C2, 6-D and 6-E, Government may, at any time after the completion of twenty years of service (including broken periods of service if any) of a subscriber or within ten years before the date of his retirement on superannuation, whichever is earlier, sanction withdrawal by him from the amount standing to his credit in the Fund for one or more of the following purposes, namely:—

(a) building or acquiring a suitable house for his residence including the cost of the site or repaying any outstanding amount on account of loan expressly taken from any source for this purpose, or for reconstructing, or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund.

(b) meeting the cost of higher education, including wherever necessary, travelling expenses, of any child of the subscriber actually dependent upon him in the following cases, namely:—

(i) for education outside India for an academic, technical, professional or vocational course beyond the high school stage, and

(ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage; provided that the course of study is for not less than three years;

(c) meeting the expenditure in connection with the marriage of the subscriber's daughters or any other female relation dependent upon him or both;

(d) meeting the expenditure in connection with the marriage of the subscriber's sons."

(2) to sub-rule (1) of rule 6-B, the following provisos shall be added, namely:—

"Provided that the sanctioning authority may sanction the withdrawal of an amount in excess of the limit set out in clause (a) up to three fourths of the balance at the credit of the subscriber in the Fund having due regard to his status and the amount to his credit in the Fund.

Provided further that a subscriber who has availed himself of an advance under the scheme of the Ministry of Works and Housing for the grant of advances for house building purposes, or has been allowed any assistance in this regard from any other Government source, the sum withdrawn under this sub-rule together with the amount of advance taken under the aforesaid scheme or the assistance taken from any other Government source shall not exceed Rs. 75,000 or five years' pay whichever is less.

[No. 5/3/64-AIS(II)-C.]

G.S.R. 1070.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951, (61 of 1951) in so far as it applies to the members of the Indian Police Service, who before becoming such members, were members of the Indian Police, the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments to the Secretary of State's Services (General Provident Fund) Rules, 1943, namely:—

1. These Rules may be called the Secretary of State's Services (General Provident Fund) Second Amendment Rules, 1964.

2. In the Secretary of State's Services (General Provident Fund) Rules, 1943,—

(1) In rule 9-A, for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) Subject to the conditions specified in rules 9-B, 9-C, 9-C1, 9-C2, 9-D and 9-E, Government may, at any time after the completion of twenty years of service (including broken periods of service if any) of a subscriber or within ten years before the date of his retirement for superannuation whichever is earlier, sanction withdrawal by him from the amount standing to his credit in the Fund for one or more of the following purposes, namely:

(a) building or acquiring a suitable house for his residence including the cost of the site or repaving any outstanding amount on account of loan expressly taken from any source for this purpose, or for reconstructing or making additions or alterations to, a house already owned or acquired by a subscriber without any withdrawal from the Fund;

(b) meeting the cost of higher education, including wherever necessary travelling expenses,

of any child of the subscriber actually dependent upon him in the following cases, namely:—

(i) for education outside India for an academic, technical, professional or vocational course beyond the high school stage, and

(ii) for any medical, engineering or other technical or specialised course in India beyond the High School stage; provided that the course of study is for not less than three years.

(c) meeting the expenditure in connection with the marriage of the subscriber's daughters or any other female relation dependent upon him or both;

(d) meeting the expenditure in connection with the marriage of the subscriber's sons."

(2) to sub-rule (1) of rule 9-B, the following provisos shall be added, namely:—

"Provided that the sanctioning authority may sanction the withdrawal of an amount in excess of the limit set out in clause (a) up to three fourths of the balance at the credit of the subscriber in the Fund having due regard to his status and the amount to his credit in the Fund.

Provided further that in the case of subscriber who has availed himself of an advance under the scheme of the Minstry of Works and Housing for the grant of advances for house building purposes, or has been allowed any assistance in this regard from any other Government source, the sum withdrawn under this sub-rule together with the amount of advance taken under the aforesaid scheme or the assistance taken from any other Government source shall not exceed Rs. 75,000 or five years' pay whichever is less.".

[No. 5/3/64-AIS(II)-D.]

K. S. N. MURTRY, Dy. Secy.

gistered No. C207

The Calcutta Gazette

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SVINA 16] THURSDAY, OCTOBER 8 1964 [SAKA 1886

ART IA—Orders and Notifications of the Government of India Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

ST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951, DURING THE WEEK ENDING 4TH JULY, 1964.

Name and full address of the Undertaking (and location).	Articles of manufacture and capacity (type of licence i.e. NU/SE/NA/C/O.B/Shifting.	Licence No. and date
Schd. Ind. No. IA(7) Other products of Iron and Steel.		
nd Galvanizing & Engineering Co. Private Ltd., 06, Garden Reach Road, Calcutta-23. (West Bengal).	(1) Transmission—6,000 tons per annum (2) Other 2,000 tons per annum. (3) Hamilton Poles 8,000 tons per annum. (After substantial expansion) (S.E.).	.. L/IA(7)(79)/64-EI, dated 19th June 1964.
Schd. Ind. No. 11 Earth-Moving Machinery		
sop & Company Ltd., P. O. Box No. 108, 53 Netaji Subhas Road, Calcutta-1. (Calcutta, West Bengal).	Diesel Driven 400 Nos. Rollers 8-10 per annum tons capacity (SE)	L/11(2)/64 AEI, dated 25th June 1964.

Statement showing the changes effected in the names of owners/undertakings during the week ending the 4th July, 1964.

NIL.

Statement showing the licences revoked/surrendered during the week ending 4th July, 1964.

NIL.

List of licences issued under the Industries (Development and Regulation) Act, 1951, During the week ending 20th June, 1964.

me and full address of the Undertaking and location.	Articles of manufacture and capacity (type of licence i.e. N.U./S.E./N.A./C.O.B. Shifting.	Licence No. and date.
83hd. Ind. No. 2/(1)—Coal, Lignite, Coke and their Derivatives.		
Messrs. Dutta's Kajora Coal Co. (Pvt.) Ltd., Netaji Subhas Road, Calcutta-1. West Bengal).	Coal—36,000 tonnes per annum. (C.O.B.) ..	L/2(1)/N-258 64, dated 11th June 1964.
Schd. Ind. No. 5(1)- Equipment for generation, transmission and distribution of Electricity including transformers.		
Messrs. Associated Electrical Industries (India) Pvt. Ltd., 56, Janpath, P. O. Box 345, New Delhi. (West Bengal).	Distribution Board—2520 Numbers for M. C. Switchgears per annum. (15 and 30 amp).	L/5(1)(107)/EEI/64, dated 25th May 1964.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951, DURING THE WE ENDING 11TH JULY, 1964.

Name and full address of the Undertaking. (and location).	Articles of manufacture and capacity (type of licence i.e. NU/S.E/N.A/C.O.B./Shifting).	Licence No. and date.
Schd. Ind. No. 1A(3)—Iron and Steel Castings and Forgings.		
1. Abrasives and Castings Ltd., 66/1 Dewangazi Road, Bally, Howrah. (Pagala Dunga District West Bengal).	Steel castings—2,400 tons per annum ..	L/1A(3)/105/64-EI(M). da 29th June 1964.
Schd. Ind. NO. 9—Machine Tools.		
Modern India Construction Co., Ltd., 2 Brabourne Road, Calcutta-1. (West Bengal).	Tool and Cutter Grinding Machines Surface Grinding Machines Cylindrical Grinding Machines, Internal Grinding Machine Planer, Tool and Saw Sharpening Machines — Rupees one crore worth per annum. (N.A.)	L/9/151/MEI/64, dated 2nd J 1964.
Schd. Ind. No. 22– Drugs and Pharmaceuticals		
Standard Pharmaceuticals Ltd., 67 Dr. Suresh Sarkar Road, Calcutta-14. (West Bengal).	ANNUAL CAPACITY (1) Anti-rheumatic tablets 24,00,000 tablets. (2) Corronary Dilator Sedative tablets 24,00,000 tablets. (3) Anti Peptic Ulcer tablets 24,00,000 tablets. (S.E.)	L/22/244/64-Ch. II, dated 2 June 1964.

STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE WEEK ENDING 11TH JULY, 1964.

NIL.

STATEMENT SHOWING THE LICENCES REVOKED DURING THE WEEK ENDING 11TH JULY, 1964.

NIL.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951, DURING THE WE ENDING 25TH JULY, 1964.

Name and full address of the Undertaking (and location).	Articles of manufacture and capacity (type of licence i.e. U.N./S.E/N.A/C.O.B./Shifting.	Licence No. and date.
Schd. Ind. No. LA(2)—Iron and Steel Castings and Forgings.		
Shree Hanuman Cotton Mills Ltd., 46 Strand Road, Calcutta-7. (West Bengal).	Cast Iron Castings—24,500 tons per annum. (N.A.).	L/1A(3)-21/EEI/64, dated 1 July 1964.
Schd. Ind. No. 33(6)—Miscellaneous Ware		
Electric Lamp Manufacturers (India) Pvt. Ltd., 1 Tara Tolla Road, Garden Reach, Calcutta-24. (Calcutta, West Bengal).	Glass Sheels (Machine Blown).—16·82½ million pieces per annum. (S.E.).	L/33(6)/3/64-LI(I). dated 3 June 1964.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951, DURING THE WEEK ENDING 13TH JUNE, 1964.

Schd. Ind. No. 2(1)—Coal, Lignite, Coke and their Derivatives.

		Year.	
1. Messrs. Bharat Mining Corporation Ltd., 9 Old Court House Street, Calcutta. (Babisole Colliery, District Burdwan, West Bengal).	Coal	1964—5,24,000 tonnes. 1965—6,07,548 tonnes. (S.E.).	L/2(1)/N-254/65. dated 6th June 1964.

Schd. Ind. No. 29(2)—Glycerine

18. Messrs. Bengal Immunity Co. Ltd., 153 Dharamtala Street, Calcutta-13. (West Bengal).	Tooth-paste	3,000 Kg. per annum. (N.A.).	..	L/29(2)(2)/64-LI(I). dated 3rd June 1964.

STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE WEEK ENDING 6TH JUNE, 1964.

Licence No. and date :	Name of the original owner/undertaking.	Name of the new owner/ undertaking.
1. L/IA(7)(i)/LEI(B).62. dated 15th February 62 (N.U.). (West Bengal).	Messrs. Khemchand Rajkumar, Calcutta	.. Messrs. Bombay Steel Rolling Mills Ltd., Calcutta.

STATEMENT SHOWING THE LICENCES REVOKED/SURRENDERED DURING THE WEEK ENDING 6TH JUNE, 1964.

Licence No. and date :	Name of the party.	Article of manufacture.
3. L/7(7)/1/61-A.E.Ind.. 28th October 61 (S.E.). (West Bengal).	Messrs. Carter, Pooler & Co., Calcutta.	Private Ltd.. Fork Lift Trucks.

STATEMENT SHOWING THE CHANGES EFFECTED IN THE NAMES OF OWNERS/UNDERTAKINGS DURING THE WEEK ENDING 30TH MAY, 1964.

Name and full address of the Undertaking (and location).	Articles of manufacture and capacity (type of licence i.e. N.U./S.E/N.A./C.O.B./Shifting.	Licence No. and date.

Schd. Ind. No. IA(3)—Iron and Steel Castings and Forgings.

1. Messrs. Raymon Engineering Works Limited, 2, Brabourne Road, Calcutta-1. (West Bengal).	Steel—Capacity Forgings to be fixed later (N.A.)		L. IA(3)(102)/64-EI(M) dated 14th April 1964.
2. Messrs. Sudsons (Private) Ltd., 3 Esplanade East Calcutta-1. (Calcutta, West Bengal).	Steel for gings and drop stampings per annum.	2,424 tons	L IA(3)(104)/64-EI(M), dated 16th May 1964.

Schd. Ind. No. 23(1)—Cotton Textiles

Messrs. Gajraj Panna Lal Ltd.,'68 Nalini Set Road, Calcutta-7. (Calcutta, West Bengal).	Cotton Yarn—3,000 spindles	..	..	L/23(1)/821/64-Tex(B). dated 21st May 1964.
Messrs. Hada Textile Industries, C/o 42, Garden Reach Road, Calcutta-24. (Calcutta, West Bengal).	Cotton yarn—12,500 spindles (S.E.)		..	L/23(1)/823/64-Tex(B). dated 22nd May 1964.

MINISTRY OF HOME AFFAIRS

ORDER

New Delhi, the 21st January 1964

G.S.R. 136. In exercise of the powers conferred by sub rule (1) of rule 52 of the Defence of India Rules, 1962, the Central Government hereby declares the information specified in column 3 of the Schedule hereto annexed as "restricted information" for the purposes of that rule in respect of the undertakings specified in the corresponding entries in column 2 of that Schedule.

Schedule

Sl. No.	Name of undertaking	Restricted information
(1)	(2)	(3)
(1)	Undertakings for the supply of electricity	Following information relating to projects and installations of such undertakings :–
(2)	Undertakings for the supply of water ..	(*i*) Drawings and plans showing the exact location relative to other features of the countryside such as towns, rivers, railway lines and hills ; (*ii*) Photographs giving a panoramic view and showing the profile of any project ; (*iii*) Any information likely to help in the location of vital parts of an installation ; (*iv*) Scale of map relating to any project or installation.
(3)	Assam Oil Company	(*i*) Oil-field-wise production of crude oil and natural gas, quantum of reserves contained in each field/ structure but not including total all-India figures or State wise figures ; (*ii*) Product-wise consumption, production and imports of petroleum products but not including total of all products ; (*iii*) Product pattern of individual refineries but not including refinery capacity of individual refinery ; (*iv*) Design of refineries ; (*v*) Storage capacity of and physical stocks in main port installations, refinery storage installations and major depots having a storage capacity of over 1,000 tons ; (*vi*) Drilling activities in individual oil fields-structures ; (*vii*) Capacity of pipelines ; (*viii*) Design and system of tele-communications ; (*ix*) Any particulars relating to pump stations and repeater stations ; (*x*) Length and route of pipelines.
(4)	Oil India Limited . .	
(5)	Burmah Oil Company (Pipelines) .	
(6)	Oil and Natural Gas Commission ..	
(7)	Indian Refineries Limited ..	
(8)	Cochin Refineries Limited .. .	
(9)	Burmah shell Refineries . .	
(10)	Caltex Oil Refinery of India Limited .	
(11)	Esso Refinery	
(12)	Burmah shell Oil Storage and Distributing Company.	
(13)	Caltex (India) Limited . .	
(14)	Esso Standard Eastern	
(15)	Indian Oil Company	
(16)	Burmah Oil Company (India Trading) ..	
(17)	Indo-Burmah Petroleum . ..	
(18)	Hindustan Organisers Limited	
(19)	Western India Oil Distributing Company ..	
(20)	Hindustan Aircraft Limited, Bangalore ..	Any particulars regarding actual production, capacity and future programme.
(21)	Bharat Electronics Limited, Bangalore ..	
(22)	Garden Reach Workshops Limited, Calcutta	
(23)	Mazagon Docks Limited, Bombay ..	
(24)	Aeronautics India Limited, New Delhi ..	

[No. F. 4/5/63-Poll (Spl.)]

HARI SHARMA, Addl. Secy.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

VINA 23] THURSDAY, OCTOBER 15, 1964 [SAKA 1886

RT IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

ELECTION COMMISSION, INDIA

New Delhi-1, the 1st September 1964

NOTIFICATION

lo. 82/71/62.—In pursuance of sub-section (6) section 116A of the Representation of the People , 1951 (43 of 1951), the Election Commission eby publishes the decision of the High Court of cutta given on the 31st July 1964, on an appeal n the Order, dated the 11th September 1962, of Election Tribunal, Berhampore (Murshidabad).

IN THE HIGH COURT AT CALCUTTA

CIVIL APPELLATE JURISDICTION

The 31st July 1964

Present:

The Hon'ble Paresh Nath Mookerjee

and

The Hon'ble Durga Das Basu,

Two of the Judges of this Court.

Appeal from Original Decree No. 613 of 1962 (Election)

peal against the decree of Shri R. Bhattacharyya, District Judge and Member of the Election Tribunal of Zillah Murshidabad at Berhampore, in Election Petition No. 71 of 1962 (Other Suit No. 9 of 1962), dated the 11th of September 1962.

Sudhir Kumar Mondal, Petitioner, Appellant

versus

bhoy Pada Saha, Opposite Party, Respondent.

For Appellant: Mr. D. Das, Mr. Biraj Mohon Roy.

For Respondent: Mr. Pankoj Coomar Ghose,

P. N. Mookerjee, J.:

In this election appeal, two questions call for decision. The first relates to the construction of the Constitution (Scheduled Castes) Order, 1960, Part XIII-(2)—Item No. 40, as amended in 1956, and the second of section 101(a) of the Representation of the People Act, 1951. The controversy is acute as to whether the contesting respondent, who got himself declared elected to the reserved seat for the Scheduled Castes in the Khargram Legislative Assembly Constituency of West Bengal in the last General Election, held in February 1962, belonged to the Scheduled Caste, so as to be eligible for the said reserved seat. The controversy is also keen on the appellant's claim to be forthwith declared elected to the reserve seat in case the respondent's election aforesaid is declared void.

To resolve the above controversies, I proceed first to set out the relevant constitutional and statutory provisions, namely, the above amended Item 40 of Part XIII-(2) (together with paragraph 2 of which, plainly, it forms a part), of the Constitution (Scheduled Castes) Order, 1950, and Art. 341(1), of the Constitution of India, under which the same was promulgated, and section 101(a) of the Representation of the People Act, 1951. Those provisions run as follows:

(1) **Article 341(1) of the Constitution**

> "341. Scheduled Castes: (1) The President may with respect to any State, or Union Territory, and where it is a State, after consultation with the Governor thereof, by public notification, specify the castes, races or tribes or parts or groups within castes, races or tribes which shall for the purposes of this Constitution be deemed to be Scheduled

Castes in relation to that State or Union territory, as the case may be."

(2) Paragraph 2 of the Constitution (Scheduled Castes) Order, 1950, and the amended Item 40 of Part XIII-(2) of the said Order, referred to above

"2. Subject to the provisions of this Order, the castes, races or tribes or parts of, or groups within, castes or tribes, specified in Parts I to XIII of the Schedule to this Order shall, in relation to the States, to which those parts respectively relate, be deemed to be Scheduled Castes so far as regards members thereof, resident of the locality specified in relation to them in those parts of that Schedule."

* * * * *

"The Schedule

* * * * * *

Part XIII—West Bengal

* * * * * *

2. Throughout the State except in the Purulia district and the territories transferred from the Purnea district of Bihar:

* * * * * *

40. Sunri excluding Saha"

(3) Section 101(a) of the Representation of the People Act, 1951

"101. Grounds for which a candidate other than the returned candidate may be declared to have been elected: If any person who has lodged a petition has, in addition to calling in question the election of the returned candidate, claimed a declaration that he himself or any other candidate has been duly elected and the Tribunal is of opinion—

(a) that in fact the petitioner or such other candidate received a majority of the valid votes;"

and, in their context, fall to be judged by the instant case and the contending claims herein.

The relevant facts are not in dispute. At the above impunged election, which was held on February, 18, 1962, there were two candidates for the reserved seat in question. Of them, the respondent secured the highest number of votes, namely, 16,730, as against the appellant's 15,523, and was declared elected to the said reserved seat. The respondent stood at the said election upon a claim that he was a member of the Scheduled Caste, which was the sine qua non of his eligibility for the said election. He had his surname Saha but he claimed that, that notwithstanding, he belongs to the "Sunri caste excluding Saha" as mentioned in the above amended Item 40, Part XIII-(2) of the Constitution (Scheduled Castes) Order, 1950, that is, to a Scheduled Caste, as enumerated in and within the meaning of the said provision. On this footing, he filed his nomination paper for the election in question, which was accepted by the appropriate authority after rejecting the appellant's objection to the same and the election proceed with the appellant and the respondent as the t duly nominated candidates.

In his election petition, filed in April 1962, t appellant took various grounds to challenge t respondent's election, but, at the hearing, the s challenge appears to have been confined only to t question of the respondent's status, namely, whet he belonged to the Scheduled Caste so as to eligible for the impunged election. This challe was founded on the words "excluding Saha" in t relevant Item No. 40 of the Scheduled Castes e meration in the above amended Part XIII-(2) of Constitution (Scheduled Castes) Order, 1950, a the contention was that the respondent was excl ed under that item and so excluded from the Sc duled Caste under the above phrase or expression exception "excluding Saha", however much he mi be a Sunri by caste. This was denied by respondent.

The controversy thus centred round the phr "excluding Saha" and it depended, in the ultim analysis on the scope and meaning of the wo "Saha", as used therein. The implication of t word was not fully or properly realised at the earl stages and some confused ideas appear to have p vaded the proceedings before the Tribunal. Un an impression that the "Saha" there represented caste by itself, distinct from the Sunri ca attempts were made by the appellant to prove th the respondent belonged to that different ca "Saha", as distinguished from "Sunri" and not the Sunri caste. These attempts signally fail The appellant also sought to establish that, wit the Sunri caste, there was a distinct and w defined sub-caste. "Saha-Sunri" vis-a-vis the t other sub-castes, Show-Sunri and Sunri proper, wh three together constituted, according to him, t Sunri caste, and, of them, the Saha-Sunri sub-ca to which, according to the appellant, the respond belonged, answered the above phrase or excepti "excluding Saha". The existence of such a su caste also could not be established and it could n be proved that the Sunri caste comprised three su castes, Saha-Sunri, Show-Sunri proper, as claim by the appellant, with the result that the appellan endeavour to bring the respondent within the exc tion "excluding Saha" on that footing did not a succeed before the Tribunal.

In my view, the above approach was defect When the Scheduled Caste in question is describ in the relevant order as "Sunri excluding Saha", t caste emphasis is on Sunri, or, in other words, t caste meant is 'Sunri' with a reservation or exc tion "excluding Saha" thus denoting that t 'Sahas', contemplated there, would have, but for t phrase come within the 'Sunri' caste. In oth words, they are not members of a separate ca 'Saha' but form a group within the Sunri caste, it a sub-caste, strictly so-called or otherwise. Th there is no such sub-caste, strictly so-called, h been proved in the instant case by the failure of t appellant's attempt in that behalf, namely, to est lish that the Sunri caste comprised and consisted three sub-castes, Saha-Sunri, Show-Sunri and Su proper, and, necessarily, the strict sub-caste thec must be rejected in construing the relevant phra "excluding Saha". That phrase, however, must

given some meaning in relation to realities or actualities. It is abundantly in evidence in the present case and almost an admitted fact that, amongst the Sunri caste or community, there is a group—a distinct and well-defined group—distinguished by and bearing the surname "Saha". The surname "Saha" is the hall-mark of their distinction and identification and they carry that insignia to proclaim themselves as a separate and distinct group, standing apart from others, within the same Sunri caste. They may not, strictly speaking, comprise a sub-caste, but they form a separate, distinct and well-defined unit -a group or part—within the Sunri caste, easily distinguishable by their surname or title. Indeed, it is quite clear from the materials before us that the Saha group, bearing the surname Saha and distinguished by it, stands apart from others in the Sunri caste and forms a distinct part of it and, when the parent Article in the Constitution [Article 341(1)] under which the Constitution (Scheduled Castes) Order, 1950, has been promulgated, permits and contemplates exclusion of groups or parts within a caste from the Scheduled Castes enumeration, the excluding phrase "excluding Saha" may well apply to that group, the above Saha group, within the Sunri caste, and, indeed, it can apply to none else. The respondent clearly answers this description and hence should be held excluded from the Scheduled Caste under the above excluding phrase. On this short ground, I would hold that the respondent is not a member of the Scheduled Caste under the law and hence not eligible for the impunged election and his said election must be set aside.

What I have said above will be amply supported by the evidence, adduced in the instant case, and the history, context and circumstances, which, eventually, led to the engraftment of the exception or excluding phrase "excluding Saha" in the relevant item, relating to the Sunri caste, in the Constitution (Scheduled Castes) Order, 1950. The evidence, certainly, does not establish the existence of a "Saha" caste, of which the respondent is a member, or of a "Saha" sub caste, strictly so-called, within the Sunri caste. The evidence also does not establish that all the members of the Sunri caste bear the surname Saha nor are there any sufficient materials before us to support the view that only those amongst the Saha group, who have given up their original profession of manufacturing and distilling liquor and have taken to other professions, would come within the excluding phrase "excluding Saha" and answer the description under it. Indications are, as we shall see hereinafter, rather to the contrary. Indeed, the test of profession would be too uncertain for the purpose and may lead to serious difficulties, anomalies and complications, dividing, in the ultimate analysis, even members of the same Sunri family into Scheduled and non-scheduled castes. The test of the surname "Saha" offers a much more definite and satisfactory criterion or solution and, in my opinion, it is the only acceptable test for the intended exception. From the point of view of certainty and definiteness and literal and natural sense of the words employed, this interpretation of the excluding phrase "excluding Saha" is the most opposite and there is nothing before us to compel or justify its rejection in favour of any other interpretation. Indeed, no other interpretation seems to be appropriate or suited to the occasion or to the language or purpose of the exception.

As the trial, the appellant's case in the pleading that the respondent belongs to the Saha caste, as distinguished from the Sunri caste, appears to have been given up and none of the appellant's witnesses, including the appellant himself, appears to have made any attempt to prove the same in their oral evidence. The denial also of the respondent and his witnesses on the point does not appear to have been seriously challenged. Reference was, no doubt, made on behalf of the appellant to the description of the respondent's caste as "Saw" and "Saha" in the two documents Exts. 1 and 2, to which he (respondent) was a party, but that, in the context of the other evidence on the point and the appellant's real case at the trial, appears to have been more for the purpose of establishing the appellant's said case at the trial that the respondent belonged to the Saha-Sunri sub-caste of the Sunri caste. On this latter point, too, the appellant's evidence is wholly unsatisfactory and utterly insufficient, his witnesses being hardly definite or consistent and the above description of the respondent's caste in Exts. 1 and 2 being, apart from anything else, obviously, loose and inexact. Clearly, then, it has not been proved that the respondent belonged either to any separate Saha caste or to any Saha-Sunri sub-caste of the Sunri caste.

In the above context, I must proceed upon the footing that the respondent belongs to the Sunri caste and the only point, now left for consideration, is whether his title "Saha" excludes him from the Scheduled Caste under the excluding phrase "excluding Saha" in the above item No. 40 ("Sunri excluding Saha") of Part XIII-(2) of the Constitution (Scheduled Castes) Order, 1950. On the interpretation, hereinbefore suggests as put by me, of the said excluding phrase, the respondent would be excluded from the Scheduled Caste but he seeks to resist it by challenging the correctness of that interpretation by showing first that Saha is the common title of all Sunris and hence cannot serve as the mark of distinction of any particular group within it and, secondly, that, even otherwise, the above interpretation will not be correct. On the first of the above two contentions, the respondent's case fails even on his own evidence, as his witnesses had to admit (vide e.g. D.W. 3) that other titles prevail in and amongst the Sunri caste—a fact, supported also by authorities and publications, e.g., the Census Reports of 1931 and 1951 and Risley's famous treatise "The Tribes and Castes of Bengal" - the second, however, is stronger, even though, in my view, it too, is unacceptable.

This latter contention of the respondent succeeded before the Tribunal and primarily upon this the appellant lost this election petition there. The Tribunal held, in effect, that the word Saha in the excluding phrase meant the Saha caste and as the respondent did not belong to it he was not excluded from the Scheduled Caste. The Tribunal also expressed the view that the said word "Saha" did not refer to a group within the Sunri caste, hearing the said surname or title or distinguished by it and repelled the appellant's arguments to the contrary.

In taking the above view, the Tribunal was greatly influenced by the history of the Saha caste, which showed that some of its members were originally a part of the Sunri caste and later became part of the separate and distinct caste Saha. It also held that title or surname was irrelevant for the construction of the above excluding phrase. To my mind, the Tribunal overlooked certain important aspects of the matter and fell into an error. It is true that the Census Report of 1951, West Bengal, shows (vide P. 68--Serial Nos. 586 and 604) that, at least from 1911, two separate and distinct castes "Saha" (Saha) and "Sunri" were recognised [vide also, in this connection, the Census Report of 1931, V (Bengal and Sikkim), Part I, pp. 426 and 428, – paragraph 449 and Castes Nos. 36 and 38 thereunder]. It may also be conceded upon the above two Census Reports of 1931 (pp. 535-7) and 1951 (vide p. 34-(6) and p. 76-(56)] that the Saha Caste comprised as part of it, some members of the old Sunri caste but it also transpires (vide the above Census Report of 1931, pp. 535-7, and Risley's Vol. II, p. 275) that, within the Sunri caste, there is a distinct and well marked group or part, bearing the surname or title Saha, and this position has been existing, at least, since 1911—and even earlier. It is to be remembered further that, of the above two castes, Saha and Sunri, only Sunri was made a Scheduled Caste in the Scheduled Castes Order, 1936 [vide Part III--Bengal, of the schedule to the Government of India (Scheduled Castes) Order, 1936], and that continued until 1956, when the above exception was inserted and the Scheduled Caste list was revised presumably on the recommendation of the Backward Classes Commission, which suggested that revision, apparently, in the light of its questionnaire No. 179, namely, "In your State has any of the Scheduled Castes progressed to such an extent and it was ceased to be untouchable as a caste and it is no longer necessary to keep its name in the list of Scheduled Castes?" In this context and when, in the light of the governing Art. 341(1) of the Constitution and paragraph 2 of the Constitution (Scheduled Castes) Order, 1950, the list would mention castes, or groups or parts within the same, it is idle to contend that 'Saha' in the excluding phrase refers to a separate caste and not to a part or group within the Sunri caste, particularly when, as seen above, that would opposed to the natural and literal meaning of the expression used. Clearly, also, Risley's famous treatise on "Tribes and Castes of Bengal" (vide Vol. II, pp. 275 and 279) would substantially support the distinctive character of the Saha group amongst the Sunri caste or community, following from their surname "Saha", while virtually rejecting the separate caste, or, so to say, the strict sub-caste, theory as it places all the emphasis on the surname or title. I need only add that the above interpretation of the excluding phrase "excluding Saha", resting on the surname, was also sufficiently within the appellant's case before the learned Tribunal and was so understood by the parties and the learned Judge there, as will be evident from the judgment of the Tribunal itself (vide, in particular pp. 67-8 of the Paper Book) and it cannot be thrown out or refused consideration as an altogether new case, made for the first time before this Court, or, on the ground of surprise or prejudice to the respondent. Indeed, it is clear throughout the proceedings that the emphasis was on the surname "Saha" as the mark of distinction and this was fully realised by the respondent (vide, in particular paragraph 11 of the Written Statement). I would, accordingly, answer the first point in the present appeal in favour of the appellant.

The next question is whether, in view of the above findings, the appellant, who was duly qualified for the election or seat in question and was the only other candidate for the same should be declared elected to the said seat, rendered vacant by the setting aside of the respondent's election, as aforesaid. This aspect of the matter would be governed by section 101(a) of the Representation of the People Act, 1951, on which the appellant relies for this part of his claim. To succeed under that provision, however, the appellant must show that he has secured a majority of the valid votes. That can only happen if the votes cast in favour of the respondent, or, at least some or a sufficient number of them can be rejected as invalid. As the only ground, upon which the respondent's election is being set aside in the instant case, is that he is ineligible for the said election, not being a member of the Scheduled Caste, the invalidity of votes, if any, must be related to and founded upon the said disqualification. In other words, the votes, to be invalid for our present purpose, must be "thrown away" votes as understood under the election law. It is well-settled however, that the ineligibility or incompetence of a candidate does not, by itself or, necessarily, make the votes, cast in his favour, "thrown away" or invalid votes and that, to attract the mischief of that doctrines, the voters concerned must be proved in law to have cast the votes in question with knowledge or notice, actual or constructive, of such ineligibility or disqualification and there must be allegation or special pleading to that effect. This plainly appears from the leading English authorities on the point [vide, in particular, Hobbs vs. Morey (1904) 1 K.B. 74, Gosling vs. Veley, (1847) 7 Q.B. 439, Drinkwater vs. Deakin, (1874) L.R. 9 C.P. 626 and Lady Sandhurst's case (1889) 23 Q.B.D. 79 (Baresford Hope v. Lady Sandhurst), as discussed in Jagadananda Roy vs. Rabindra Nath Sikdar and others, 62 C.W.N. 336, read in the light of the Supreme Court decision in Keshab Lakshman Borkar vs. Dr. Deorao Lakshman Anande, A.I.R. 1960 S.C. 131, affirming, on appeal, the decision of the Bombay High Court in the same case reported in Dr. Deorao Lakhman Anande vs. Keshab Laksham Borkar, A.I.R. 1958 Bom. 314].

Indeed, after the above decisions—and, particularly, the above Supreme Court decision, it is no longer open to any doubt or dispute and it can no longer be questioned that, to attract the doctrine of "Thrown away" votes and to invalidate votes on that ground, it must be established that the elector or electors concerned had knowledge or notice or must be presumed to have had such knowledge or notice that the candidate in question was disqualified or ineligible for the particular election. Where there is actual knowledge or notice no difficulty arises. Where, again, the fact, on which the disqualification is founded and which attracts the disqualification, is notorious so as to lead to a necessary inference of the disqualification, notice will be presumed. Equally so where the circumstances are such as to lead to a reasonable presumption or inference of such knowledge or notice on

e part of the elector or electors concerned. If, wever, the position is ambiguous or uncertain, her because the law is not clear or certain, or, ere is difficulty in ascertaining the basic fact or cts, knowledge or notice cannot and should not imputed or implied and the doctrine of "thrown ay" votes cannot and should not be applied. esumption of knowledge of law, as applied to tters like the present, should not be given any der scope or application and the observation at 343 of 62 C.W.N. 336 supra, where the point did t arise for consideration and was left open with a ntative expression of opinion on certain English thorities, should not be read differently. I am nscious that, on this last question, the English w, represented by Gosling vs. Veley, supra and resford Hope vs. Lady Sandhurst, better known and usually called Lady Sandhurst's case (23 B.D. 79, supra) and Etherington vs. Wilson L.R. EQ 606, and Drinkwater vs. Deakin, Supra, as ticed in the said case (22 Q.B.D. 79 at p. 85), pears to be somewhat different but, even in gland, the contrary viewpoint had its support in neen vs. Mayor of Tewekesbury, (1868) L.R. 3 3 629, and Cox vs. Ambrose (1891) 55 JP 23, at 24 (see also Etherington vs. Wilson, supra at 618 where the Twekesbury case, supra, was disguished). Be that as it may, so far as this untry is concerned, I would prefer to adopt the w, above expressed by me, in line with the above o English authorities, despite adverse criticism opinion to the contrary in England (vide, Lady ndhurst's case, supra at p. 85, and Drinkwater's se supra, at p. 642 and Rogers on Elections (1928) th Edn. Vol. II, (pp. 82-3). [See, in the above nnection, Parker's Election Agent and Returning licer, 6th (1959) Edition at pp. 154-157, and Sen Poddar's Indian Election Cases, pp. 16-8]. It is be remembered, further, that the onus to prove alidity of the votes in on the person, claiming m as such, and such onus, as laid down by the preme Court in the above quoted decision quires a special pleading of requisite knowledge notice on the part of or to the voters [see also bbs, vs. Morey, supra (1904) 1 K.B. 74 at p. 79]. In the instant case, there is neither the necessary gation nor, if I may add, proof of the requisite owledge or notice—actual or constructive—on part of the electors concerned, upon the view of , above expressed by me. In any event, the quisite special pleading is here definitly wanting d, accordingly, the votes, cast in favour of the pondent, even though his election is now being aside on the ground that he was disqualified or ligible for the said election, would not become rown away" or invalid votes but would remain id votes on the above authority or authorities d must be so regarded for purposes of the relevant tion 101(a) abovementioned. That being so the ellant's claim to be declared elected automatily upon the setting aside of the respondent's ction, as aforesaid, must fail.

Before concluding, I would like to add that the t that the instant case is one of a "status" disalification does not affect or alter the above legal sition (vide 62 C.W.N. 336, supra, at p. 345) and appellant cannot escape its consequences on such distinction. I would add also that, in ation to such a qualification,—a "status" disalification,—the respondent's plea of waiver, estoppel and acquiescence, as detailed in the judgment of my learned brother, is untenable even as a matter of law and must fail in limine.

In the premises, this appeal will be allowed in part, the respondent's election will be set aside but the appellant's claim to be declared elected in his place will fail. As success is divided and as, in particular, the appeal has succeeded on a point, not clearly raised or sufficiently urged before the Tribunal, the parties will bear their own costs throughout. The operation of this judgment (decree), including the above order, will remain stayed for ten days from date for the present, as prayed for by the respondent.

D. Basu, J.:

This is an appeal from the decision of the Election Tribunal for Murshidabad, refusing to set aside the election of the Respondent Abhoypada Saha as member of the Legislative Assembly of the State of West Bengal from the Legislative Assembly Constituency of Khargram.

The Appellant (Sudhir Kumar Mandal) and the respondent were the two rival candidates for the seat reserved in the said constituency for members of the Scheduled Castes of the State, at the General Election held on February 18, 1962. The Respondent having won by a margin of 1,216 votes, the Appellant presented and election petition on April, 7, 1962, for declaring the election of the Respondent as void and for declaring the Appellant himself as duly elected. The petition was referred to the Election Tribunal for Murshidabad and registered as other Class suit No. 9 of 1962. Though several grounds were taken in the election petition to challenge the election of the Respondent only one ground was pressed before the Tribunal and that is the ground which has been pressed before us in appeal. The Appellant's case is that the Respondent is not a member of any of the Scheduled Castes in West Bengal as Specified in the Constitution (Scheduled Caste) Order, 1950, and is not, therefore, qualified to be chosen to fill the seat for which the election was held.

This is the point for determination before us, the Tribunal having dismissed the election petition of the Appellant. The constitutional provision in this behalf is to be found in Art. 173 of the Constitution. Clause (c) of this Article says that—

> "173. A person shall not be qualified to be chosen to fill a seat in the Legislature of a State unless he....."
>
> (c) possesses such other qualifications as may be prescribed in that behalf by or under any law made by Parliament."

The law of Parliament referred to in clause (c) above is the Representation of the People Act, 1951, and the relevant provision is in section 5(a) thereof, which is as follows:—

> "5. **Qualifications for membership of a Legislative Assembly:** A person shall not be qualified

to be chosen to fill a seat in the Legislative Assembly of a State unless—

(a) in the case of a seat reserved for the Scheduled Castes or for the Scheduled Tribes of that State, he is a member of any of those castes or of those tribes, as the case may be, and is an elector for any Assembly constituency in that State."

Now, the list of Scheduled Castes is to be found in the Order issued by the President in exercise of his powers under clause (a) of Article 341, which provides—

Scheduled Castes.

"341. (1) The President may with respect to any State or Union territory, and where it is a State.....after consultation with the Governor thereof, by public notification, specify the castes, Scheduled Castes, races or tribes or parts of or groups within castes, races or tribes which shall for the purposes of this Constitution be deemed to be Scheduled Castes in relation to that State or Union territory, as the case may be."

The Order issued by the President, specifying the Scheduled Castes in the various States, for the purposes of the Constitution is the Constitution (Scheduled Castes) Order, 1950, as amended subsequently. This Order is reproduced in the Ninth Ed. of the Manual of Election Law, published by the Government of India. Part XIII of this Order specifies the Scheduled Castes in the State of West Bengal, and item 40, with which we are concerned with respect to the Respondent, is—

"Sunri excluding Saha."

The primary question for determination in this appeal is whether the Respondent belongs to the caste which is referred to by the above description in item 40 (which has been renumbered "51" by the Amendment Act, 1956). Before proceeding further, we must advert to the words "excluding Saha" in the above item. It is evident that the entire Sunri caste is not a Scheduled Caste according to this item and that those members of the Sunri caste who belong to the Saha group (who would otherwise have come under the generality of the specification 'Sunri') are excluded from the item. In other words, a person who belongs to the Sunri caste but belongs to the Saha group within that caste, cannot claim to be a member of the Scheduled Caste coming under item No. 40 of the Order. As to why a part of the Sunri caste is thus extended by the Order, we have to refer to the words "or parts of or groups within caste....." in clause (1) of Art. 341 of the constitution which we have seen. Item 40 is not the only item which excludes a part of or group within caste from the protection of the Order. Thus, item 46 of Part XII relating to Uttar Pradesh mentions "Kharwar excluding Benbansi". It may be mentioned in this context that the constitutionality of thus excluding from the Order a part of a caste from being specified as a Scheduled Caste was challenged before the Punjab High Court in Gurmukh Singh v. Union of India, A.I.R. 1952 Punj. 143, but the contention was rejected.

It may be mentioned in this context that in the Government of India Act, 1935, also there were provisions for special representation of members of the Scheduled Castes, e.g., under the Fifth Sch to that Act, relating to the Provincial Legislat and, for this purpose, the Crown was empowere specify "the castes, races or tribes or parts o groups within castes, races or tribes which ar be treated as the Scheduled Castes for the pur of those schedules" [vide Preamble to the Go ment of India (Scheduled Castes) Order, 1 The idea of excluding parts of a caste from enumeration of Scheduled Castes thus subsists the time of the Government of India Act, 1935, was not an innovation introduced by the Cons tion of 1949. The Scheduled Castes Order of did not, however, exclude any part of the S caste, but specified the whole of the Sunri cast a Scheduled Caste in Part III of the Order, rel to Bengal. Even in the Scheduled Castes Ord 1950, as it was originally promulgated by S.R.O. dated August 10, 1950, the entire Sunri caste specified as a Scheduled Caste, in item No. Part IX of that Order, relating to west Be The Scheduled Castes and Scheduled Tribes O (Amendment) Act (No. 63 of 1956) r comprehensive changes in the Scheduled C Order, 1960. This Act, which came into forc the 25th September 1956, substituted inter alia, entire Part X relating to West Bengal, and iten relating to the Sunri caste, was substituted as 51, as follows:

"Sunri excluding Saha."

For, the first time, thus, in 1956, the Saha, th socially forming a part of the Sunri caste, truncated and excluded from the Scheduled Cas "Sunri". The Act of 1956 was followed by Scheduled Castes and Scheduled Tribes Lists (M fication) Order, 1956, which made certain nume and other changes relating to the contents of Order of 1950, as it stood amended by the Ac 1956. No material change was introduced in 51 as it had been introduced by the Act of But Part IX relating to West Bengal was renumb as Part XIII and item 51 was renumbered as iten At the material time in the case before us, t the relevant item in the Order of 1950, as amen and modified subsequently, stood thus—

"40. Sunri excluding Saha."

Now, it is not disputed in this case that in own nomination paper, the Respondent descr himself as "Saha" but nevertheless claimed to member of the "Sunri" caste. If the words "exc ing Saha" be interpreted as excluding those per who bear the surname "Saha", there would be end of the matter at once, because even though Respondent might belong to the social cast "Sunri", he was excluded from the list of Sched Castes for the purposes of the Constitution. apparently simple position has, however, complicated by two circumstances:

(a) The confusion of both parties and their advisers in the proceedings below as to real scope of the excluding portion of 40 of the Order, as reproduced above.

(b) The attempt on behalf of the Respond before us, to show that the words "exc ing Saha" referred to something dee than the surname "Saha".

(a) The Petitioner appears to have misread the effect of the relevant item of the Scheduled Castes Order in assuming that there was a separate caste called "Saha" caste which was excluded by the item and, hence, it was stated in paragraph 6(1) of the Election petition that the Respondent was a member of the Saha caste and not of the Sunri caste which was a Scheduled Caste under the Order. This inaccuracy, however, is not material, since, upon a reading of paragraph 6, as a whole, it is clear that what the Petitioner meant was that the Respondent was a Saha and was, accordingly, excluded from the relevant item of the Order which was "Sunri excluding Saha". The Respondent also understood this to be the case of the Petitioner and so he averred in paragraph 11 of the written statement that he belonged to "the Sunri caste excluding Saha". In this connection, we should refer to one statement in the written statement (paragraph 11), to which we shall have to advert hereafter, namely, that the surname "Saha" is a surname 'generally used' by all Sunris.

Upon these pleadings, the parties went to trial. The Petitioner (P.W. 1), in his deposition, stated that there were three sub-castes, amongst the Sunris—Sunri, Saha and Sow and that the relevant item of the Scheduled Castes Order, as it stands after the amendment of 1956, has excluded the Saha sub-caste, so that the Respondent, who is a member of the 'Saha-Sunri' caste has no claim to be a Scheduled Caste under the Constitution. A more definite stand, however, is taken by P.W. 2 Balaram Choudhury, who says that the Sunri caste is sub-divided into three sub-castes—Saha-Sunri, Sow-Sunri and Sunris proper and that while he himself belongs to the Sunri sub-caste, Respondent belongs to the Saha-Sunri sub-caste. He further states that there is no social intercourse between the Sunri sub-caste and the Saha sub-caste. One thing is patent from the deposition of this witness, namely, that the Sunri sub-caste has no surname of its own and that the witness who claims to belong to the Sunri sub-caste, goes by the surname "Chowdhury".

P.W. 2, Shyamapada is the priest of the Respondent. He says that "Saha" is the general surname of all Sunris and that "I cannot say if the Sunris have any different surname or title". If this be correct, then P.W. 2, Balaram Choudhury cannot be a member of the Sunri caste, having the surname of 'Choudhury' but no suggestion to this effect was made to him. The truth comes out of R.W. 3, Jnan Mukul Saha, a relative of the Respondent, who admits that "Saha" is not the only surname of members of Sunri caste, but Suris also go by the surnames of 'Choudhury', 'Mullik', 'Biswas' and 'Sadhukhan' and R.W. 4 adds other surnames of Sunris, such as 'Roy' and 'Mandal'. If that be so, it is evident that Sunris bearing the surname of "Saha" from a group within the larger caste of Sunris. The case in the written statement that "Saha" is the surname generally used by all Sunris thus breaks down. The evidence of P.W. 5 is of little worth inasmuch as he says that he is not interested to know about any other branch of the Sunri caste except the Sahas. The Respondent (R.W. 6) himself adds little to the written statement. He adheres to his case that he belongs to the Sunri caste and not the 'Saha caste' or the 'Saha-Sunri caste'.

When we come to the judgment of the learned Tribunal, it is clear that he has been misled by the pleadings and the evidence above, and influenced by an erroneous view as to the scope of item 40 of the Scheduled Castes Order. He starts (paragraph 7 of the judgment) with the assumption that there is a caste called 'Sunri excluding Saha' and that the case of the Petitioner was "that the Respondent is not a member of the Sunri caste excluding Saha whereas the Respondent asserts that he belongs to the Sunri caste excluding Saha". In view of the above pleading, the learned Judge rejects as an innovation the case introduced by the Petitioner at the hearing that the Sunri caste was divided into three sub-castes, namely, Sunri, Saha and Sow and that it was the Saha sub-caste which had been excluded by the relevant item of the Scheduled Castes Order and that the Respondent belongs to that excluding sub-caste. It is true that there are statements in the plaint, which construed strictly, might suggest that the Petitioner's case is that the Respondent belongs to a "Saha caste" which exists outside the fold of the Sunri caste. But it is clear from a reading of the Election petition as a whole that the Petitioner's case was that the Respondent did not come within the ambit of the Entry in the Scheduled Castes Order because all Sahas, even though they might form part of the social caste of Sunri, were excluded by the Entry. That there was a group identified by the term "Saha" within the wider caste of Sunri, is established by the evidence of the Respondent's witness, Jnan Mukul, to which we have referred already. In this state of affairs, it would not be reasonable to impute too strict a meaning to the words of the Election petition, particularly because the subject was technical, and, the exclusion of the "Sahas", as we shall presently see was newly introduced.

Another fact on which the learned Tribunal appears to have laid emphasis is the fact though the Petitioner had contested the Respondent at the previous elections, he had never raised the objection that the Respondent did not come within the ambit of the relevant Entry in the Scheduled Castes Order, and also the fact that other persons bearing the surname "Saha" have been elected in the past and that at least one sitting M.P. is a 'Saha'. To this a common answer suggests itself at once. It has been stated earlier that it was on the 25th September 1956, that the "Sahas" were for the first time excluded from the protection of the Scheduled Castes Order. It was not, therefore, possible to take the objection founded on this exclusion at the time of the first General Election and, even for the second General Election, the Act was promulgated at a time which was too late for its implications to be fully appreciated before the State for raising objections to nominations arrived. We can hardly overlook the fact that even since 1936, the "Sahas" had been included within the list of Scheduled Castes. This very fact explains not only the inaction on the part of the Petitioner at the previous election, if any, as well as his confusion in the present election. At any rate, there is nothing in this 'conduct' of the Petitioner as the learned Judge supposes (paragraph 11); it does not constitute waiver, acquescence or the like. The argument that the fact of another Saha sitting as member of Parliament as a representative of the Scheduled Castes goes to undermine the Petitioner's case is equally fallacious.

Nor can we place any importance upon the fact, as the learned Judge has done (paragraph 13), that in a sale certificate of 1939 (Ext. B), the caste of Dulal Chandra Saha, the brother of the Respondent, was stated to be 'Sunri'. There has been, in our opinion, nothing wrong in that, for, the Respondent and his Saha relatives, undoubtedly, all belong to the social caste of Sunris. The Scheduled Castes Order could not possibly, and has never professed, to remodel the social caste, but has simply excluded the Saha sub-caste from the list of Scheduled Castes maintained for "the purposes of the Constitution", i.e., for the purposes of election and the like. The social structure remains as before and the Sahas, so excluded by that Order, are still entitled to describe themselves as 'Sunris' by caste.

The learned Judge discredited the testimony offered by Exts. 1 and 2, which were relied upon by the petitioner. These are documents executed in favour of the Respondent and his brother. The first is a deed of gift executed by their mother and the second by a third party vendor. In the first, the caste of the Respondents is described as "Sau" and in the other one, it is described as "Saha". Learned Judge has accepted the statement of Respondent's brother that he did not attend carefully to the recital as to caste when these deeds were read out. He also holds that the deeds at most show that the Respondent is a "Sau" or "Saha" by caste and not a "Saha-Sunri" as contended by the Petitioner. In this connection, however, we cannot overlook the endorsement as to execution which took place at the residence of the Respondent and Dulal admits that it took place in the presence of himself and the Respondent. In this endorsement, the caste of the executant as well as her brother is stated to be "Sunri"; it cannot be imagined that this description came out from the brain of the Sub-Registrar and without any statement from the parties themselves. The cumulative effect of Exts. 1 and 2 is this that the Respondents and his relative bearing the surname of 'Saha' are members of the social caste of 'Sunri' but form a definite species of that genus and describe themselves by the surname "Saha". "Sau" may possibly be a colloquial abbreviation of the word "Saha" or it may have been sometimes loosely used in place of the latter.

The conclusion that the learned Tribunal draws from the evidence discussed above (paragraph 15) is that "there is no evidence or reliable material to say that Saha is a sub-caste under Sunri". In coming to this conclusion, the learned Judge has also been influenced by his theory that the words "excluding Saha" in the relevant item of the Scheduled Castes Order refers to a caste other than the "Sunri" caste and not a group or sub-caste within the larger caste "Sunri". This interpretation of the item is patently erroneous. The words 'parts of or groups within' are wide enough to refer to any determinate part of a caste which may be referred to by surname or otherwise, and it is not necessary that such part must necessarily form a 'sub-caste', if any technical meaning may be imputed to that term. It would be unmeaning to refer to Sahas in the relevant item if the Sahas formed a separate caste outside the pale of the caste of Sunris. The word "exclude" literally suggests that, but for the specific exclusion, Sahas would have come within the specification "Sunri". The learned Judge, in fact, has involved himself in an argumen in a circle, and, as a result, he has misread the iten of the Order as well as the evidence.

(b) We now come to the second part of the argument advanced on behalf of the Respondent that the word "Saha" in the relevant item of the Order refers to something deeper than the surname 'Saha'.

The earliest material relied upon on behalf of the Respondent is the treatise on Tribes and Castes of Bengal, published by H. H. Risley, in 1891. The relevant heads of 'Saha' and 'Sunri' at pp. 215 and 275 of Vol. II of this book, however, plainly establish that Sahas form a sub-caste under the genus Sunri, though the surname 'Saha' may indiscriminately be used by members of other castes, such as Napits (barbers), Telis (oil pressers) and the like. With the latter we are not concerned in this case. But the contents of this book alone, demolish the conclusion made by the learned Tribunal (paragraph 15) that:

> "There is no evidence or reliable material to say that Saha is a sub-caste under Sunri."

The relevant extracts from the work are:—

> "Saha, Sahu, a title of the Desa sub-caste of Gandhabaniks in Bengal; a little of Napits, Sonars, Telis and Sunris. The letter invariably style themselves Sahas or Sauloks."

> "Sunri, Saundila, Sundaka, Saha, a large and widely diffused caste,—whose original profession is believed to be the manufacture and sale of spirituous liquors. Many of its members have now taken to mercantile pursuits, call themselves by the title Shaha, and disown all connection with those who still follow the characteristic occupation of the caste. Their striving for social advancement has as yet not been entirely successful....."

Admittedly, the Respondent is a member of the Sunri caste. He also bears the surname of "Saha". Respondent's brother Dulal says that his father had a liquor shop and subsequently he started a cloth shop and, later, he and his brother have been running a husking mill. All this broadly supports the conclusion that the Respondent's family belongs to the Saha sub-caste or group within the Sunri caste, and that the family has given up the liquor business and resorted to other callings.

Learned Advocate for the Respondent next relies upon pp. 428 and 535 of Vol. V of the Census Report of 1931 to demonstrate that there is a caste called "Saha" separate from "Sunri". But upon a reading of the explanatory note at 535, as a whole, it is abundantly clear that though members of several trading castes other than Sunri also use the surname "Saha", there is a section of the Sunri caste who bear the surname Saha, and who, being economically advanced, have given up the original trade of liquor and have taken up other pursuits. The statement that they desire to dissociate themselves from the Sunri caste is not material in this context, because, subsequent to the publication of the Census Report of 1931, came the Scheduled Castes Order of 1936, when it became politically advantageous for identifying oneself with the Sunri caste. The mental atmosphere has, accordingly,

anged and such importance cannot, therefore, be aced upon the fact that the Respondent, though bears the surname "Saha" is anxious to introduce mself as Sunri by caste. It is not possible to produce in extenso the contents of pp. 535-6 of e Report, but we cannot omit to mention that both the words Saha and Sadhu are to be found a title or surname among different trading asses in Bengal. Thus there are Saha and Sadhu milies among the Gandhabanik, Sankhabanik, Tili, ani and Shundi castes..... It is worthy of note at the Shundis, at least those who aspire to higher cial status, choose to be called Sahas by caste, it do not claim community with the Gandhabanik Sankhabanik Sahas.....".

It is clear that though the surname Saha may ve been assumed by members of other trading astes like the Gandhabaniks, there are families nongst the Sunri caste who are economically lvanced and form a definite group and whose only signia are the surname "Saha" and their dislike for e original occupation of distilling liquor.

On the Census of 1951, we have the Report of e Superintendent of Census Operations in West ngal. It is curious to note that in the list of stes and sub-castes of the Hindus, as recorded the Census of 1911, as reproduced at pp. 59 etseq. this publication, there is no mention of any parate caste as "Saha" and the only relevant item No. 604 relating to "Sunri". The note on "Sunri", p. 76 is as follows:

"Previous to 1911, Sahas and Sunris were enumerated together. Now Sahas claim that the Sunris are altogether a different caste. There are, however, grounds to hold that many Saha families were originally of Sunri origin. Original profession of the caste was manufacture and sale of spirituous liquor. Many now follow mercantile pursuits."

Let us now proceed to the Scheduled Castes Order, hich must be read in the background of the fore- oing materials. As stated by us earlier, in the heduled Castes Order issued under the Govern- ent of India Act, 1935, the entire Sunri caste was ven protection. The Order issued under the onstitution continued that state of affaris, until 56.

The exclusion of Sahas from the scheduled caste Sunris, which was effected by the amendment of 56, was recommended by the Backward Classes ommission, which was set up by the Government India, in pursuance of the provisions of Article 0 of the Constitution, by notification No. 70/53- ublic, dated 29th January 1953. This Commission, ith Shri Kaka Kalelkar as the Chairman, submitted s report on March 30, 1955, and the Report was ublished by the Government of India in 1956 I.D. 69 1).At page 200 of Vol. II of this Report, is to be seen that the Commission recommended revision of the Scheduled Castes Order, 1950, hich, inter alia was to be made by excluding the Sahas" from the item relating to Sunris. As to hy this exclusion was made and who were being ferred to by the Commission by the word "Saha" item 22 at page 200 ibid, the Report does not ve any specific explanation. It was suggested by le learned Advocate for the Respondent that there as an Interim Report of the Commission which gave the reasons for this revision. An attempt was, accordingly, made to bring forth such Interim Report, if any, from the Government of India, but to no success. It is, however, patent that no such Interim Report was ever published by the Govern- ment. We also gave both parties the liberty to take steps for bringing before the Court any such Interim Report, but neither party succeeded. From the statement in paragraph 1 of Ch. X of Vol. I of the Report (p. 154), it would appear that the Interim Report only contained "the revised lists of Scheduled castes and Schedule Tribes" and that this list was sent to the Government of India on December 20, 1954, and that any explanation behind the revision recommended by the Commission cannot reasonably be expected from the Interim Report referred. The revised list is to be found in Vol. II of the published Report, and Vol. I of this Report, as we shall presently see, explains the broad principles accord- ing to which the revision was recommended. In view of all this, we did not consider it worthwhile to protract the hearing before us any further by pursuing the Government of India for prduction of the unpublished Interim Report.

From pp. 2 and 154 of Vol. I of the Report of the Backward Classes Commission it appears that though the immediate question referred to the Commission was to "determine the criteria to be adopted in considering whether any sections of the people in the territory of India (in addition of the Scheduled Castes and Scheduled Tribes.....) should be treated as socially and educationally backward classes; and, in accordance with such criteria, prepare a list of such classes.....", the President of India was pleased also "to direct the Commission to examine the lists of Scheduled Castes and Scheduled Tribes already published under his Order and to suggest any revision of those lists. If on enquiry it was found that such a revision was necessary." With this latter end in view, the Commission drafted Part XXIII of its Questionnaire (vide p. 20 of Appendix II to the Report, Vol. I). Questions 174 and 179 of this Questionnaire explain themselves. These are-

"174. The main Characteristics of Scheduled Castes is the social disability of untouchability...."

"179. In your State, has any of the Scheduled Castes progressed to such extent that it was ceased to be untouchable as a caste and it is no longer necessary to keep its name in the list of Scheduled Castes?"

The criteria of "backwardness", according to the Commission, are summarised at pp. 165-67 of Vol. I of the Report. From a reading of the above as a whole, it is clear that the Commission excluded from the list of Scheduled Castes any caste, group within or part of a caste, which had ceased to be untouchable, even though it was still considered to be 'backaward' according to the criteria formulated by the Commission, e.g., owing to inadequacy of representation of the group in Government service. If we now turn to pp. 130 and 200 of Voll. II of the Report that the Commission considered that the Sahas had ceased to be 'untouchable' and were, there- fore, recommended to be excluded from the list of Scheduled Castes, though the Commission still recommended their retention in the wider list of 'Backward Classes.' We are not to sit in judge- ment over this determination by the Commission.

What we are concerned with is that the Commission recommended the exclusion of the Sahas from the category of the Scheduled Caste of Sunris and so they were excluded from the relevant entry in the Scheduled Castes Order, by the amendment of 1956. It is also abundantly established by the cumulative weight of all the materials so far discussed by me that these Sahas, who were excluded, belonged to the social caste of Sunri, but that by social evolution, they have come to form a class apart, socially and economically more advanced than the rest of the Sunris, so that the Commission no longer considered them fit to be included in the Scheduled Castes Order, and that these Saha families, within the fold of the Sunri caste, distinguished themselves by their surname, whatever might be their other characteristics. The fact that members of other communities might also bear the surname "Saha" is immaterial in the context of the case before us, simply because the relevant Entry in the Scheduled Castes Order refers to these Sahas who belong to the Sunri caste.

In the result, we hold that the Respondent was not entitled to be returned as a member of a Scheduled Caste to a seat reserved for members of that caste and that accordingly, his election must me declared to be void.

In his election petition, the Appellant has added the claim that upon the Respondent's election being declared void, the Appellant himself should be declared to have been elected on the ground that he is a member of the Scheduled Caste Konai and that at the disputed election, he had polled the next highest number of votes (16,730 for the Respondent and 15,523 for the Appellant). This claim cannot, however, be allowed in view of the decision of t Supreme Court in the case of Keshab Lakshman Deorao, A.I.R. 1960 S.C. 131. In that case it h been held that as soon as the successful candid is held to be disqualified, the next candidate ca not be automatically declared to have been elect inasmuch as, under clause (a) of section 101 of t Representation of the People Act, 1951, t Petitioner can be declared to have been elected or if it is established that "the Petitioner..... received a majority of the valid votes". T Supreme Court held that even though the electi of the Respondent is eventually set aside, the vot cast in favour of the Respondent must be held to valid votes for the purposes of section 101, read wi rr. 36(8) and 57 of the Rules made under the A unless, of course, it is shown that the voters wh voted for the Respondent, knew at the time voting that the Respondent was not eligible an with this knowledge, they intended to throw aw their votes by casting them in favour of an ineligib candidate. There being no such evidence on t record, the Appellant's claim to be declared elect cannot succeed.

In the result, the appeal is allowed in part. Th election of the Respondent is declared void but th claim of the Appellant to be declared elected at th election held on the February 18, 1962, at th Khargram Legislative Assembly Constituency, fo the seat reserved for members of Scheduled Caste is dismissed. Parties will bear their own cost throughout.

By order,
V. RAGHAVAN, Under Sec

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

SVINA 30] THURSDAY, OCTOBER 22, 1964 [SAKA 1886

ART. IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF TRANSPORT

(Transport Wing)

ORDERS

New Delhi, the 15th February 1964.

G.S.R. 237.—In pursuance of clause (a) of sub-rule) of rule 107 of the Defence of India Rules, 1962, ıe Central Government hereby appoints the Officers ıecified in the schedule below to exercise the powers competent authority, under the provisions of part .I of the said rules in so far as civil aircraft is con- ɛrned, namelly:—

SCHEDULE

1. Chief of Air Staff.
2. Deputy Chief of Air Staff.

[F. No. 21-A/26-63]
K. GOPALAKRISHNAN, Dy. Secy.

New Delhi the 3rd March 1964

G.S.R. 449.—In exercise of the powers conferred / sub-section (1) of section 40 of the Defence of ıdia Act, 1962 (51 of 1962), the Central Govern- ent hereby directs that the powers conferred on ıe Central Government, by rule 50 of the Defence India Rules, 1962, shall in so far as photography Civil Aerodromes is concerned be also exercised ıd discharged by the officers mentioned below, ɛnely:—

The Director General of Civil Aviation.

The Deputy Director General of Civil Aviation.

[F. No. 21-A/5-63]
K. GOPALAKRISHNAN, Dy. Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS

(Departments of Communications & Civil Aviation)

New Delhi the 23rd July 1963

ORDER

G.S.R. 1287.—In pursuance of sub-rule (2) of rule 134A of the Defence of India Rules, 1962, the Central Government hereby authorises the officers specified below for the purposes of that rule in respect of any public premises situated within aerodromes, namely:—

1. Director-General of Civil Aviation.
2. Deputy Director-General of Civil Aviation.
3. Director of Air Routes and Aerodromes.
4. All Deputy Directors of Air Routes and Aerodromes.
5. All Controllers of Aerodromes.

[F. No. 21-A/7-63]
K. GOPALAKRISHNAN, Dy. Secy.

MINISTRY OF TRANSPORT

(Transport Wing)

New Delhi the 5th February 1964

NOTIFICATION

G.S.R. 236.—In exercise of the powers conferred by clause (b) of sub-section (1) of section 6 of the Aircraft Act, 1934 (22 of 1934), the Central Government hereby rescinds the notification of the Government of India in the late Ministry of Transport and Communications (Departments of Communications and Civil Aviation) No. G.S.R.1675, dated the 28th November 1962.

[F. No. 21-A/8-62]
S. N. KAUL, Under Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS

(Departments of Communications and Civil Aviations)

New Delhi, the 17th August 1963.

NOTIFICATION

G.S.R. 1394.—In exercise of the powers conferred by sub-section (1) and clause (1) of sub-section (2) of section 5 of the Aircraft Act, 1934 (22 of 1934), the Central Government hereby makes the following rules further to amend the Indian Aircraft Rules, 1937:—

1. **Short title.**—These rules may be called the Indian Aircraft (Third Amendment) Rules, 1963.

2. In the Indian Aircraft Rules, 1937, for sub-rules (2) and (3) of rule 8, the following sub-rules shall be substituted, namely:—

"(2) Notwithstanding anything contained in sub-rule (1), the following classes of goods may, subject to the provisions of sub-rules (3) and (4), be carried in any aircraft, namely:

(a) such goods as may be required for and are not kept for any purpose other than the operation of or landing of aircraft;

(b) such goods as are carried by or under the authority of persons employed by the police or by the Army, Navy or Air Forces of the Union; and

(c) any other goods the carriage of which is authorised in writing by the Central Government, in accordance with and subject to the terms and conditions of such authorisation.

(3) Where the carriage of any goods is permitted by or under sub-rule (2), it shall be the duty of the pilot, of the consignor and of every person concerned with the booking, handling or carriage of such goods to take all precautions to avoid danger to aircraft or to persons therein or to any other perso or property and in particular to ensure—

(a) that the goods are so packed, protected an secured as to avoid the possibility o their being a source of danger;

(b) that the goods are carried so as not to b accessible to the passengers on th aircraft; and

(c) that the nature of the goods is plainly an conspicuously marked on the outside o the package containing them."

[F. No. 21-A/8-62 Pt./AR/AM/11]
K. GOPALAKRISHNAN, Dy. Secy.

ORDER

New Delhi, the 20th April 1963.

G.S.R. No. 722.—In exercise of the powers conferred by sub-section (1) of section 40 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby directs that the powers conferred on the Central Government by clause (c) of sub-rule (1) of rule 127 of the Defence of India Rules, 1962, shall also be exercised or discharged by the officer specified in the Schedule below in order to—

(i) restrict, divert or stop normal air traffic at or in, or in the vicinity of an aerodrome fo expediting the movement of militar personnel, goods or military aircraft; and

(ii) restrict, divert or stop vehicular traffic in th aerodrome premises.

Schedule

1. Director-General of Civil Aviation.
2. Deputy Director-General of Civil Aviation.
3. Director of Air Routes and Aerodromes.
4. Director of Air Transport.
5. Controller of Aerodromes.
6. Gazetted Officer-in-charge of an aerodrome.

[F. No. 21-A/28-62 Pt.III]
S. N. KAUL, Under Secy.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

ARTIKA 21] THURSDAY, NOVEMBER 12, 1964 [SAKA 1886

ART IA—Orders and Notifications of the Government of India; Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF INFORMATION AND BROADCASTING

ORDERS

New Delhi, the 28th August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

rial o.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
	Indian News Review No. 829	.. 285m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
	Frontiers of Freedom	.. 470m ..	Shri S. Sukhdev, Arts. 5 Merewether Road, Behind Taj, Bombay-1.	United Film ..	Film intended for educational purposes.

[No. 24/1/64-F(P). App. 940.]

J. K. JAIN, under Secy.

New Delhi, the 28th August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the orde the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Cen Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column (the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific or a film intended educational purpose a film dealing with n and current events documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 829	.. 285m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with n and current events.
2.	Frontiers of Freedom	.. 470m ..	Shri S. Sukhdev, Arts, 5 Merewether Road, Behind Taj, Bombay-1.	United Film ..	Film intended for edu tional purposes.

[No. 24/1/64-F(P). App. 940]

J. K. JAIN, under Secy.

New Delhi, the 21st August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the orde the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Cen Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific or a film intended educational purpose a film dealing with n and current events documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 828	.. 302m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with n and current events

[No. 24/1/64-F(P) App. 939.]

J. K. JAIN, under Secy.

New Delhi, the 21st August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the orde the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Cen Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific or a film intended educational purpose a film dealing with n and current events documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 828	.. 302m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with n and current events.

[No. 24/1/64-F(P) App. 939.]

J. K. JAIN, under Secy.

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 27th February 1964.

ORDERS

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 803	277m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2.	Cave Temples of India—Series I	282m	Ditto	Ditto	Film intended for educational purposes.
3.	Narmada	457m	Ditto	Ditto	Ditto.
4.	Handicrafts of Assam	320m	Ditto	Messrs. Little Cinema (Calcutta) Pvt., Ltd., Calcutta.	Ditto.
5.	Family Planning—Why ?	282m	Messrs. National Education and Information Films Ltd., National House, Tulloch Road, Bombay—1.		Ditto.

[No. 24/1/64-F(P) App. 901.]

D. R. KHANNA, Under Secy.

New Delhi, the 2nd November 1963.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 786	297m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2.	Industrial India	433m	Ditto	Ditto	Film intended for educational purposes.
3.	Leaders of Tomorrow (Colour)	365m			
4.	Malnad—A Gift of Nature	308m			
5.	Rajgir	451m			
6.	By Road, Rail and Air	402·32m			
7.	Vasudha Sudha (Colour)	590m	Films Officer, Directorate of Publicity, Government of Maharashtra, Bombay.		Film intended for educational purposes.

[No. 24/1/63-F(P) App. 873]

D. R. KHANNA, Under Secy.

New Delhi, the 7th August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendation of th Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 826	.. 294m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

[No. 24/1/64-F(P) App. 935]

J. K. JAIN, Under Secy.

New Delhi, the 10th July 1964.

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said Schedule.

Schedule

Serial No.	Title of the film.	Lenght 35mm.	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 821	298m ..	Films Division Government of India, Bombay.	Fillms Division, Government of India, Bombay.	Film daling with news and current events.

[No. 24/1/64-F(P) App. 928.]

J. K. JAIN, Under Secy.

MINISTRY OF HOME AFFAIRS

New Delhi, the 14th August 1964

NOTIFICATIONS

G.S.R. 1163.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (LXI of 1951), the Central Government, after consultation with the Governments of States concerned, hereby makes the following rules further to amend the Indian Administrative Service (Probation) Rules, 1954, namely:—

1. These rules may be called the Indian Administrative Service (Probation) Amendment Rules, 1964.
2. In the Indian Administrative Service (Probation) Rules, 1954, for clause (b) of rule 12, the following clause shall be substituted, namely:—

"(b) if the Central Government is satisfied that the probationer was ineligible for recruitment to the Service or is unsuitable for being a member of the Service; or"

[No. 23/1/64-AIS III.]

G.S.R. 1164.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (LXI of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following rules further to amend the Indian Police Service (Probation) Rules, 1954, namely:—

1. These rules may be called the Indian Police Service (Probation) Amendment Rules, 1964.
2. In the Indian Police Service (Probation) Rules, 1954, for clause (b) of rule 12, the following clause shall be substituted, namey:—

"(b) if the Central Government is satisfied that the probationer was ineligible for recruitment to the Service or is unsuitable for being a member of the Service; or"

[No. 23/1/64-AIS III.]

O. S. MARWAH, Under Secy.

GOVERNMENT OF PUNJAB

HOME DEPARTMENT

Press

NOTIFICATIONS

No. 12612-PB-63/36609.—3rd September 1963.—Whereas it appears to the Governor of Punjab that a book in Punjabi captioned "Gurbani Gauravta" printed and published by Kaviraj Narain Singh Labh of Gurdwara Sahid Banbhori, district Gurur, and printed at Shri Gurmat Press, Chaura Bazar, Ludhiana, in its passages referred to in the Schedule to this order, contains matter which deliberately and maliciously intends to outrage the religious feelings of a class of citizens of India, namely, Sikhs and to insult their religion or the religious belief.

Now, therefore, in exercise of the powers conferred by section 99-A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforesaid book to be forfeited to the Punjab Government.

Schedule

Page of the book and passages

4—Beginning with the words "Koi Jann Nan Gurbani Da" and ending with the words "Hai Jahir Nahir Sabh Dikhan Di".

5—Beginning with the words "Gurmanter Na Gurbani Da" and ending with the words "Nam Krishan Da Japde".

6 Beginning with the words "Pratham Kaun Bhagauti Hundi" and ending with the words "Usnu Tor Charan Gawan".

—The words "Jehra Gurrur Granth Hun Pothi Gurdas Di Hai".

—The words "Hindu Te Musalman Mehma Sari Kachi Bani Bhat Te Bhagat Sikh Doom Jogi Gai Jo".

—The words "Kewal Pothi Bhi Nehi-Kiun Howe Guru Granth".

—Beginning with the words "Bani Ta Dasmesh Di" and ending with the words "Guru Granth Oh Bhal".

—The words, "Guru Granth Nahi Dassan Guruak Da Sarup Thi Jo-Kachi Bani Kadh Guru Daswen Di Pai Bina".

—The words "Toosin Jaan Masit Oye Simgh Sabibo—Howe Kulyan Dich Shuma Kahton".

26—The words "Khari Bir Da Guru Granth Labha-Kium Na Guru Di Pawe Phitkar Kahton" and beginning with the words "Bani Shekh Farid Di" and ending with the words "Kina Nahi Pharda Chor".

28—The words "Kache Pile Dhile Anhe Kanian Di Jo Hai Bani-Panth Ley Narak Jani Kadhan Bhora Bhora Singho".

—Beginning with the words "Darke Johangir Jou Sikhan" and ending with the words "Gur Thi Pathi Gaib".

—The words "Yet Panth Sara Disda Kholian Da-Khot Kadhda Nahi Nitar Pothi".

51—Beginning with the words "Guru Sahib Te Bhi Kare War Pothi" and ending with the words "Nai Chhinhe Kamai Chamar Pothi".

56—Beginning with the words "Guru Nank Nu Ahmadi" and ending with the words "Maro Urde Dhang".

81—The words "Bhagtan Bhattan Jogian-Doomar Sikhan Nal Jo Yeh Guru Granth Hai-Tar Sikhi Na Bhal".

84—The words "Amrit Pan Kita Dasmesh Guru Da-Gurur Ban Bethe Doom Mir Mere".

90—Beginning with the words "Kesa Guru Garanth Yeh Bania" and ending with the words "Kiun Karde Dodi Partit".

117—The words "Harmandar Di Pothi Banwawiti Tun-Sandhi Bellan Hain Shukar Manay Bassan".

124—The words "Manka Paike Dasmesh Ji Ne-Mani Singhon Garanth Likhwaye Dassan".

125—Beginning with the words "Ghallu Ghare Andar Soi Gum Hoia" and ending with the words "Khari Bir Sare Najar Aye Dossan".

129—Beginning with the words "Us Kal Sande Jo Pujari Sango" and ending with the words "Aoli Pothi Da Mul Na Man Kita".
Beginning with the words "Sada Leyi Oh Panth Ton Geyi Pothi" and ending with the words "Guru Bani Da Kisa Na Man Kita".

144—The words "Hun Da Guru Granth Jo-Panth Wirodhi Bir".

147—The words "Misrat Pothi Nahi Gura Granth Hosin Kitne Shekh Julahe Milaye Dekho".

168—Beginning with the words "Chele Rama Nand De" and ending with the words "Guru Garanth Maharaj".

By order,

J. D. KHANNA,
Dy. Secy. to the Govt. of Punjab.

No. 7526-IPB-64/23535.—1st August 1964.—Whereas it appears to the Governor of Punjab that the issue, dated the 27th March 1964, of the magazine entitled 'Al-Ehtsamg', an Urdu weekly from Lahore (Pakistan) edited by Mr. Mohd. Ishaq, carried an editorial captioned "Musalmanon Ke Qatal-e-Aam" containing matter which is intended to promote feelings of enmity between Hindus, Sikhs and Muslims; and thereby contravenes section 153-A of the Indian Penal Code.

2. Now, therefore, in exercise of the powers conferred by section 99-A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned magazine to be forfeited to the Punjab Government.

By order,

LAKSHMI NARAIN,
Dy. Secy. to the Govt. of Punjab.

MINISTRY OF HOME AFFAIRS

New Delhi-11, the 24th September 1964.

ORDERS

No. 33/14/64-Poll.II.—Whereas in the opinion of the Central Government the undermentioned monthly magazines, printed in the People's Republic of China, contain prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, and in supersession of this Ministry's order No. 33/14/64-Poll. II, dated the 21st September 1964, the Central Government hereby—

(a) prohibits the sale or distribution of the said magazines or any extracts therefrom or of any translations thereof, and declares the said magazines and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said magazines to deliver the same to the local police authorities.

(1) Issue Nos. 4 and 8 of "China Reconstructs", of 1964, published by the China Welfare Institute Wai Wen Building, Peking (37), China;

(2) Issue Nos. 2, 3, 4, 6 and 7 of "China Pictorial", of 1964, published by China Pictorial, Baiwanzhuang Road, Peking 37, China; and

(3) February, 1964 issue of "Cheen Sachitra" in Hindi, published by "Cheen Sachitra", Baiwanzhuang Road, Peking 37, China.

G. S. KAPOOR,

Under Secy. to the Govt. of India.

New Delhi-11, the 23rd September 1964.

No. 41/112/64-Pol.II.—Whereas in the opinion of the Central Government the book entitled "Tibetan Interviews" by Ana Louise Strong, published by New World Press, Peking, and printed in the People's Republic of China, contains prejudicial reports as defined in clause (7) of rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers conferred by rule 45 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said book or any extract therefrom or of any translation thereof, and declares the said book and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said book to deliver the same to the local police authorities.

G. S. KAPOOR,

Under Secy. to the Govt. of India.

HOME DEPARTMENT

Press

NOTIFICATION

No. 1173-IPB-64/12217. — 22nd April 1964

Whereas it appears to the Governor of Punjab t the book in Hindi captioned "Awaran" written Shri Guru Dutt and printed by Messrs. Bharti Sa Sadan, 30/90 Cannaught Circus, New Delhi-1, in passages referred to in the schedule to this orc contains matter which deliberately and malicious intends to outrage the religious feelings of the cl of citizens of India, namely, Sikhs, and to ins their religion or religious belief.

Now, therefore, in exercise of powers conferred section 99-A of the Code of Criminal Procedu 1898, the Governor of Punjab is pleased to decla every copy of the aforesaid book to be forfeited the Punjab Government.

Schedule

Page of the book and passages

18 -Beginning with the words "Jo Manush Man Ki....." and ending with the w ".....Karna Nahin Jante".

21—Beginning with the words "Bazar M Yeh....." and ending with the words " Mol Le Sakte Hain".
Beginning with the words "Jahan Manush Man....." and ending with the words ".. Vahan Dan De Kar Kiya Karunga".
Beginning with the words "Ek Din Kewal....." and ending with the words".. Puttar Ki Baat Ko Samjane Lagi Thi".

29—Beginning with the words "Yeh Dunia D Hai....." and ending with the words ".. Donon Bhin Bhin Baten Hain".

82- Beginning with the words "Hinduon Bhangi Chamaron....." and ending with words ".....Chura Chamar Saminen La Hain".

95—Beginning with the words "Sardar Harbhaj Singh Panch Barsh....." and ending with t words ".....Se Uppar Samjteh Hain".
Beginning with the words "Menepuchha Kiya....." and ending with the words ".. Beh Uttar Nahin De Sakte".

110—Beginning with the words "23 Barsh Ayyu....." and ending with the words ". Banne Lag Gai The".

110-111—Beginning with the words "Guru Mul To Aab....." and ending with the words ".. Hai Reh Giya Hai".

112—Beginning with the words "Unhon Ne Aur To....." and ending with the w ".....Unki Hataya Kar Di Thi".

115—Beginning with the words "Apko Isi Kharabi Kiyon Malum....." and ending v the words ".....Kichar Men Ja Phansen Ha

126—Beginning with the words "Neela Devi Mujko Reject....." and ending with words ".....Ki Men Sikh Nahin Hun".

145—Beginning with the words "Mere Likhne Per Ki....." and ending with words ".....Kesh Katwa Dega".

291—Beginning with the words "Jahan Tak Mujko Samaran Hai....." and ending with the words ".....Sada Hi Apriya Raha Hai".

292—Beginning with the words "Apne, Eki Bewadsar Koman" and ending with the words "..... Peath Kar Dhara Tha".
Beginning with the words "Parantu Pritam Singh Ne Kaha....." and ending with the words ".....Samja Jata Hun".
Beginning with the words "Prantu Apke Acharan Men To....." and ending with the words ".....Ang Nahin Manta".

293 -Beginning with the words "Dekhiya Amrit Ji....." and ending with the words ".....Yeh Jhanjat Chhor Chuka Hota".

ILLEGIBLE,
Dy. Secy. Home, Government,
Punjab, Home Department.

MINISTRY OF FINANCE

(Department of Revenue & Company Law)

New Delhi, the 10th August 1964.

(INCOME-TAX ESTABLISHMENTS.)

NOTIFICATIONS

No. 182.—On return from leave, Shri G. R. Raghavan has resumed duties as Applleate Assistant Commissioner of Income-tax, Q—Range, Calcutta, with effect from the forenoon of 23rd July 1964, relieving Shri S. R. Shukla, Applleate Assistant Commissioner of Income-tax, R—Range, Calcutta, of the additional charge.

New Delhi, the 25th July 1964.

No 169.—On return from leave, Shri A. M. Ramakrishnan has resumed duties as Appellate Assistant Commissioner of Income-tax, F—Range, Calcutta, with effect from the forenoon of 6th July 1964, relieving Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J—Range, Calcutta, of the additional charge.

M. G. THOMAS, Under Secy.

MINISTRY OF FINANCE

Department of Revenue and Company Law

New Delhi, the 3rd August 1964

NOTIFICATION

Income-tax Establishments

No. 176.—Shri R. N. Jain is confirmed as Commissioner of Income-tax, Grade, I, with effect from the 25th April 1962.

S. P. PANDE, Dy. Secy.

PUNJAB GOVERNMENT

HOME DEPARTMENT

Press Branch

NOTIFICATION

Dated Chandigarh, the 10th August 1964.

No. 8950-1PB-64/26739. — Whereas it appears to the Governor of Punjab that the issue dated the 29th April 1964, of the newspaper entitled, "Hurriayat", an Urdu daily, from Karachi (West Pakistan) edited by Shri Fakhar Matri, contains a news item captioned "Maulana Abdul Kalam Azad Ke Walad Aur Khawaja Hasan Nizami Ke Khandan Ki Kabren Mismar Kar Di Gain", which deliberately and maliciously intends to outrage the religious feelings of a class of citizens of India, namely, Muslims, and which is intended to promote feelings of enmity between Hindus and Muslims;

Now, therefore, in exercise of the powers conferred by section 99-A, of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the afore-mentioned newspaper to be forfeited to the Government.

By order,

LAKSHMI NARAIN,
Dy. Secy. to Govt., Punjab,
Home Department.

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 30th July, 1964.

G.S.R. 1097. In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962 (published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 1465, dated the 5th November, 1962), namely:—

1. These rules may be called the Defence of India (Tenth Amendment) Rules, 1964.

2. In rule 47 of the Defence of India Rules, 1962, after sub-rule (3A), the following sub-rule shall be inserted, namely:—

"(3B) Notwithstanding anything contained in the Indian Patents and Designs Act, 1911 (2 of 1911), the Controller may, subject to such conditions, if any, as he thinks fit, extend the time for doing anything required to be done by or under that Act in relation to any application for the grant of patent in respect of which the Central Government has given any direction to the Controller under sub-rule (3A), whether or not such time has previously expired.".

[No. F.3/6/64-Poll(Spl.)]

HARI SHARMA, Addl. Secy.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 23rd September 1963

The Defence of India (Ninth Amendment) Rules, 1963.

G.S.R. 1525.—In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962, namely:—

1. These rules may be called the Defence of India (Ninth Amendment) Rules, 1963.

2. In the Defence of India Rules, 1962,—

(i) in Part XII-A, for the word "Board", wherever it occurs, the word "Administrator" shall, unless there is anything repugnant in the subject or context, be substituted and there shall also be made in any sentence in which the word occurs such consequential amendments as the rules of grammar may require;

(ii) in rule 126A,—

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) 'Administrator' means the Administrator appointed under rule 126J";

(b) after clause (b), the following clause shall be inserted, namely,—

"(bb) 'certified goldsmith' means a dealer who holds a valid certificate granted under rule 126HH recognising him as a goldsmith",;

(iii) in rule 126B, after sub-rule (1), the following sub-rule shall be inserted, namely:

"(1-A) On and from the commencement of the Defence of India (Ninth Amendment) Rules, 1963,—

(a) no dealer other than a certified goldsmith shall accept any ornament of a purity exceeding fourteen carats, for polishing or repair;

(b) any dealer may accept any ornament of any purity for the purpose of making new ornament or ornaments of a purity not exceeding fourteen carats".

(iv) in rule 126C, in sub-rule (1), for the words "As from the commencement of this Part", the words, figures and letter "Save as provided in Chapter IV-A of this Part, as from the commencement of this Part" shall be substituted;

(v) in rule 126H, sub-rule (4) shall be omitted;

(vi) after Chapter IV, the following Chapter shall be inserted, namely:—

"CHAPTER IVA

'126HH. Certified goldsmiths. — (1) A dealer who is not required by sub-rule (3) or sub-rule (4) of rule 126E to make any application for the issue of a licence under that rule and has not obtained any licence in pursuance of an application made by him under sub-rule (6) of that rule may, if h was carrying on business as a dealer for mor than a year immediately before the commence ment of this Part:—

(a) accept from any person, not being a dealer or refiner, any ornament or ornaments having gold of a purity exceeding fourteen carats for the purpose of making, manufacturing or preparing, and

(b) make, manufacture or prepare, new ornament or ornaments from that ornaments or those ornaments so however that the purity and the total quantity of gold contained in such new ornament or ornaments do not exceed the purity and the total quantity of gold contained in the ornament accepted.

(2) No such dealer shall accept any such ornaments or ornaments for the purpose of making, manufacturing or preparing new ornament or ornaments as aforesaid after the 31st December 1963 unless before that date he has obtained on an application made in that behalf a certificate recognising him as a goldsmith in such form as may be prescribed and on payment of a fee of one rupee.

(3) On receipt of an application under sub-rule (2), the Administrator may, after making such enquiry as to the antecedents of the applicant and as to the provision, if any, which has been made for the grant of assistance to the family of the applicant by Government or any Government-sponsored agency and after considering the desirability or otherwise of increasing the number of persons dealing in gold in the area in which the applicant carried on business, by order in writing either grant the certificate or reject the application for the same.

(4) A certificate granted under this rule shall be cancelled by the Administrator—

(i) if the certified goldsmith is, at any time after the grant of the certificate to him, registered under any law with respect to sales tax, or

(ii) if the Administrator is satisfied that any statements made in the application for the issue of the certificate or in relation to the certificate are incorrect or false in material particulars or that the holder of the certificate has contravened any of the provisions of this Part:

Provided that no certificate shall be cancelled unless reasonable opportunity has been given to the holder thereof to show cause why the certificate shall not be cancelled.

(5) Sub-rule (10) of rule 126E shall apply, as far as may be, to a certified goldsmith whose certificate has been cancelled as if he were a licensed dealer.

(6) Every certified goldsmith shall have in his possession the certificate granted to him while he carries on business as such goldsmith and shall produce it for inspection on demand by any officer authorised by the Administrator in this behalf.

(7) The provisions of rule 126G shall apply, as far as may be, to a certified goldsmith as if he were a licensed dealer.

(8) Notwithstanding anything contained in rule 126C a certified goldsmith may make or manufacture primary gold of a purity exceeding fourteen carats by melting or processing or converting any ornament:

Provided that a certified goldsmith shall not have at any time in his possession, custody or control any quantity of such primary gold in excess of one hundred grammes";

(vii) for rule 126J, the following rule shall be substituted, namely:—

"126-J.— Appointment and functions of Administrator.—(1) The Central Government shall, by notification, appoint an Administrator for carrying out the purposes of this Part.

(2) It shall be the duty of the Administrator by such measures as he may think fit—

(a) to discourage the use and consumption of gold,

(b) to bring about conditions tending to reduce the demand for gold and

(c) to advice the Central Government on all matters relating to gold.

(3) The Administrator shall discharge his functions subject to the general control and directions of the Central Government.

(4) The Administrator may by general or special order authorise such person as he thinks fit to exercise all or any of the powers exerciseable by him under this Part and different persons may be authorised to exercise different powers:

Provided that no officer below the rank of Collector of Customs or Central Excise or Collector of a district shall be authorised to hear appeals under sub-rule (3) of rule 126M.

(5) Subject to any general or special direction given or condition attached by the Administrator, any person authorised by the Administrator to exercise any powers may exercise those powers in the same manner and with the same effect as if they had been conferred on that person directly by this Part and not by way of authorisation.

(6) Anything done or any action taken (including any application made to, or any order made or licence issued by, the Gold Board or other competent authority) under or in pursuance of this Part before the commencement of the Defence of India (Ninth Amendment) Rules, 1963, shall, so far as as it not inconsistent with the provisions of this Part on or after such commencement, be deemed to have been done or taken under the provisions of this Part as amended by the Defence of India (Ninth Amendment) Rules, 1963".

(viii) in rule 126L. in sub-rule (16), the following shall be inserted at the end, namely:—

and such penalty may be imposed,—

(a) without limit, by an officer not below the rank of Collector of Customs or Central Excise;

(b) where the penalty proposed to be imposed does not exceed two thousand rupees, by an officer not below the rank of Assistant Collector of Customs or Central Excise";

(ix) in rule 126M—

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:—

"(3) An appeal shall lie to the Administrator from every adjudication of confiscation under sub-rule (2) within a period of three months from the date of the communication of the order of adjudication:

Provided that in the case of an adjudication of confiscation before commencement of the Defence of India (Ninth Amendment) Rules, 1963, such appeal shall lie within the period of three months aforesaid or within a period of one month from such commencement, whichever period expires later".

(ii) in sub-rule (8), the following sub-rule shall be inserted, namely:—

"(9) The provisions of this rule relating to appeal shall apply in relation to any order imposing a penalty under sub-rule (16) of rule 126L as they apply in relation to an adjudication of confiscation under this rule";

(x) in rule 126O in sub-rule (2), for the words "Every member of the Board", the words "The Administrator" shall be substituted;

(xi) in rule 126P, in sub-rule (2), after item (viii), the following item shall be inserted, namely:—

"(viii-a) carries on business as a certfied goldsmith in contravention of the provisions of rule 126HH";

(xii) for rule 126 S, the following rule shall be substituted, namely:—

"126 S, Administrator, etc., to be public servants and applicantion of certain provisions of Central Excises and Salt Act.

(1) The Administrator and any person authorised by him or the Central Government, and performing any functions in the implementation of this Part, shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

(2) The provisions of sections 11, 15 and 23 of the Central Excises and Salt Act, 1944 (I of 1944), relating to—

(i) recovery of any sum payable to the Government, or

(ii) rendering of assistance by any officer of Police or Customs, and

(iii) failure of any Central Excise officer on duty, respectively, shall, as far as may be, apply in regard to like matters under the provisions of this Part".

[No. F.30/3/63-GCR.]

B. N. BANERJI, Jt. Secy.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATIONS

(Chartered Accountants)

New Delhi-1, the 30th July 1964.

No. 20-PG(Exam.)N/64.—In pursuance of paragraph 5 of schedule 'C' to Regulation 179 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that an examination in Management Accountancy Course, Part I, under the said regulations shall be held on the 6th, 7th, 9th, and 10th November, 1964. The examination will be held at the following centres:—

(1) Ahmedabad, (2) Amritsar, (3) Bangalore, (4) Bombay, (5) Calcutta, (6) Coimbatore, (7) Delhi, (8) Ernakulam, (9) Gauhati, (10) Hyderabad, (11) Indore, (12) Jaipur, (13) Kanpur, (14) Madras, (15) Madurai, (16) Nagpur, (17) Patna, (18) Poona, and (19) Vijayawada.

Applications for admission to the examination are required to be made on the prescribed form, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, Indraprastha Marg, New Delhi-1. Each such application together with the necessary documentary evidence and a Demand Draft for Rs. 100 payable at New Delhi and drawn in favour of the Secretary must be sent so as to reach the Secretary to the Council not later than the 15th September, 1964.

C. BALAKRISHNAN,
Secretary.

New Delhi-1, the 30th July 1964.

13-Exam.(20) 64.—In pursuance of regulation 20 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that the Preliminary Examination under the said regulations shall be held on the 6th, 7th, 9th, 10th and 11th November 1964, the Intermediate Examination on 6th, 7th 9th, 10th, 11th and 12th November 1964, and the Final Examination on 6th, 7th, 9th, 10th, 11th, 12th, 13th and 14th November 1964. The examinations will be held at the following centres, provided that sufficient number of candidates present themselves for the Examinations, at each of the centres:—

(1) Ahmedabad, (2) Amritsar, (3) Bangalore, (4) Bombay, (5) Calcutta, (6) Coimbatore, (7) Delhi, (8) Ernakulam, (9) Gauhati, (10) Hyderabad, (11) Indore, (12) Jaipur, (13) Kanpur, (14) Madras, (15) Madurai, (16) Nagpur, (17) Patna, (18) Poona, and (19) Vijayawada.

Applications for admission to these examinations are required to be made on the prescribed forms, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, Indraprastha Marg, New Delhi-1. Each such application together with the necessary certificates and a demand draft or Indian Postal Order payable at New Delhi and drawn in favour of the Secretary refe to above, for the Examination fee of Rs. 27 in case of Preliminary Examination, Rs. 52 in the of the Intermediate Examination and Rs. 77 admission to both the Groups or Rs. 52 for admis to one Group only of the Final Examination, n be sent so as to reach the Secretary to the Cou not later than the 15th September 1964.

C. BALAKRISHNAN
Secretary.

New Delhi-1, the 18th July 1964.

No. 60-Misc.(88)/64.—In pursuance of sub-sect (1) of section 13 of the Chartered Accountants A 1949 (XXXVIII of 1949), it is hereby notified that resignation of Shri V. Satyamurti, Deputy Secret Ministry of Finance, Department of Revenue Company Law, Government of India, New D from the membership of the Council has b accepted with immediate effect.

C. BALAKRISHNAN,
Secretary.

New Delhi-1, the 6th June 1964.

No. 60-Misc(84)/64.—In pursuance of sub-sect (1) of section 13 of the Chartered Accountants A 1949 (Act XXXVIII of 1949), the Council of Institute of Chartered Accountants of India is plea to accept the resignation of Shri J.S.F. Gibb, F.C. of Messrs. Lovelock and Lewes, Charte Accountants, 4 Lyons Range, Calcutta, from membership of the Council of the Institute, w immediate effect.

C. BALAKRISHNAN,
Secretary.

New Delhi-1 the 15th June 1964.

No. 4-CA(1)/5/64-65.—In pursuance of regulat 12 of the Chartered Accountants Regulations, 19 it is hereby notified that in exercise of the pow conferred by clauses (a) and (b) of sub-section (1) section 20 of the Chartered Accountants Act, 19 the Council of the Institute of Chartered Accountar of India has removed from the Register of Membe with effect from the dates against their names, t names of following gentlemen, namely:—

Membership No., name and address and date removal.

Under section 20(1)(b), i.e. at his own request

437 Shri John Whitton Easson, Abbotsgran Tayport Road, Newport-On-Tay, Fife (U. —1-4-1964.

Under section 20(1)(a), i.e., on account of death

973 Shri Tadinada Bhaskara Rao, Kanukolanu Street, Powerpet, Eluru, (West Godav District) (Andhra Pradesh)—11-4-1964.

C. BALAKRISHNAN,
Secretary.

New Delhi-1, the 9th June, 1964.

No. 8-CA(1)/5/64-65.—In pursuance of clause (3) of regulation 10 of the Chartered Accountants Regulations, 1949, it is hereby notified that the Certificate of Practice issued to Shri Anil Kumar Roy, F.C.A., 10 Russell Street, Calcutta-16. Membership No. 580), shall stand cancelled with effect from the 31st March 1964, to the 30th June 964.

C. BALAKRISHNAN,
Secretary.

New Delhi-1, the 18th June, 1964.

No. 8-CA(1)/8/64-65.—In pursuance of clause (3) of regulation 10 of the Chartered Accountants Regulations, 1949, it is hereby notified that Certificates of Practice issued to following members, shall stand cancelled during the period shown against their names, namely:—

Membership No., name and address and period during which the certificates shall stand cancelled cancelled.

4708 Shri Chandrakant Raojibhai Patel, A.C.A., c/o Post Box No. 11264. Nairobi (East Africa)—13th June 1964 to 30th June 1964.

6502 Shri N. S. Seshadri, A.C.A., 'Lakshmi Sadanam', 54 Race Course, Coimbatore-1—20th May 1964 to 30th June 1964.

4563 Shri Chhaganlal Jain, F.C.A., 16C Ashutosh Mukherjee Road, Calcutta-20—12th June 1964 to 30th June 1964.

C. BALAKRISHNAN,
Secretary.

New Delhi, the 25th May, 1964.

No. 5-CA(1)/5/64-65.—With reference to this Institute's notification No. 4-CA(1)/13/60/61, dated the 23rd December 1960 and notification No. 4-6A(1)/5/63-64, dated the 26th February 1964, it is hereby notified in pursuance of regulation 14 of the Chartered Accountants Regulations, 1949, that in exercise of powers conferred by regulation 13 of the said regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following members:—

Membership No., name and address and date of restoration.

4149 Shri Sahib Kotumal Malkani, A.C.A., Loch Lommand Lodge, 12/1 Pretoria Street, Calcutta—11th May 1964.

4312 Shri Jagan Nath Saigal, A.C.A., 68-E, Kamla Nagar, Delhi—20th May 1964.

C. BALAKRISHNAN,
Secretary.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

New Delhi, the 16th March 1964.

The Defence of India (Sixth Amendment) Rules, 1964

G.S.R. 477.—In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962 (published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 1465, dated the 5th November, 1962), namely:—

1. These rules may be called the Defence of India (Sixth Amendment) Rules, 1964.

2. In rule 126 HH, after sub-rule (8), the following sub-rule shall be inserted, namely:—

"(9) A dealer who may, in accordance with the provisions of this rule, accept any ornament or ornaments having gold of a purity exceeding 14 carats for the purpose of making, preparing or manufacturing new ornament or ornaments having gold of a purity exceeding 14 carats, may send the ornament or ornaments so accepted to any other such dealer who possesses equipments for drawing wires or for die casting or who is a specialist in stone-setting, enamelling or polishing and that other dealer shall

(a) where the ornament or ornaments have been sent, either before or after melting, for the purpose of drawing wires or casting dies, draw such wires or cast such dies and return them;

(b) where the ornament or ornaments have been sent after making, preparing or manufacturing new ornament or ornaments, return such new ornament or ornaments after setting stones, enamelling or polishing."

[No. F.1/8/64-GC.II.]

B. D. PANDE, Addl. Secy.

ERRATUM

In order No. 206(MAS)(I)/685/63-Pay. II, dated 5th March 1964, of the Ministry of Food and Agriculture (Department of Food), published in the "Gazette of India, Extraordinary, Part II, section 3(i), dated 5th March 1964, as G.S.R. 418, the following correction is to be made:—

In page 325, paragraph 3(b), 3rd line, for "Sta Government;" read "State Government;"

B. D. PANDE, Addl. Secy.

New Delhi, the 30th November, 1963

The Defence of India (Thirteenth Amendment) Rules, 1963

G.S.R.—1849.—In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962 (published with the notification of the Government of India in the Ministry of Home Affairs No. G.S.R. 1465, dated the 5th November, 1962), namely:—

1. These rules may be called the Defence of India (Thirteenth Amendment) Rules, 1963.

2. For sub-rules (2) of rule 126HH of the Defence of India Rules, 1962, the following sub-rule shall be substituted, namely:—

"(2) No such dealer shall accept any such ornament or ornaments for the purpose of making, manufacturing or preparing new ornament or ornaments as aforesaid after the 31st January, 1964, unless he has, before that date, made an application to the

Administrator in the prescribed form on payment of a fee of one rupee for the issue of a certificate recognising him as a goldsmith:

Provided that he shall not carry on business as such dealer after he is informed by the Administrator by notice in writing that his application for the issue of a certificate has been rejected."

[No. 30/7/63-GCR.]

B. D. PANDE, Addl. Secy.

New Delhi, the 20th November, 1963.

The Defence of India (Twelfth Amendment) Rules, 1963

G.S.R. 1815. In exercise of the powers conferred by section 3 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby makes the following rules further to amend the Defence of India Rules, 1962 (published with the notification of the Government of India in the Ministry of Home Affairs No. GCR 1465, dated the 5th November, 1962) namely:—

1. These rules may be called the Defence of India ((Twelfth Amendment) Rules, 1963.

2. In sub-rule (10) of Rule 126E of the Defence of India Rules, 1962,—

(i) in clauuse (a), for the words "within thirty days from the date of such expiry, rejection or cancellation deposit with the Administrator the entire quantity of gold in his possession on the date of such expiry, rejection or concellation" the words and figuures "within thirty days from the date of such expiry, rejection or cancellation or from the 20th day of November, 1963, whichever is later, sell or otherwise transfer to any dealer or refiner licensed under this Part the entire quantity of gold in his possession on the date of such expiry, rejection or cancellation" shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely:—

(b) Where any gold has been deposited under this clause as it stood before the 20th day of November, 1963, the Central Government has not purchased such gold the Administrator may return such gold to the person who deposited it and such person shall thereupon dispose of it under clause (a) within thirty days of such return".

[No. F.1/52/63-GC.II.]

B. D. PANDE, Addl. Secy.

NOTIFICATIONS BY THE HOME DEPARTMENT, GOVERNMENT OF PUNJAB

Press

Chandigarh, the 29th May 1964

No. 7227-IPB-64/18970. — Whereas it appears to the Governor of Punjab that the book captioned "Sikh Itihas", Part II, written by Prof. Kartar Singh, M.A., and published by Secretary, Shrimoni Gurdwara Prabandhak Committee, Amritsar, in its passages, referred to in the schedule to this order, contains matter which is deliberately and maliciously intended to outrage the religious feelings of Nam Dharis and is also intended to promote feelings o hatred between Nam-Dharis and other Sikhs;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned book to be forfeited to the Punjab Government.

Schedule

Page of the book and passages

210—"Patta Nahin—Chale Gaye".
218 and 219—"Ki Tusan Mera Ardasa—Malesh Panth Kiha Karde San".
220—"Dooje, Kukian—Kharaj Kar Liya".
222 and 223—"Unahan Ne 14 June—Shak Na Kita Gaya".
229—"Haan Sukhe (Bhang) Di Tot—Gaphhe Launde Rahe".
241—"Inahan Sabh Galann—Nahin Kar Rahe".
242—"Unahan De Ik—Hindu Nahi Rahi Janda", read with comments in the foot-note thereunder.
245—"Shri Dashmesh Ji Di—Chalu Kar Baithe Han".
259—"Aeh Itihasik Sachai—Packi Sadeevi Karan Di".
261—"Nale Kukian De—Hee Sama Rahe Ga".
263-64—"Nale Gur Sikhi De—Saja De Bhagi Sami De Han".

By order,

LAKSHMI NARAIN, Dy. Secy.

Dated the 4th April 1964

No. 1138-IPB-64/10709. — Whereas it appears to the Governor of Punjab that issue, dated the 23rd September 1963, of the newspaper entitled "Gharib", an Urdu Daily from Lyallpur (Pakistan), edited by Shri Riasat Ali "Azad", in its passages referred to in the schedule to this order, contains matter which deliberately and maliciously intends to outrage the religious feelings of a class of citizens of India, namely, Muslims, and which is intended to promote feelings of enmity between Hindus and Muslims;

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned newspaper to be forfeited to the Punjab Government.

Schedule

Page 3—Editorial captioned, "Mashariqi Pakistan Ki Sarhad Par" beginning with the words, "Bharat Guzishata Ek Sal Se....." and ending with words "Pakistani Sarhadon Par Fauji Muzahira Kiya Jata Hai"; and beginning with the words, "Lekan Ab In Tamam Amoor....." and ending with the words, "Ek Sochi Samjhi Sazish Ke Mutabio Amal Men Laye Ja Rahe Hain".....

Page 5—News-item captioned, "Hindusthan Se Muslaman Ko Nan Nikala Giya To Ham Inhain..... Gharaq Kar Denge" beginning with the words, "Bharati Hinduon Nen Muslamanon....." and ending with the words, "Muslamanon Ke Khilaf Sare Mulak Men Muzahire Kar Ke Hinduon Ko Bedar Kar Den".

By order,

LAKSHMI NARAIN, Dy. Secy.

gistered No. C207

The Calcutta Gazette

सत्यमेव जयते

'INA 30] THURSDAY, NOVEMBER 19, 1964 [SAKA 1886

RT IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF HOME AFFAIRS

New Delhi, the 2nd November 1964

NOTIFICATION

o. 6|158|64-F.I.—The following draft of certain s further to amend the Registration of Foreigners s, 1939, which the Central Government proposes nake in exercise of the powers conferred by sec- 3 of the Registration of Foreigners Act, 1939 of 1939), is published as required by the said ion for the information of all persons likely to be ed thereby; and notice is hereby given that the t rules will be taken into consideration by the tral Government on or after the 20th November 4. Any objection or suggestion which may be ived from any person with respect to the draft s before the said date, will be considered by the ral Government.

Rules

These rules may be called the Registration of igners (Second Amendment) Rules, 1964.

For Form 'D' appended to the Registration Foreigners Rules, 1939, the following Form shall ubstituted, namely:

'The Registration of Foreigners Rules, 1939

FORM 'D'

MBARKATION|DISEMBARKATION CARD

(Rules 4A, 15 and 16)

Name in full

Mr.

Mrs.

Miss.

Maiden name.....

2. Date of birth.....

3. Place of birth.....

4. Nationality.....

5. Occupation.....

6. Permanent address.....

7. (a) For arriving passengers-Port of embarkation

(b) For passengers leaving-Port of disembarkation.....

8. (a) For arriving passengers-Intended address....

(b) For passengers leaving-Last address.....

9. Passport No., Place and date of issue.....

Signature of passenger with date."

FATEH SINGH, Jt. Secy.

ORDER

No. 41/97/64-Poll.-II. — 26th August 1964. — Whereas in the opinion of the Central Government the Urdu book entitled "Haram Ke Pasban" written by Mir Gulam Ahmed Kashfi and published by the Kashmir Publishing House, T/782, Purana Qillah, Rawalpindi, contains prejudicial reports as defined

in clause (7) of rule 35 of the Defence of India Rules, 1962, the Central Government hereby—

(a) prohibits the sale or distribution of the said book or any extract therefrom or of any translation thereof, and declares the said book and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said book to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

MINISTRY OF FINANCE

Department of Revenue and Company Law

New Delhi, the 27th August 1964

NOTIFICATIONS

(Income-tax Establishments)

No. 198.—Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, took over as Appellate Controller of Estate Duty, Calcutta, in addition to his own duties, on the afternoon of 20th June 1964, vice Shri A. M. Ramkrishnan, proceeded on leave.

No. 199.—On return from leave, Shri A. M. Ramkrishnan has taken over as Appellate Controller of Estate Duty, Calcutta, with effect from the forenoon of 6th July 1964, relieving Shri G. B. Seth of the additional charge.

No. 200.—On transfer and after expiry of leave, Shri T. K. Sourirajan, formerly Appellate Assistant Commissioner of Income-tax, Tiruchirapalli, has taken over charge as Appellate Assistant Commissioner of Income-tax, H-Range, Calcutta, with effect from the afternoon of 31st July 1964, reli Shri K. S. Narayanaswami, Appellate Ass Commissioner of Income-tax, G-Range, Calcutt the additional charge.

No. 201.—On transfer, Shri Mohd. Swalehu formerly Inspecting Assistant Commissione Income-tax, Kanpur, has taken over char Inspecting Assistant Commissioner of Incom Range-IV, Calcutta, with effect from the foreno 5th August 1964, vice Shri S. C. Verma.

M. G. THOMAS, Under

DELHI ADMINISTRATION, DELHI

NOTIFICATION

Dated the 25th August 1964

No. F. 154/64-C.—Whereas the Chief Cor sioner, Delhi, is satisfied that the Poem en "Lakhte Jigar" in the August 1964 issue o monthly magazine "Shama" published by Shri M Yunus Delhvi contains matter which is deliber and maliciously intended to outrage the reli feelings of a class of the citizens of India, nar the Christians, by insulting their religious belief the publication of which is punishable under se 295A of the Indian Penal Code (Act XLV of 1

Now, therefore, in exercise of the powers ferred by section 99A of the Code of Criminal cedure, 1898 (Act V of 1898), and on the afor grounds the Chief Commissioner hereby declar be forfeited to Government every copy of the issue of the magazine and all other documents taining copies, reprints, translations of or ext from the said poem.

By order,

K. M. L. GUPTA, Under Secy. (He

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi the 6th July 1964

ORDERS

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 196 Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films sp in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in col of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the the applicant	Name of the producer.	Whether a scientific or a film intended educational purpose a film dealing wi news and current ev or a documentary fi
1	2	3	4	5	6
1.	Indian News Review No. 821.	291m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with and current events
2.	The Fifth Eye ..	555·04m ..	Messrs. Bhardwaj Films, Bombay.		Film intended for ed tional purposes.
3.	All Under Heaven by Force	582·77m ..	Shri J. B. H. Wadia, Zaveri Building Road, Bombay-12.	Messrs. Wadia Movitone, 136 Chamar Baug.	Film intended for e tional purposes.

(No. 24/1/64-F(P) App. 92

J. K. JAIN, Under Secy.

New Delhi, the 4th January 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film, specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Lenght 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 795	300m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24/1/63-FP. App. 886)
D. R. KHANNA, Under Secy.

New Delhi, the 7th February 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 800.	300m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2.	A Story of Seeds ..	304m ..	Khadi and Village Industries Commission, Vile Park, Bombay.	..	Film intended for educational purposes.

[File No. 24/1/64-F(P) App. 898.]
D. R. KHANNA, Under Secy.

New Delhi, the 17th February 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 801.	256m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24/1/64-FP. App. 899).
D. R. KHANNA, Under Secy.

New Delhi, the 10th March 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 804.	293m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2.	When the Unexpected Happens.	294m ..	Ditto ..	Ditto ..	Film intended for educational purposes.
3.	Research for Better Food	301m ..	Ditto ..	Ditto ..	Ditto.

[(No. 24/1/64-F(P) App. 902)].

D. R. KHANNA, Under Secy.

New Delhi, the 25th July 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O.-2732, dated the 20th September 1963, the Central Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said schedule

Schedule

Serial No.	Title of the film	Length 35mm.	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film
1	2	3	4	5	6
1.	Indian News Review No. 824 ..	291m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events

(No. 24/1/64-FP) App 932

J. K. JAIN, Under Secy.

New Delhi, the 17th July 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No S.O.-2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said schedule.

Schedule

Serial No.	Title of the film.	Length 35mm.	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film
1	2	3	4	5	6
1.	Indian News Review No. 823 ..	303m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2.	Creative Artists of India ..	365·76m	Shri B. D. Garga, 55-Anita, Mt. Pleasant Road, Bombay-6.	Shri B. D. Garga, 55-Anita, Mt. Pleasant Road, Bombay-6.	Documentary.

(No. 24-1-64-FP.) App. 931

J. K. JAIN, Under Secy.

New Delhi, the 10th July 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order the Government of India in the Ministry of Information and Broadcasting No. S.O.-2732, dated the 20th September 1963, the ntral Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of said schedule.

Schedule

al	Title of the film	Length 35mm.	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film
	2	3	4	5	6
	Indian News Review No. 821 ..	298m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24-1-64-FP App. 928)f
J. K. JAIN, Under Secy.

New Delhi, the 31st July 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order the Government of India in the Ministry of Information and Broadcasting No. S.O.-2732, dated the 20th September 1963, the ntral Government after considering the recommendation of the Film Advisory Board, Bombay, hereby approves the film specified column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of said schedule.

Schedule

al	Title of the film	Length 35mm.	Name of the applicant.	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
	2	3	4	5	6
	Indian News Review No. 825 ..	298m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24/1/64-FP App. 933).
J. K. JAIN, Under Secy.

New Delhi, the 14th August 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order the Government of India in the Ministry of Information and Broadcasting No. S.O.-2732, dated the 20th September 1963, the ntral Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 the said schedule.

Schedule

al	Title of the film	Length 35mm.	Name of the applicant	Name of the producer.	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
	2	3	4	5	6
	Indian News Review No. 827 ..	291m ..	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
	They Met the Challenge ..	548·64m	Shri Prasanta Sanyal, Indian Oxygen Ltd., 48/1 Diamond Harbour Road, Calcutta-27.	Shri Santi P. Chowdhury, Little Cinema Calcutta Private Ltd., 136 Lansdowne Road, Calcutta-29.	Film intended for educational purposes.
	Malaria Eradication	410·57m	Eastern Movies, 72 Janpath, New Delhi.	Eastern Movies, 72 Janpath, New Delhi.	Ditto.

(No. 24/1/64-FP) App. 938.
J. K. JAIN, Under Secy.

MINISTRY OF STEEL AND MINES

(Department of Mines and Metals)

New Delhi, the 20th August 1964

NOTIFICATIONS

Whereas it appears to the Central Government that coal is likely to be obtained from the lands mentioned in the schedule he annexed ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and D lopment) Act, 1957 (20 of 1957), the Central Government hereby gives notice of its intention to prospect for coal therein.

The plan of the area covered by this notification can be inspected at the office of the National Coal Development Corporation Lim (Revenue Section), Darbhanga House, Ranchi or at the office of the Collector, Purulia (West Bengal) or at the office of the Coal Contro 1 Council House Street, Calcutta.

All persons interested in the lands mentioned in the said schedule shall deliver all maps, charts and other documents referred in sub-section (7) of section 13 of the said Act to the Revenue Officer of the National Coal Development Corporation Limited, Darbha House, Ranchi, within ninety days from the date of publication of this notification.

SCHEDULE

Deshergarh Block—'C' Extension

Raniganj Coalfield

Drawing Number :—Revenue/21/64, dated 2-3-1964

(The area notified for prospecting)

Sub-Block I

Serial No.	Village	Thana	Thana No.	District	Area	Remarks
1	Alkusha	Raghunathpur	353	Purulia		Part
				Total area :-	346·00 acres	(approximately)
				Or	140·13 hectares	(approximately)

Boundary Description

A-B-C lines pass through village Alkusha [which is part common boundary of Deshergarh Block 'C' notified u/s 4(1) of Coal Act, vid S.O. 341 dated 30-1-1963] and meet at point 'C'.

C-D line passes along part common boundary of villages Alkusha and Shumkari and meets at point 'D'.

D-E line passes along the common boundary of villages Alkusha and Asanbani and meets at point 'E'.

E-A line passes along the part common boundary of villages Alkusha and Bhamuria and meets at point 'A'.

Sub-Block II

Serial No.	Village	Thana	Thana No.	District	Area	Remarks
1	Tiltorya	Raghunathpur	296	Purulia	..	Part
2	Pochhyara	Raghunathpur	297	Purulia	..	Part
3	Manpura	Raghunathpur	317	Purulia	..	Part
4	Nabagram	Raghunathpur	318	Purulia	..	Part
5	Fatedanga	Raghunathpur	319	Purulia	..	Part
6	Heddi	Raghunathpur	320	Purulia	..	Part
7	Digha	Raghunathpur	321	Purulia	..	Part
8	Bartoriya	Raghunathpur	339	Purulia	..	Part
9	Sultandi	Raghunathpur	340	Purulia	..	Part
10	Sarbari	Raghunathpur	344	Purulia	..	Part
11	Nituria	Raghunathpur	345	Purulia	..	Part
12	Parthardiha	Raghunathpur	346	Purulia	..	Part
				Total area	.. 1,548·80	acres (approximately)
				Or	.. 627·26	hectares (approximately)

Boundary Description

F-G-H lines pass throuth villages Bartoriya, Sarbari, Sultandi, Sarbari and Nituria [which is part common boundary of Deshe garh Block 'C' notified u/s 4(1) of Coal Act, vide S.O. No. 341, dated 30-1-1963] and meet at point 'H'.

H-I-J-K lines pass through villages Nituria, Pathardiha, Sarbari and meet at point 'K'.

K-L line passes along the part common boundary of villages Sarbari and Ittara, Nabagram and Uttara and meets at point 'L'.

L-M line passes through villages Nabagram, Manpura, Pochhyara and Tiltorya and meets at point 'M'.

M-F line passes through villages Tiltorya, Digha and Bartoriya and meets at point 'F'.

Sub-block III

Serial No.	Village	Thana	Thana No.	District	Area	Remarks
1	Gopalganj	Raghunathpur	327	Purulia	..	Part
2	Bhaska	Raghunathpur	328	Purulia	..	Part
3	Rongdihi	Raghunathpur	329	Purulia	..	Part
4	Anandapur	Raghunathpur	330	Purulia	..	Part
5	Saonthalmotha	Raghunathpur	331	Purulia	..	Part
6	Goaladi	Raghunathpur	336	Purulia	..	Part
7	Binduidi	Raghunathpur	337	Purulia	..	Part
8	Inganpur	Raghunathpur	338	Purulia	..	Part
9	Bartoriya	Raghunathpur	339	Purulia	..	Part
10	Chandurdi	Raghunathpur	360	Purulia	..	Part
11	Rakta	Raghunathpur	361	Purulia	..	Part
12	Baltora	Raghunathpur	364	Purulia	..	Part
13	Kharbana	Raghunathpur	365	Purulia	..	Part
14	Murulia	Raghunathpur	366	Purulia	..	Part
15	Dwarikadi	Raghunathpur	367	Purulia	..	Part
16	Damodarpur	Raghunathpur	368	Purulia	..	Part
17	Ektira	Raghunathpur	369	Purulia	..	Part
18	Madhukunda or Makura	Raghunathpur	370	Purulia	..	Part
19	Beljhupa	Raghunathpur	371	Purulia	..	Part
20	Kalikapur	Raghunathpur	372	Purulia	..	Part
21	Kalaid	Raghunathpur	373	Purulia	..	Part
22	Beliapur	Raghunathpur	374	Purulia	..	Part
23	Gangpur	Raghunathpur	388	Purulia	..	Part
24	Madhubanpur	Raghumathpur	389	Purulia	..	Part
25	Jashpur	Raghunathpur	390	Purulia	..	Part

Total area .. 4,480·00 acres (approximately)
Or .. 1,814·40 hectares (approximately)

Boundary Description

N line starts fron point 'F' (which is junction point of Deshergarh Block 'C', Sub-Block II and Sub-Block III of Deshergarh Block 'C' Extension) and passes through villages Bartoriya, Inganpur, Bhaska and Gopalganj and meets at point 'M'.

O line passes throuth villages Gopalganj, Bhaska, Jashpur, Gangpur, Madhubanpur, Gangpur, Murulia, Dwarikadi, Damodarpur, Ektira, Kalaid and Boliapur and meets at point 'O'.

P line passes through villages Beliapur, Kalikapur and along part common boundary of villages Kalikapur and Paradiha and meets at point 'P'.

Q line passes through villages Kalikapur, Beljhupa, Madhukunda or Makura, Chandurdi and Rakta and meets at point 'Q'.

R line passes through village Rakta, along part common boundary of villages Rakta and Jagannathdi and through villages Baltora, and Kharbana [which is a part common boundary of Deshergarh Block 'C' notified u/s 4(1) of Coal Act, vide S.O. No. 341, dated 30-1-1963] and meets at point 'R'.

S-T-U lines pass through villages Kharbana, Marulia and Saontalmotha and meet at point 'U'.

U line passes through villages Saontalmotha, Anandapur, Goaladi, Binduidi, Inganpur and Bartoriya [which is part common boundary of Deshaegarh Block 'C' notified u/s 4(1) of Coal Act, vide S.O. No. 341, dated 30-1-1963] and meets at starting point 'F'.

No. C2-24(2)/64

K. SUBRAHMANYAN, Under Secy.

New Delhi, the 20th August 1964

Whereas it appears to the Central Government that coal is likely to be obtained from the land mentioned in the schedule her annexed.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and De lopment) Act, 1957 (20 of 1957), the Central Government hereby gives notice of its intention to prospect for coal therein.

SCHEDULE

Raniganj Coalfield—Block 2 Drg. No. Rev/53/63,

Sub-Block I dated 20-5-1963.

Serial No.	Village	P. S.	Village No.	District	Area	Remarks
1	Saora	Raniganj	1	Burdwan	..	Part
2	Chanda	Jamuria	29	Burdwan	..	Full
				Total	.. 787·20 acres	(approxinately)
				Or	.. 318·82 hectares	(approximately)

Boundary Description

A-B line passes along the part common boundary of villages Saora and Ghoshik and meets at point 'B' (which is also the part commo boundary of P.S. Raniganj and P.S. Asansol).

B-C line passes along the part common boundary of villages Saora and Ratibati of P.S. Raniganj and meets at point 'C'.

C-D line passes through village Saora of P.S. Raniganj and meets at point 'D'.

D-E line passes along the part common boundary of villages Saora and Ratibati of P.S. Raniganj and meets at point 'E'.

E-F line passes along the common boundary of villages Saora and Chapui of P.S. Raniganj and meets at point 'F'.

F-G line passes along the common boundary of villages Bagra and Chanda of P.S. Jamuria and meets at point 'G'.

G-H line passes along the common boundary of villages Chanda and Khoshkhula of P.S. Jamuria and meets at point 'H'.

H-I line passes along the common boundary of villages Chanda and Nimga of P.S. Jamuria and meets at point 'I'.

I-J line passes along the part common boundary of villages Saora of P.S. Raniganj and Ninga of P.S. Jamuria and meets at point 'J'

J-A line passes through village Saora of P.S. Raniganj and meets at point 'A'.

Sub-Block II

Serial No.	Village	P.S.	Village No.	District	Area	Remarks
1	Joba	Jamuria	26	Burdwan	..	Full
				Total	.. 339·20 acres	(approximately)
				Or	.. 137·38 hectares	(approximately)

Boundary Description

K-L line passes along the common boundary of villages Joba and Sripur of P.S. Jamuria and meets at point 'L'.

L-M line passes along the common boundary of villages Joba and Khoskhula of P.S. Jamuria and meets point 'M'.

M-N line passes along the common boundary of villages Joba and Bagra of P.S. Jamuria and meets at point 'N'.

N-O line passes along the common boundary of villages Joba and Banali of P.S. Jamuria and meets at point 'O'.

O-K line passes along the common boundary of villages Joba and Kundalia of P.S. Jamuria and meets at point 'K'.

The map of the area can be inspected at the office of the National Coal Development Corporation (Revenue Section), Darglanga House, Ranchi or at the office of the Collector, Burdwan (West Bengal) or at the office of the Coal Controller, 1 Council House Street' Calcutta.

No. C2-24(3)/63

K. SUBRAHMANYAN, Under Secy.

New Delhi, the 20th August 1964.

Whereas it appears to the Central Government that coal is likely to be obtained from the land mentioned in the Schedule hereto annexed ;

Now therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957) the Central Government hereby gives notice of its intention to prospect for coal therein.

The plan of the area covered by this notification can be inspected at the office of the National Coal Development Corporation Limited (Revenue Section) Darbhanga House, Ranchi or at the office of the Collector, Burdwan, West Bengal or at the office of the Coal Controller, 1 Council House Street, Calcutta.

All persons interested in the lands mentioned in the said Schedule shall deliver all maps, charts and other documents referred to in sub-section (7) of section 13 of the said Act to the Revenue Officer of the National Coal Development Corporation Limited, Darbhanga House, Ranchi within 90 days from the date of publication of this Notification.

SCHEDULE

Raniganj Block 1

Drg. No. Rev/40/64,
dated 27-5-1964

(showing lands notified for prospecting.)

Serial No.	Village	Police-station	Village No.	District	Area	Remarks
1	Napara	Barabani	40	Burdwan	..	Part
2	Jayramdanga	Barabani	41	Burdwan	..	Part
3	Bhaskajuri	Barabani	42	Burdwan	..	Full
4	Majiyara	Barabani	43	Burdwan	..	Part
5	Bhanowara	Barabani	44	Burdwan	..	Part
6	Barabani	Barabani	45	Burdwan	..	Part
7	Barapukhuriya	Asansol	12	Burdwan	..	Part
8	Garparira	Asansol	13	Burdwan	..	Full
9	Uttar Dhadka	Asansol	14	Burdwan	..	Part
10	Kalla	Asansol	16	Burdwan	..	Part

Total area .. 2008·56 acres (approxinately)
OR .. 813·47 hectares (approximately)

Boundary Description

A-B line passes through villages Napara, Jayramdanga, again through village Napara of P.S. Barabani and meets at point 'B'.

B-C line passes along the part eastern boundary of village Chinchuriya, through village Majiyara of P.S. Barabani and through villages Bara Pukhuriya, Uttar Dhadka and Kalla of P.S. Asansol and meets at point 'C'.

C-D line passes through village Kalla of P.S. Asansol and meets at point 'D'.

D-E line passes through village Kalla of P.S. Asansol and meets at point 'E'.

E-F line passes along part common boundary of village Garparira of P.S. Asansol and village Majiyara of P.S. Barabani, through villages Majiyara, Bhanowara of P.S. Barabani and meets at point 'F'.

F-A line passes through villages Bhanowara, Barabani Jayramdanga, again through village Barabani, and through village Napara of P.S. Barabani and meets at point 'A'.

No. C2/24(5)/63

K. SUBRAHMANYAN,
Under Secy.

egistered No. C207

The Calcutta Gazette

सत्यमेव जयते

GRAHAYANA 12] THURSDAY, DECEMBER 3, 1964 [SAKA 1886

ART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 5th November 1964

G.S.R. 1607.—In pursuance of section 12A of the ssential Commodities Act, 1955 (10 of 1955), the entral Government hereby specifies, for the pur-oses of the said section all orders made under ction 3 of the said Act in relation to foodstuffs, cluding edible oil-seeds and oils.

[No. 22/5/64-Poll I.]

B. S. RAGHAVAN, Dy. Secy.

MINISTRY OF DEFENCE

ORDERS

New Delhi, the 20th May 1964

S.R.O. 213.—In pursuance of clause (b) of sub-ction (1) of section 40 of the Defence of India Act, 62 (51 of 1962), the Central Government hereby akes the following amendment to the order of the overnment of India in the Ministry of Defence o. S.R.O. 353, dated the 16th December 1963, amely:—

In the said Order, the words "and by the Collectors within their respective jurisdiction" shall be inserted at the end.

(No. 4(6)/63/D(GS-II)

SATISH CHANDRA, Jt. Secy.

New Delhi, the 16th December 1963

S.R.O. 353.—In pursuance of clause (b) of sub-ction (1) of section 40 of the Defence of India Act, 1962 (51 of 1962), the Central Government hereby directs that the powers conferred on the Central Government by rule 60 of the Defence of India Rules, 1962, shall also be exercised by the State Government.

(No. 4(4)/63/D(GS-II)

SATISH CHANDRA, Jt. Secy.

MINISTRY OF FINANCE

Department of Revenue and Company Law
New Delhi, the 13th August 1964

NOTIFICATIONS

INCOME-TAX ESTABLISHMENTS

No. 190.—Shri R. R. Chopra, Commissioner of Income-tax (Central), Calcutta, has taken over as Commissioner of Income-tax, West Bengal-II, Calcutta, in addition to his own duties, on the afternoon of 25th July 1964 vice Shri R. N. Limaye proceeded on leave.

S. P. PANDE,
Dy. Secy. to the Govt. of India.

New Delhi, 28th August 1964

* * * * * *

No. 209.—On return from leave, Shri R. N. Limaye has resumed duties as Commissioner of Income-tax, West Bengal-II, Calcutta, with effect from the forenoon of 17th August 1964, relieving Shri R. R. Chopra, Commissioner of Income-tax (Central), Calcutta, of the additional charge.

* * * * * *

S. P. PANDE,
Dy. Secy. to the Govt. of India.

New Delhi, the 4th September 1964

No. 213.—The President has been pleased to appoint Shri R. S. Chadda, Assistant Commissioner of Income-tax, to officiate as Commissioner of Income-tax with effect from the afternoon of 25th August 1964 and until further orders. He has taken over charge as Commissioner of Income-tax, West Bengal III, Calcutta, with effect from the same date vice Shri K. D. Banerji transferred.

S. P. PANDE,
Dy. Secy. to the Govt. of India.

New Delhi, the 9th September 1964

No. 220.—The undermentioned officers have been confirmed as Income-tax Officer, Class-I, with effect from the dates noted against their names:

Sl. No., name C.I.T.'s Charge in which working and date of confirmation

* * * * * *

2. Shri H. C. Srivastave, West Bengal — 27th July 1963.

5. Shri D. N. Banerjee, West Bengal—27th July 1963.

* * * * * *

16. Shri S. S. Roy, West Bengal—19th June 1963.

* * * * * *

19. Shri G. S. Sidhu, West Bengal—1st June 1963.

* * * * * *

M. G. THOMAS,
Under Secy. to the Govt. of India.

New Delhi, the 7th September 1964

No. 218.—Shri Kewal Ram, Appellate Assistant Commissioner of Income-tax, I-Range, Calcutta, had taken over as Appellate Assistant Commissioner of Income-tax, R-Range, Calcutta, in addition to his own duties on the afternoon of 28th January 1964 vice Shri S. R. Shukla proceeded on leave.

No. 219.—On return from leave, Shri S. R. Shukla resumed duties as Appellate Assistant Commissioner of Income-tax, R-Range, Calcutta, with effect from the forenoon of 10th February 1964, relieving Shri Kewal Ram, Appellate Assistant Commissioner of Income-tax, I-Range, Calcutta, of the additional charge.

M. G. THOMAS,
Under Secy. to the Govt. of India.

GOVERNMENT OF ASSAM

Political "A" Department

ORDERS BY THE GOVERNOR

Dated Shillong, the 17th September 1964

No. PLA.58/64/17.—Whereas the Governor of Assam is satisfied that the Book entitled "A complete notes on Assamese Alternative for the year degree course, Gauhati University", by an Experienced Professor, printed by D. P. Mitra at the Elm Press, 63 Beadon Street, Calcutta-6, and published by Umesh Chandra Bhuyan, New Book Stall, Gauhati (Assam), contains matters which are intended to fan the religious and communal feelings and create disunity amongst the people of the State and the publication of which is punishable under section 153A of the I.P.C. (Act XLV of 1860);

Now, therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898 (Act V of 1898), and on the aforesaid grounds the Governor of Assam hereby declares to be forfeited to Government every copy of the said book and all other documents containing copies, reprints, translations of or extracts from the said book.

A. N. KIDWAI, Chief Secy.

GOVERNMENT OF PUNJAB

HOME DEPARTMENT

Press

NOTIFICATION

No. 3138-1PB-64/14046.—19th May 1964.—Whereas it appears to the Governor of Punjab that issue, dated July 1963, of the magazine entitled "Bassair", an Urdu Quarterly from Karachi (Pakistan), edited by Dr. Syed Moin-ul-Haq, Karachi, in its passages, referred to in the schedule to this order, contains matter which is intended to promote feelings of enmity between Hindus and Sikhs and Muslims;

2. Now therefore, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned newspaper to be forfeited to the Punjab Government.

Schedule

Page of the newspaper and passages

386 and 387—(i) Beginning with the words "28 October Ko Hasbzail Wakiat Aur Hadsat Pesh Aye" and ending with the words ".....Aur Baqia Muslim Chaprasi".

387—(ii) Beginning with the words "29 October 1947 Ke Din Dihare....." and ending with the words ".....Rapat Likhai Magar Taftish Nan Hai."

387—(iii) Beginning with the words "31 October Ko Ailan Kia Gia....." and ending with the words ".....Nan Talashi Hoi Nan Griftari".

389—(v) Beginning with the words "6 November, 1947 Ko Khera Ke" and ending with the words ".....Yeh Dacoity Hai-Phirka Darana Waqia Nahin Hai".

390-391—(i) Beginning with the words "27 November, 1947 Ko Magistrate Zila Nen....." and ending with the words "Billa Tehqiqat Khatam Kardi Hai".

(ii) Beginning with the words "5 December, 1947 Badayon Ke Municipal Subzi Mandi" and ending with the words ".....Bhag Jane Men Madad Ki".

(iii) Beginning with the words "Abdul Hakim Aur Iqbal Ahmid Darji" and ending with the words ".....Baith Gaye Aur Alarm Sun Kar Chale Gaye."

391—Beginning with the words "8 Dec., 1947 Ko Mahalla....." and ending with the words ".....Nan Koi Kerwai Shanakhat Ki Hui Nan Talashi Makan Ki".

392—Beginning with the words "Mausa Rayola Ki Abadi....." and ending with the words ".....Musalmanon Ke Khun Ki Koi Qadar Qimat Nahin Thi".

393—Beginning with the words "30 July, 1947 Ko Mauzia Muhkam Pur Men....." and ending with the words "Congress Ki Wajah Se Uchak Gia."

393-94—Beginning with the words "29 August, 1947 Ko Brij Ballab Secretary Congress Committee" and ending with the words "Congressi Brij Ballab Ne Pitwaia".

394—Beginning with the words "29 August Ko Abdul Hamid Khan" and ending with the words "Jaisi Ke Sihon Ne Aur Logon Ko Dusre Muqadmat Men Pahunchai Thin".

395-97—Beginnig with the words "18th October, 1947 Ko....." and ending with the words "Akhar Tehsildar Ki Moujudgi Men Talashi Hui".

400—Beginning with the words "21 December, 1947 Ko Mauzia Rehman Men" and ending with the words "Do Bachnon Ko Dhoka Men Katal Kar Dia."

401—Beginning with the words "27 Dec., 1947 Ko Mauzia Bashroia Men" and ending with the words "Griftar Nahin Kia".

410-11—Beginning with the words, "13 December, 1948 Ko Qazi Mohalla....." and ending with the words, "Un Ke Pas Bhediva Se Hifazat Ka Koi Saman Na Ho."

419 to 22—Beginning with the words "3 Feb. 1950 Ko Men District Magistrate Badayun Ke Pas" and ending with the words "Police Ne Mulzam Ka Chalan Nahin Kia".

422—Beginning with the words "Badayun (Bazaria Dak)" and ending with the words "Police Daftar Aur Zila Ki Kachehrian Hain."

424-25—Beginning with the words "24 June, 1953 Ko Hinduon Ko" and ending with the words "Muqadma Khatam Kar Dia."

425-26—Beginning with the words "Aab Dusra Rukh Mulahza Hai" and ending with the words "Tej Singh, Superintendent Police Ko Peshgi".

426-27—Beginning with the words "27 June, 1953 Ah Doctor Abid Husain" and ending with the words "Nazai Bian Kalamband Nahin Karaia".

427—Beginning with the words "Doctor Aur Uske Beton Ka Khun" and ending with the words "1960 Men Mara".

By order,
LAKSHMI NARAIN,
Dy. Secy. to the Govt. of Punjab.

ELECTION COMMISSION, INDIA

NOTIFICATIONS

New Delhi, the 2nd March 1964

No. 56-2-63.—In exercise of the powers conferred by sub-rule (1) of rule 5 of the Conduct of Elections Rules, 1961, the Election Commission hereby directs that the following further amendment shall be made in its notification No. 56-1-62 (S.O. 2939), dated the 22nd September 1962, namely:—

In the Table appended to the said notification, to the entries in columns 2 and 3 against item No. 6 "Madhya Pradesh", the following entry shall be added:

"4 Socialist Tree".

By order,
PRAKASH NARAIN, Secy.

New Delhi, the 13th October 1964

No. 56/64.—In exercise of the powers conferred by sub-rule (1) of rule 5 of the Conduct of Elections Rules, 1961, the Election Commission hereby directs that the following amendments shall be made in its notification No. 56/1/62 (S.O. 2939), dated the 22nd September 1962, namely:—

(1) After clause (b) of item (1), the following proviso shall be added:—

"Provided that in the case of an election in the State of Nagaland, such free symbols shall be—

(i) Elephant, (ii) Hornbill, (iii) Mug and (iv) Tiger."

(2) In the Table appended to the said notification—

(a) in items 6 and 13, entry 4 in column 2, and the corresponding entry in column 3, shall be omitted;

(b) after item 14, the following item shall be added, namely:—

14A.	Nagaland	1. Naga Nationalist Organisation	Mithun
		2. Democratic Party of Nagaland	Cock

(c) in items 2, 3, 4, 5, 6, 8, 9, 10 and 13, for the entry "Praja Socialist", the entry "Samyukta Socialist" shall be substituted; and

(d) in item 17, for entry 2 in column 2 and the corresponding entry in column 3, the following shall be substituted, namely:—

"2. Samyukta Socialist Hut".

(3) The Election Commission's notification No. 56/3/63, dated the 2nd December, 1963, is hereby cancelled.

By order,
V. RAGHAVAN,
Under Secy. to the Election Commission.

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 6th July 1964

ORDERS

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said Schedule.

Schedule

Serial No.	Title of the film.	Length 35 mm	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film
1	2	3	4	5	6
1	Indian News Review No. 821	291m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay	Film dealing with news and current events.
2	The Fifth Eye.	555·04m	M/s Bhardwaj Films, Bombay.		Film intended for educational purposes.
3	All Under Heaven by Force.	582·77m	Shri J. B. H. Wadia, M/s Wadia Movietone, 136 Zaveri Building, Chamar Baug Road, Bombay-12.		Film intended for educational purposes.

(No. 24/1/64-F(P) App. 927)
J. K. JAIN, Under Secy.

New Delhi, the 20th June 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said Schedule.

Schedule

Serial No.	Title of the film.	Length 35 mm	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1	Indian News Review No. 819	276m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24/1/64-FP App. 924)
J. K. JAIN, Under Secy.

New Delhi, the 20th June 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the film specified in column 2 of the schedule annexed hereto in all its language versions to be of the description specified against it in column 6 of the said Schedule.

Schedule

Serial No.	Title of the film	Length 35mm	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1.	Indian News Review No. 819.	276m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.

(No. 24/1/64-FP App. 924)
J. K. JAIN, Under Secy.

New Delhi, the 4th June 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S. O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in column 6 of the said Schedule.

Schedule

Serial No.	Title of the film	Length 35mm	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or a film dealing with news and current events or a documentary film.
1	2	3	4	5	6
1	Indian News Review No. 817.	307m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2	Koyna Story	303m	Ditto	Ditto	Film intended for educational purposes.
3	The Living Forest	299m	Ditto	Ditto	Ditto.

(No. 24/1/64-FP App. 922)
J. K. Jain, Under Secy.

New Delhi, the 3rd June 1964

In pursuance of the directions issued under the provisions of each of the enactments specified in the first schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 2732, dated the 20th September 1963, the Central Government after considering the recommendations of the Film Advisory Board, Bombay, hereby approves the films specified in column 2 of the schedule annexed hereto in all their language versions to be of the description specified against each in cloumn 6 of the said Schedule.

Schedule

Serial No.	Title of the film	Length 35mm	Name of the applicant	Name of the producer	Whether a scientific film or a film intended for educational purposes or film dealing with news and current events or a documentary film
1	2	3	4	5	6
1	Indian News Review No. 816-A.	55m	Films Division, Government of India, Bombay.	Films Division, Government of India, Bombay.	Film dealing with news and current events.
2	Indian News Review No. 816-B.	236m	Ditto	Ditto	Ditto

(No. 24/1/64-FP. App. 921)
J. K. JAIN, Under Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYANA 26] THURSDAY, DECEMBER 17, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF HOME AFFAIRS

ORDER

New Delhi, the 24th September 1964

No. 33/20/64-Poll. II.—Whereas in the opinion of he Central Government the issue of July 1964 of ie Urdu monthly periodical entitled "Mahe Taiba" dited by Maulana Abulnoor Mohammed Bashir, ublished from Kotli Loharan (district Sialkot) and rinted at the Ashraf Press, Abak Road, Lahore, ontains prejudicial reports as defined in clause (7) f rule 35 of the Defence of India Rules, 1962;

Now, therefore, in exercise of the powers con- rred by rule 45 of the Defence of India Rules, 962, the Central Government hereby—

(a) prohibits the sale or distribution of the said issue of the periodical or any extract therefrom or of any translation thereof, and declares the said issue of the periodical and every copy or translation thereof or extract therefrom, to be forfeited to Government; and

(b) directs every person possessing any copy of the said issue of the periodical to deliver the same to the local police authorities.

G. S. KAPOOR, Under Secy.

MINISTRY OF FINANCE

Department of Revenue and Company Law

New Delhi, the 17th Setpember, 1964

NOTIFICATIONS

INCOME-TAX ESTABLISHMENTS

No. 222.—On return from leave, Shri Avtar rishan has resumed duties as Appellate Assistant Commissioner of Income-tax, C-Range, Calcutta, with effect from the forenoon of 7th September 1964, relieving Shri O. Venkatasubramanian, Appellate Assistant Commissioner of Income-tax, D-Range, Calcutta, of the additional charge.

No. 223.—Shri V. P. Gupta, Appellate Assistant Commissioner of Income-tax, N-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, F-Range, Calcutta, in addition to his own duties, with effect from the forenoon of 7th September 1964, vice Shri A. M. Ramakrishnan.

No. 224.—Shri K. S. Narayanaswami, Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, E-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 2nd September 1964, vice Shri A. V. Raman proceeded on leave.

M. G. THOMAS, Under Secy.

New Delhi, the 26th September 1964

NOTIFICATION

INCOME-TAX ESTABLISHMENTS

No. 231.—Shri A. M. Ramawrishna, formerly Appellate Assistant Commissioner of Income-tax, F-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, A-Range, Calcutta, with effect from the forenoon of 7th September 1964, relieving Shri D. K. Sen, Appellate Assistant Commissioner of Inocme-tax, B-Range, Calcutta, of the additional charge.

No. 232.—Shri G. B. Seth, Appellate Assistant Commissioner of Income-tax, J-Range, Calcutta, has taken over as Appellate Assistant Commissioner of Income-tax, M-Range, Calcutta, in addition to his own duties, with effect from the afternoon of 17th September 1964, vice Shri T. V. Ramakrishna proceeded on leave.

M. G. THOMAS, Under Secy.

HOME (PRESS) DEPARTMENT

NOTIFICATION

Dated the 21st September 1964

No. 9164-IPB-64/28700.—Whereas it appears to the Governor of Punjab that issue, dated the 27th April 1964, of the newspaper entitled "Hurriyat", an Urdu daily from Karachi (Pakistan), edited by Shri Fakhar Matri, carries an article captioned "R.S.S.Ki Haulnak Dastan", containing matter, which deliberately and maliciously intends to outrage the religious feelings of a class of citizens of India, namely, Muslims and which is intended to promote feelings of enmity between Hindus and Muslims.

Now, therefore, in exercise of the powers conferred by section 99-A of the Code of Criminal Procedure, 1898, the Governor of Punjab is pleased to declare every copy of the aforementioned newspaper to be forfeited to the Government.

By order,

ILLEGIBLE,

Dy. Secretary.

MINISTRY OF IRRIGATION AND POWER

RESOLUTION

New Delhi, the 31st August 1964

No. DW.V.527(26)/63.—With reference to this Ministry's Resolution No. DWV 527(26)/63, dated the 6th December 1963, and 13th May 1964, Government are pleased to further extend the period for submission of the Report by the Technical Committee on Scientific System of Flood Forecasting and Flood Warning to end of December 1964.

V. NANJAPPA,
Secy. to the Govt. of India.

Order

Ordered that the Resolutin be communicated to all the State Governments, the Ministries of the Government of India, the Comptroller and Auditor General of India, Prime Minister's Secretariat, the Secretary to the President and Planning Commission for information.

Ordered also that the Resolution be published in the "Gazette of India" and that the State Governments be requested to publish it in the State Gazettes for general information.

V. NANJAPPA,
Secy. to the Govt. of India.

RESOLUTION

New Delhi, the 13th May 1964.

No. DW.V.527(26)/63.—With reference to this Ministry's Resolution No. DW.V.527(26)/63, dated the 6th December 1963, Government are pleased to extend the period for submission of the Report by the Technical Committee on Scientific System of Flood Forecasting and Flood Warning up to the end of September 1964.

V. NANJAPPA,
Secy. to the Govt. of India

Order

Ordered that the Resolution be communicated to all the State Governments. several Ministries of the Government of India, the Comptroller and Auditor General of India, Prime Minister's Secretariat, the Secretary to the President and Planning Commission for information.

Ordered also that the Resolution be published in the "Gazette of India" and that the State Governments be requested to publish it in the State Gazettes for general information.

V. NANJAPPA,
Secy. to the Govt. of India.

RESOLUTION

New Delhi, the 6th December 1963.

No. DW.V.527(26)/63.—The question of developing a scientific system of flood forecasting and flood warning for the whole country as a measure of flood control has been engaging the attention of the Government of India for some time. A dependable system of flood forecasting is also essential in the efficient operation of large storage reservoirs to derive maximum benefits of flood control, power generation and irrigation.

2. The Government of India have, therefore, decided to set up a Committee consisting of the following persons for examining the various aspects of the subjects:—

(1) Dr. K. R. Ramanathan, Chairman, Geophysics Research Board and Director, Physical Research Laboratory, Ahmedabad—Chairman.

(2) Dr. P. R. Krishna Rao, Director General of Observatories, India Meteorological Department, Government of India—Member.

(3) Shri R. D. Dhir, Chief Engineer, Flood Control, Central Water and Power Commission, Government of India—Member.

(4) Shri P. R. Ahuja, Chief Engineer, Field Investigation and Trisuli Central Water and Power Commission, Government of India.—Member.

(5) Shri B. B. Dutta, Director, Bridges and Flood Research Designs and Standards Organisation, Ministry of Railways, Lucknow.—Member.

Shri R. C. Shenoy, Director, Hydrology and Statistics, Central Water and Power Commission, Government of India, will be the Secretary of the Committee.

3. The terms of reference of the Committee will be as follows:—

(1) To study and review the present flood forecasting and warning methods prevalent in different parts of the country.

(2) To collect information about, and study, the latest techniques and methods of scientific flood forecasting and warning in USA, USSR and other advanced countries and recommend a scientific method or methods of flood forecasting suitable for the different regions of India.

(3) To examine the adequacy of the present organisation and methods for collection, dissemination and publication of data of river discharges and river levels in the country and suggest additions and modifications necessary to meet the needs of scientific flood forecasting.

(4) To recommend a suitable organisation and procedures that may be necessary for undertaking an effective system of scientific flood forecasting and warning for the entire country.

(5) To consider and make recommendations on any other matter that may be relevant to the adoption of a scientific flood forecasting and warning system for the country.

4. The Committee will submit its report within a period of four months.

V. NANJAPPA,
Secy. to the Govt. of India.

Order

Ordered that the Resolution be communicated to all the State Governments, the several Ministries of the Government of India, the Comptroller and Auditor General of India, Prime Minister's Secretariat, the Cabinet Secretariat, Comptroller and Auditor General of India, the Secretary to the President and the Planning Commission, for information.

Ordered also that the Resolution be published in the "Gazette of India" and that the State Governments be requested to publish it in the State Gazettes for general information.

V. NANJAPPA,
Secy. to the Govt. of India.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

PAUSA 3] THURSDAY, DECEMBER 24, 1964 [SAKA 1886

PART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India, and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 19th SEPTEMBER 1964

Name and address of the undertaking (and location).	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/SHIFTING).	Licence No. and date.
(1)	(2)	(3)
Schd. Ind. No. 8(A-2)—Jute Machinery.		
1. Texwell Private Ltd., P-21/22 Radha Bazar Street, Calcutta-1 (Calcutta, West Bengal).	Felt Friction Bobs for Jute Industry—84 lakh pieces per annum. (N. A.)	L/8/A-2/7/64-MEI. dt. 15-9-64.
Schd. Ind. No. 22 - Drugs and Pharmaceuticals		
		Annual capacity.
2. Standard Pharmaceutical Ltd., 67 Dr. Suresh Sarkar Road, Calcutta-14 (Calcutta, West Bengal).	(a) Tetracycline Capsules (250 mg.)	24,00,000 L/22/21/64/A & I, dt. 7-9-64.
	(b) Tetracycline-chloramphenicol Capsules (125 mg. each).	12,00,000
	(c) Chloramphenicol dihydrostreptomycin Capsules (216-25 mg.) 125·00 mg. (S. E.)	12,00,000
3. Ditto	(a) Tetracycline Pediatric drops ..	18,000 Kg.
	(b) Chloramphenicol-dihydrostreptosyrump.	6,000 Kg.
	(c) Chloramphenicol pediatric syrup (S. E.)	6,000 Kg.

Statement showing Letters of Intent issued during the week ending 19th September 1964, to Parties who have applied for Licences under the Industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location). (1)	Articles for manufacture and capacity. (2)		Letter (of Intent) No. and date. (3)
		Annual capacity.	
1. Shri Madan Gopal Todi, 177B Chittaranjan Avenue, Calcutta-7 (West Bengal).	(1) L. T. Circuit Breakers	1,000 Nos.	EEI-13(15)/64, dt. 9-9-64.
	(2) L. T. Control Boards	100 Nos.	
	(3) L. T. Switch Boards (N. U.)	200 Nos.	
2. Messrs. Indo-American Electricals Ltd., 21 Old Court House Street, Calcutta-1. (West Bengal).	Enamelled copper strips 780 tons per annum. (S.E.)		3(8)/64-IEEI, dt. 14-9-64.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 12th SEPTEMBER 1964.

Name and address of the undertaking (and location). (1)	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/SHIFTING). (2)	Licence No. and date. (3)
N I L		

Statement showing Letters of Intent issued during the week ending 12th September 1964, to Parties who have applied for Licences under the Industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location). (1)	Articles for manufacture and capacity. (2)		Letter (of Intent) No. and date. (3)
1. Messrs. Machinery Manufacturers Corpn. Ltd., P.61-B Circular Garden Reach Road, Calcutta-43 (Calcutta, West Bengal).	Crosrol-varga web Purifier ..	2,000 units per annum.	2-44/64-MEI,, dt. 1-9-64.
	Crosrol-varga High Production units		
	Crosrol-varga Tandem Carding system.		
	Semi High Production unit ..		
	Cotton Waste Web Purifier ..		
	Woollen Web Purifier (N. A.)		
2. Messrs. Sen and Pandit Industries Ltd., Mercantile Buildings, Lal Bazar, Calcutta-1 (West Bengal).	Bicycle Tube valves 1·2 million Nos. per annum. (S. E.)		LEI(A)-17(36)/64, dt. 5-9-64.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 5th SEPTEMBER 1964.

Name and address of the undertaking (and location). (1)	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/SHIFTING). (2)		Licence No. and date. (3)
Schd. Ind. No. IA(3)— Iron and Steel Castings and Forgings.			
1. Messrs. Saxby and Farmer (India) Pvt. Ltd., 17 Convent Road, Entally, Calcutta-14 (West Bengal).	Cast Iron Castings (including cast iron castings for a capacity of 3,400 tons to be produced for own use as components for the manufacture of finished items).	6,000 tons per annum.	L/IA(3)-17/EEI/64, dt. 29-8-64
2. Messrs. Hindusthan Steel and Motal Co. (Pvt.) Ltd., 9 Clive Row, Calcutta-1 (West Bengal).	Shifting from Calcutta to Durgapur. (Shifting).		L/IA(3)-22/EEI-64, dt. 1-9-64.

Statement showing Letters of Intent issued during the week ending 5th September 1964, to Parties who have applied for Licences under the Industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location).	Articles for manufacture and capacity	Letter (of Intent) No. and date
1. Messrs. Remington Rand of India Ltd, 3 Council House Street, Calcutta-1 (West Bengal).	Standard Typewriters—36,000 Nos. per annum (S. E.)	IEI(A)-24(5)/63, dt. 12-8-64.

OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 23rd MAY 1964.

me and address of the undertaking (and location).	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/SHIFTING).	Licence No. and date.
(1)	(2)	(3)
Schd. Industry No. 12(2)—Hand tools, small tools, etc.		
Steel and Allied Products Ltd., 17 Brabourne Road, Calcutta-1 (Calcutta, West Bengal).	Metal cutting band saws—13,20,000 running feet per annum. (S. E.)	L/12(2)/108/64-MEI, dt. 16-5-64
Ditto	Saw Segements for Segemental Saws—18,000 pieces per annum. (N. A.)	L/12-2/109/64-MEI, dt. 16-5-64.
Schd. In. No. 29(3)—Cosmetics.		
The Tata Oil Mills Coy. Ltd., Bombay House, Bruce Street, Fort, Bombay-1 (Calcutta, West Bengal).	Shampoo—180 tonnes per annum. (N. A.)	L/29(3)/(1)/64-L.1 (1), dt. 13-5-64.

Statement showing the licences revoked/surrendered during the week ending 23rd May 1964.

Licence No. and date.	Name of the party.	Articles of manufacture.
(2)/17/62-Met., dt. 22-1-62. (N. A.)	Messrs. Bengal Screw Mfg. Co. Ltd., Calcutta ..	Brass Wires

OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE WEEK ENDING 15th AUGUST 1964.

me and address of the undertaking (and location).	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/COB/SHIFTING).	Licence No. and date.
(1)	(2)	(3)
Schd. Ind. No. 5(9)—Household Appliances.		
Harbans Lal Malhotra & Sons Private Ltd., Delite Cinema Building, D. A. G. Extension, New Delhi (Calcutta, West Bengal).	Electric Shavers—One million Nos. per annum ..	L/5(9)/13/IEEI/64, dt. 3-8-64.
Schd. Ind. No. 28(1)—Vegetable oils, including Solvent Extracted Oils.		
Dulichand Omrao Lal Oil Mills, Hindusthan Buildings, 4 Chittaranjan Avenue, Calcutta-13 (Calcutta, West Bengal).	Vegetable oils—75 tons per day. (C. O. B.) ..	L/28(1)/6/64, dt. 21-7-64.

ent showing Letters of Intent issued during the week ending 15th August 1964, to Parties who have applied for Licences under the Industries (Development and Regulation) Act, 1951.

ie and address of the undertaking (and location).	Articles for manufacture and capacity.	Letter (of Intent) No. and date.
hri Indrasan Rai, C/o. Krunog International, P-7 Mission Row Extension, Calcutta-1.	Steel forgings—6,000 tons per annum. (N. U.) ..	11(17)/63-EI(M), dt. 10-8-64.
Messrs. Bhartia Electric Steel Co. Ltd., 8 Swinhoe Street, Ballygunge, Calcutta (West Bengal).	Steel forgings—6,000 tons per annum. (N. U.) ..	11(3)/64-EI(M), dt. 10-8-64.
Messrs. Deepak Industries., Ltd 62 Hazra Road, Calcutta-19 (Calcutta, West Bengal).	Speek regulating pulleys—3,000 Nos. (worth Rs. 9 lakhs) per annum. (N. A.)	3(52)/64-EI, dt. 10-8-64.
Messrs. Asiatic Oxygen Ltd., 8 Dalhousie Square East, Calcutta-1 (Howrah—West Bengal).	Gas welding and outting equipment—33,350 Nos. (after expansion 50,000 Nos.) (S. E.)	4-17/64-MEI, dt. 10-8-64.
Messrs. Veegal Engines and Engineering Ltd., 21 Chittaranjan Avenue, Calcutta-12 (West Bengal).	Ignition Units—12,000 Nos. per annum. (N. A.) ..	EEI-3(5)/63, dt. 11-8-64.

LIST OF LICENCES ISSUED UNDER THE INDUSTRIES (DEVELOPMENT AND REGULATION) ACT, 1951—DURING THE W ENDING 29th AUGUST, 1964.

Name and address of the undertaking (and location).	Articles of manufacture and capacity (type of licence, i.e., NU/SE/NA/ COB/SHIFTING).	Licence No. and date
(1)	(2)	(3)
	Schd. Ind. No. 7(4) Railway Rolling Stock.	
1. Gresham & Craven of India Pvt. Ltd., 22 Gobra Road, Entally, Calcutta-14 (Calcutta, West Bengal).	Vacuum Brake Equipment for Railway Rolling Stock 21,100 sets per annum. (S.E.).	L/7(4)/14/64-MEI., dt. 28.8

Statement showing Letters of Intent issued during the week ending 29th August 1964, to Parties who have applied for Licences under the Industries (Development and Regulation) Act, 1951.

Name and address of the undertaking (and location).	Articles for manufacture and capacity	Letter (of Intent) No. and d
(1)	(2)	(3)
1. Messrs. The Associated Cement Companies Ltd., 'Cement House', 121 Queens'Road. Fort, Bombay-1 (Durgapur, West Bengal).	Slag cement—4,00,000 tonnes per annum. (N. U.) .	1-11/64-Cem. I, dt. 28-8-64.
2. Messrs. Texwell Private Ltd., P-21/22 Radhabazar Street, Calcutta (West Bengal).	Grooved and Profiled Insert Mail Eyes for wire healds—12 million pieces per annum. (N. A.)	3-43/64-MEI. dt. 26-8-64.

gistered No. C207

The Calcutta Gazette

सत्यमेव जयते

USA 10] THURSDAY, DECEMBER 31, 1964 [SAKA 1886

ART IA—Orders and Notifications of the Government of India, Statutory Notifications of the Election Commission, India; and other Election Notifications published for general information. Orders and Notifications which have originally been published in the "Gazette of India" are only republished.

MINISTRY OF FINANCE

(Department of Revenue and Company Law)

NOTIFICATIONS

New Delhi, the 11th November 1964

INCOME-TAX ESTABLISHMENTS

No. 253.—On return from leave Shri S. R. Sukla has resumed duties as Appellate Assistant Commissioner of Income-tax, R-Range, Calcutta, with effect from the forenoon of 19th October 1964, relieving Shri G. R. Raghavan, Appellate Assistant Commissioner of Income-tax, Q-Range, Calcutta, of the additional charge.

No. 254.—On return from leave Shri A. V. Raman has resumed duties as Appellate Assistant Commissioner of Income-tax, E-Range, Calcutta, with effect from the forenoon of 5th October 1964, relieving Shri K. S. Narayanaswami, Appellate Assistant Commissioner of Income-tax, G-Range, Calcutta, of the additional charge.

No. 255.—On transfer, Shri N. Subramanian, formerly Appellate Assistant Commissioner of Income-tax, Central Range-II, Calcutta, has taken over charge as Inspecting Assistant Commissioner or Income-tax, Range-XVI, Calcutta, relieving Shri N. C. Roy, Inspecting Assistant Commissioner of Income-tax, Range-XV, Calcutta, of the additional charge, with effect from 3rd October 1964 (afternoon).

M. G. THOMAS, Under Secy.

GOVERNMENT OF MYSORE

Home Department.

Dated Bangalore, the 5th November 1964.

NOTIFICATION

No. HD9CCR64.—Whereas the seven books specified in column 2 of the schedule have been printed and published by Sri Henry Rodrigus at the Evangelical Press, Christ Nagar, Badagayedapadavu, South Kanara;

Whereas the said books contain the matter specified in the corresponding entries in column 4 of the schedule which in the opinion of the Government of Mysore ridicules the institutions of the Pope, Church, Nuns, Rituals and Beliefs held sacred and dear by the Roman Catholics and thereby outrages the religious feelings of the said class of citizens and insults their religious beliefs and promotes enmity and hatred between them and the Protestant Christians in the State;

Now, in exercise of the powers conferred by section 99A of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), the Government of Mysore hereby declares that every copy of the said seven books shall be forfeited to Government.

Schedule

Serial No.	Description of the book.	Page of the book.	Matter considered objectionable.
1	2	3	4
1	CTS Series Tract No. 24 "The Human Priesthood".	10	"The stealthily process of mending up of the veil that 'was rent in twain' began with the appearance of these 'false brethren' and never ceased until all the liberties granted by the Cross to every believer were stolen and the priestcraft was firmly in the saddle again"
		11	"All the most prized possessions of believers were stolen by the priest craft".
			"and every liar dressed up in the robes of deception and magnified by false title became an authority with the power to revise and to pervert the Word of God in any fashion he saw fit".
		12	"Is this an endorsement for: 'Arch Reverends', 'Most Reverends', 'High Reverends', 'Very Reverends', 'His Excellency', 'His Eminence', 'Holy Fathers', 'Holy Mothers', "His Holiness' or for any other form titular harlotry ?"
		14	"Now is this again an endorsement for robes, titles, summer palaces, honour guards, ambassadors, 'College of criminals' and similar whoredoms ?"
		15	"In our land, as in all other countries, the purple Abrahams want the taxpayers money to finance the spreading of the vilest spiritual poison to the children, through their 'parochial school system'."

Serial No.	Description of the book.	Page of the book.	Matter considered objectionable.
1	2	3	4
		19	"This again indicated the first appearance of cursed hierarchy with its rituals, sacraments, robes, titles, false doctrines, false miracles and false authority".
		20	"that has it's own state, its own 'College of criminals', ambassadors, palaces, titles, robes and is even beginning to build it's own merchant fleet, apparently anticipating the possiblity of a sudden evacuation".
		21	"The only colour missing in the garment of the Great Whore is blue. It is the colour of heaven and heaven has no part in it. It is clearly the rejuvenated priestcraft without God's authority".
		27	"Rome holds and undisputable championship in perverting everything that apostle Paul laid out for the believers and Rome will pay for it a terrifying price".
2	CTS Series Tract No. 35 'Whose Witnesses ?'	3	"By deliberately preventing the Scripture in this way support can easily be fabricated for the wildest theories and most perverse doctrines".
		5	"The chief priests created the lie that His disciples stole the body to deceive the people; now 'Jehovah's Witnesses' produce a bigger lie that God did it to deceive the disciples".
		6	"Not content with robbing our glorious Lord of His deity, with shocking blasphemy, they boldly proclaim Him one of the greatest religious tricksters of all time".
3	CTS Series Tract No. 34 'Simple Truths for Salvation'.	1	"The are no complicated creeds to learn, no great fee to pay, no purgatory, no mass, no need of a priest. God has set forth, in the Bible, the simple truths for your salvation".
4	CTS Series Tract No. 74 'The Great Divider'.	3	"It is the cry of the worldly church a church which has lost its Christ. But we wonder from whose original mind this original sin emanated. One thing we are certain. It must have emanated from high places, for is it not there that false teachers also"
5	CTS Series Tract No. 64 'From out of the Convent cell to the feet of the Master'.	4	"The prayers and the money would lessen the period of agony of those suffering souls. This was what we were taught to believe. Fear gripped my heart at the thought of Purgatory. I had no mother, father, brothers or sisters, who would pray for me after my death ? I expressed my thoughts to the sisters in the Convent. I told them that I had become a sister in the convent so that I could go to Heaven after death. But alas, they told me that I had to go to Purgatory first. I used to shiver at the very thought of death and Purgatory".
		10	"I noticed that women folk in his church decorated themselves with jewels and flowers just like the Catholics. The thoughts came to my mind that this could not be the real Christian Church"
			"She told me that the Catholic priests and nuns did not help them in any way, but just wanted to live a life of leisure and pleasure".

Serial No.	Description of the book.	Page of the book.	Matter considered objectionable.
1	2	3	4
6	Tract No. 9 'India's Freedom in Danger'.	1	"The large electorate of Romans in India built through belly conversions, multiple pregnancies and by every other possible means are forced to vote according to the orders of the pulpit under pain of sin and threat of excommunication. The Roman Church condemns Birth Control, Family Planning and even starving and debilated women have to go on producing children, the future Roman voters in India".
		2	"There are no secrets between a parishioner, whatever his status or position be, and his parish priest. A parishioner is bound to confess his or her innermost secrets when asked by his or her bachelor priest. The Indian-Romans are held in bondage by a foreign system under the power of a foreign monarch. The plight or woman is worse, who as Romanists must confess to their bachelor "Father" their innermost secrets, thus placing themselves under his power and spell; they give freely to their Church believing that salvation can be transacted through gold and silver and through the medium of a priest. Is this Christianity ? Did Christ teach all these ? Nehru said that he believes in freedom of the human spirit. But these confessions are against the very principle. This is out and out bondage different from every other religion".
		4	"We see in every Roman Church dominated country, there is no political freedom, no freedom of speech, no freedom of the press, no opposition party, persecution of all other religious, poverty and scarcity in rural areas, backwardness, illiteracy and bad Government resulting in constant upheavals against the Government in power".
			"Whenever the Canon of the Vatican conflicts with the Laws of the State, the Romans are bound to uphold the Canon Law against the State Law, thus breeding a set of traitors. The Civil Marriage Act, the Divorce Bill, etc., are not recognised by the Roman Church in India".
7	CTS Tract No. 5 'Why Catholics should read the Bible ?'	2	"The plea many lukewarm Catholics make that they have no time to read the Bible is a downright falsehood and a suspicion rather that they have little or no religion at all".
		3	"Don't understand the Bible: who does ? Neither priest, bishop or Pope for that matter".

By order and in the name of the Governor of Mysore,

G. S. TELANG, Under Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 1] THURSDAY, JULY 23, 1964 [SAKA 1886

PART IB—Educational Notices

STATE COUNCIL FOR ENGINEERING AND TECHNICAL EDUCATION, WEST BENGAL

NOTIFICATIONS

Calcutta, the 10th August 1963.

The following candidate is declared to have passed the Licentiate Examination in Printing and Graphic Art held in June 1963 :—

Serial No.	Roll No.	Name.	Division.	Group Subject.	Institution.
1.	25	Subrata Kumar Patranobis ..	II	Commercial Photography (Old Syllabus).	School of Printing Technology, Calcutta-32.

A. C. SEN Secretary.

Calcutta, the 10th August 1963.

The following candidates are declared to have passed the Licentiate Examination in Printing and Graphic Art held in June 1963:—

Serial No.	Roll No.	Name.	Division.	Group Subject.	Institution.
1.	5	Santanu Kumar Bandyopadhyay ..	I	Litho Machine Work ..	School of Printing Technology, Calcutta-32.
2.	1	Samir Kumar Sen Gupta ..	II	Monotype	Ditto.
3.	2	Santi Swarup Sarkar	II	Litho Machine Work ..	Ditto.
4.	3	Pranab Bhattacharya	II	Ditto.	Ditto.
5.	4	Barin Kumar Ghosh	II	Monotype	Ditto.
6.	6	Bimalendu Dhar	II	Linotype	Ditto.
7.	7	Dilip Kumar Majumdar	II	Litho Machine Work ..	Ditto.
8.	8	Monoj Kumar Paul	II	Monotype	Ditto.
9.	9	Arun Kumar Mehrotra	II	Linotype	Ditto.
10.	10	Brajendu Sekhar Chaudhuri ..	II	Monotype	Ditto.
11.	11	Ranjit Kumar Mazumder	II	Linotype	Ditto.
12.	12	Smarajit Kumar Das	II	Litho Camera and Retouching	Ditto.
13.	13	Parimal Chandra Mallik	II	Litho Machine Work ..	Ditto.
14.	14	Kamal Kanti Sarkar	II	Monotype	Ditto.
15.	16	Salil Chaudhuri	II	Process Camera and Engraving	Ditto.
16.	17	Arabinda Ray	II	Litho Camera and Retouching	Ditto.
17.	18	Pranab Kumar Mandal	II	Process Camera and Engraving	Ditto.
18.	19	Prasanta Kumar Sil	II	Litho Camera and Retouching	Ditto.
19.	20	Kamalendu Guha	II	Process Camera and Engraving	Ditto.
20.	21	Tuhin Kumar Mallik	II	Linotype	Ditto.
21.	23	Amitansu Bhaumik	II	Ditto.	Ditto.

A. C. SEN, Secretary.

OFFICE OF THE SECRETARY, PLEADERS' SURVEY EXAMINATION BOARD AND PRINCIPAL, BENGAL ENGINEERING COLLEGE

Dated, the 6th May 1964.

The following pleaders have been declared to have passed the Pleaders' Survey Examination prescribed in Government of Bengal notification No. 3888J., dated the 18th April 1938, as amended under Government order No. 6636J., datetd the 5th August 1938, held in February 1964:—

Class II

(In order of Merit)

Sl. No.	Roll No.	Name.	Court in which practising.
1.	2	Shri Murari Mohan Das	Howrah Court.
2.	3	Shri Biswanath Roy	Ghatal Munsiff's Court.
3.	1	Shri Rabindra Nath Chatterjee.	Berhampore District Judge's Court.
4.	4	Shri Pijush Kanti Majumdar.	Suri (Sadar), Birbhum.

A. C. ROY,

Secy., Pleaders' Survey Examination Board and Principal, Bengal Engineering College.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 8] THURSDAY, JULY 30, 1964 [SAKA 1886

PART IB.—Educational Notices

POST-GRADUATE TRAINING COLLEGE FOR PHYSICAL EDUCATION, WEST BENGAL

Dated Banipur, the 25th April 1963.

The following trainees are declared to have passed the Diploma Examination in Physical Education in the Session 1962-63:—

DIPLOMA COURSE (men)

(Arranged in order of merit)

Name	Class
Shri Hrishikesh De	... I
Shri Riten Roy Chaudhuri	.. I
Shri Sudin Chaudhuri	... I
Shri Rabindra Nath Biswas	... I
Shri Rajani Kana Dolai	... II
Shri Madan Das Mondal	... II
Shri Salil Ranjan Sarker	... II
Shri Khagendra Nath Das	... II
Shri Radha Nath Bhowmik	... II
Shri Dilip Kumar Bhattacharjee	... II
Shri Bholanath Deb Nath	... II
Shri Manmatha Nath Bhowmik	... II
Shri Phani Bhusan Sannigrahi	... II
Shri Mrityunjoy Khan	... II
Shri Bhargab Chandra Tripathi	... II
Shri Pranay Chandra Sarker	... II
Shri Nirmal Kumar Das	... II
Shri Anil Baran Kar	... II
Shri Badrinarayan Mukherjee	... II
Shri Akbar Ali	... II
Shri Sachilal Banerjee	... II
Shri Baidyanath Banerjee	... II
Shri Dhirendra Nath Mondal	... II
Shri Balai Chandra Senapati	... II

DIPLOMA COURSE (Women)

(Arranged in order of merit)

Name	Class
Shrimati Deepali Chrestien	... I
Shrimati Susama Sen	... II
Shrimati Jharna Roy	... II
Shrimati Usha Das	... II
Shrimati Bijoyshree Chaudhuri	... II
Shrimati Mina Das	... II
Shrimati Indira Roy	... II
Shrimati Anjali Biswas	... II
Shrimati Namita Mukherjee	... II
Shrimati Bela Mukherjee	... II
Shrimati Rebecca Roy	... II
Shrimati Sipra Majumder	... II
Shrimati Sabitri Sen Gupta	... II

The following trainees are declared to have passed the Certificate Examination in Physical Education in the session 1962-63:—

CERTIFICATE COURSE (Men)

(Arranged in order of merit)

Name	Class
Shri Saktipada Acharjee	... II
Shri Birendra Nath Das	... II
Shri Sukhomay Chakraborty	... II
Shri Anadi Bhusan Das	... II
Shri Gaur Chandra Dandapat	.. II
Shri Ram Mohan Ghosh	... II
Shri Kaymuddin	... II
Shri Bankim Chandra Banerjee	... II
Shri Sadar Ali	... II
Shri Sabitapada Biswas	... II
Shri Jogajiban Roy	... II
Shri Sitangshu Sekhar Panda	... P
Shri Sudhasindhu Patra	... P

CERTIFICATE COURSE (Women)

(Arranged in order of merit)

Name	Class
Shrimati Kamala Rai (Subba)	... I
Shrimati Tripti Chatterjee	... II
Shrimati Gita Chatterjee	... II
Shrimati Ajanta Kundu	... II
Shrimati Subrata Naskar	... II
Shrimati Uma Paul	... II
Shrimati Archana Bhowmik	... II

P. K. SEN,
Principal,
Post-Graduate Training College for Physical Education, Banipur.

STATE COUNCIL FOR ENGINEERING AND TECHNICAL EDUCATION, WEST BENGAL

NOTIFICATION

Calcutta, the 20th February 1964.

The following candidates are declared to have passed the Licentiate Examination in Mining Engineering held in November 1963:—

Sl. No.	Roll No.	Name	Division or Class	Name of the Institution
1.	4	Keshori Mohan Samanta	I	Asansol Polytechnic, Asansol
2.	1	Nirmal Chattopadhay.	II	Ditto.
3.	2	Arun Kumar Chatterjee	II	Ditto.
4.	3	Panna Lall Gangopadhyay.	II	Ditto.
5.	5	Priya Gopal Tewari	II	Ditto.

DIRECTORATE OF BOILERS, WEST BENGAL

Dated the 17th June 1964

The following candidates are declared to have passed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, held by the Board of Examiners on the 9th and 10th June 1964 at the office of the Chief Inspector of Boilers, West Bengal, 1 Hastings Street, 8th floor, Calcutta-1, and have been awarded certificates of competency as under.

SECOND CLASS

On 9th June 1964.

Serial No.	Name.	Address.
1	2	3
1.	Bimal Kumar Sur ..	.. 177/C Vivekananda Road, Calcutta-6.
2.	Kashinath Gowala ..	.. C/o Soorah Jute Mills Co., Ltd., 102 Narkeldanga Main Road, Calcutta 11.
3.	Sk. Altab Uddin ..	.. 57 Prince Anwar Shah Road, Tollygunge, Calcutta-33.
4.	Bimal Kumar Ghosh ..	.. C/o Ram Chandra Tewary, Katadanga Road, post office Kankinarah, district 24-Parganas.
5.	Lalan Chowdhury ..	.. C/o Harihar Pathak Surat Textiles (P.) Ltd., 9 B. T. Road, Calcutta-2.
6.	Ramrekha Barai ..	.. Fireman, Messrs. Swaika Vanaspati Products Ltd., post office Bhattanagar, district Howrah.
7.	Paramananda Harijan ..	.. C/o Kedarmal Sarma, Grocer's Shop, 83 Kalicharan Ghose Road, post office Sinthi, Calcutta-50.
8.	Panchu Chowhan ..	.. C/o Shreekrishna Rubber Works Ltd., 21 B. T. Road, post office Kamarhatty, district 24-Parganas.
9.	Prasanta Kumar Sadhu	.. C/o S. K. Sadhu, Muzid Ghat Road, post-office Naihati, district 24-Parganas.
10.	Birbal Rajbhar ..	.. C/o Angus Jute Works, post office Angus, district Hooghly.
11.	Gandhi Nath Sarkar ..	.. 8 Duttabad Road, Calcutta-48.
12.	Gaffar Meah ..	.. H/o Rahman Meah, Ghosepara Road, post office Shamnagore, district 24-Parganas.
13.	Garib Kurmi ..	.. Kalabagan Line 4 House No. 29, post office Jagatdal, district 24-Parganas.
14.	Sukumar Chakrabarty ..	.. "Debendra Nibas", village Boral, police-station Sonarpur, district 24-Parganas.
15.	Nirgoon Singh ..	.. Ticket No. 6560, Power House, Metal and Steel Factory, Ichapore, district 24-Parganas.
16.	Sreekrishna Koiri ..	.. Ticket No. 6591, Power House, Metal and Steel Factory, post office Ichapur, 24-Parganas.
17.	Ramraj Kahar ..	.. C/o Rampooria Cotton Mills Ltd., post office Serampore, district Hooghly.
18.	Gopali Bhagat ..	.. C/o Hindusthan Heavy Chemicals (P.) Ltd., 15 B. T. Road, Khardah, 24-Parganas.
19.	Chhato Bana Pattel ..	.. 30 Chittaranjan Avenue, Calcutta-12.
20.	Hiralal Mondal ..	.. C/o National Tannery Co., Ltd., 8 Pagladanga Road, Beliaghata, Calcutta-10.

Serial No.	Name.	Address.
1	2	3
21.	Bimal Kumar Chakrabarti ..	.. C/o Sodepur Cotton Mills Ltd., post office Sodepore, district 24-Parganas.
22.	Ramdev Missra ..	.. C/o Bharat Carbon and Ribbon Mfg. Co., Ltd., 543 Basantalal Saha Road, Calcutta-53.
23.	Dhiren Das ..	.. C/o Ananta Kumar Das, 7 Raicharan Pal Lane, Calcutta-46.
24.	Sukdev Singh ..	.. C/o Siva Durga Rice Mill, Village Ballichack, post office Debra, district Midnapore.
25.	Suraj Singh ..	.. No. 18 C. P. C. Quarter 45 Hide Road, Kidderpore, Calcutta-43.
26.	Shamal Kr. Ghuku ..	.. C/o Siva Durga Rice Mill, Ballichack, post office Debra, district Midnapore.
27.	Rambishun Kalwar ..	.. C/o C. E. S. C. Qr. 28 Jheel Road, Calcutta-2.
28.	Dilip Kr. Bagchi ..	.. 25/A Raj Chandra Sen Lane, Calcutta-9.
29.	Samir Kumar Das ..	.. 25/A Raj Chandra Sen Lane, Calcutta-9.
30.	Nirendra Nath Chakraborty ..	26A/13 Mondal Para Lane, Calcutta-30.
31.	Nirmal Biswas ..	.. 33/3 Mannapara Road, Calcutta-50.
32.	Parmanand Pandey ..	.. C/o Bengal Mill Agency, 1/3 Khagendra Chatterjee Road, Calcutta-2.
33.	Bhola Dutt ..	.. Village Potory, post office Betalghat, Ranikhet via district Nainital, U. P.
34.	Gopal Krishna Chakrabarti ..	C/o G. H. Sarma, Bata N. Q. 2275, post office Bata nagar, 24-Parganas.
35.	Kandhar Singh Mann ..	.. Room No. 28, Nabik Griha, Calcutta-53.
36.	Bimal Kumar Ghosh ..	.. 5A Bijoynagar Colony, post office Naihati, 24-Parganas.
37.	Bimal Kumar Ganguly ..	.. 2/C Jagannath Sarkar Lane, Calcutta-23.

FIRST CLASS

On 10th June 1964

1.	Birendra Kumar Chakrabarty ..	Post office and Village Panshila via Sodepore, 24-Parganas.
2.	Arindra Nath Ghatak ..	.. Noapara, post office Garulia, 24-Parganas.
3.	Gopal Chandra Ghose ..	.. C/o Directorate of Marine Engineering, P19-Taratola Road, Calcutta-53.
4.	Bhupal Chandra Bag ..	.. Village Krishnapati, post office Telinipara, Hooghly.
5.	Charan Singh ..	.. 10/22 Edison Road (B Zone), Durgapur-5.
6.	Dinesh Chandra Das ..	.. C/o Goshto Behari's House, Roy Para, post office Garifa, 24-Parganas.
7.	Radhika Mohan Sarkar ..	.. 31 Barwaritola Road, Calcutta-10.
8.	Abdul Jabar ..	.. Mulajore Generating Station, Qr. No. 8, post office Shamnagar, 24-Parganas.
9.	Rajendra Lal Mitra ..	.. Joyrampur Goalapara Road, Bohala, Calcutta-34.
10.	Hemendu Bikash Ghatak ..	Qr. No. D-L1/250, Dayananda Road, Durgapur-4, distict Burdwan.
11.	Kamal Krishna Basu ..	.. J. K. Paper Mill, post office Rayagada, district Koraput, Orissa.
12.	Manoj Kanti Das ..	.. 8/11 Newton Avenue, Durgapur-5, Burdwan.

SECOND CLASS

On 10th June 1964

Serial No.	Name.	Address.
1	2	3
1.	Gour Hari Padhi ..	.. Qr. No. H-191, O. P. Mill Colony, post office Brajraj Nagore, Sambalpur, Orissa.
2.	Benoy Bhusan Roy ..	.. C/o Shree Bajrang Rice Mill, post office Mayna-guri, Jalpaiguri.
3.	Nand Kumar ..	.. C/o Aluminium Corporation of India, post office Jaykaynagore, Burdwan.
4.	Subhas Chandra Mazumder	.. G/7B D. V. C. Colony, Durgapur-4.
5.	Mangal Chandra Sarkar	.. 372 K. B. M. Government Colony, post office Chakdah, Nadia.
6.	Bidyut Kumar Mukherjee	.. C/o S. B. Mukherjee, Qr. No. DN. 8, Coke Oven Colony, post office Durgapur-2.
7.	Biswanath Chatterjee ..	.. FL3/238 Rana Pratap Road, post office Durga-pur-4, Burdwan.
8.	Anant Prasad Tiwari ..	.. Assistant Controller (Mech.), Operation Section, D.T.P.S., D. V.C., Durgapur-7.
9.	Somendra Nath Dhar ..	.. DN/243, post office Durgapur-2, Burdwan.
10.	Biswanath Ghatak ..	.. Gopalmath, post office Oyaria, Burdwan.
11.	Madan Mohan Mandal ..	.. Village Kanoswar, post office Amrai, Durgapur-3.
12.	Byomkesh Jha ..	.. Village Simla, post office Ekborna, Malda.
13	Sudhir Ranjan Chanda ..	.. 8/13 Newton Avenue, post office Durgapur-5.
14.	Sk. Gulam Rasul ..	.. Ghuskhara Rice Mill (P.) Ltd., post office Ghuskara, Burdwan.
15.	Subal Kr. Dutta ..	.. E-11 D. V. C. Colony, Benachity, Durgapur-4, Burdwan.
16.	Subhas Ch. Choudhury ..	.. G-5A D. V. C Colony, post office Durgapur, Burdwan.
17.	Shyamapada Ghose ..	.. Village Kuriira, post office Amrai, district Bur-dwan.
18.	Ranjit Kr. Bhattacherjee	.. C/o Rabin Roy, Mechanical Supervisor, Bandel Thermal Power Project, post office Triboni, district Hooghly.
19.	Jugneswar Chakraborti	.. Qr. No. R/253/A, Calcutta Airport, Calcutta-52.
20.	Motilal Barai ..	.. Swaika Vanaspati Products, post office Bhatta-nagar, district Howrah.

N. C. RAY CHOWDHURY,
Secretary, Board of Examiners.

istered No. C207

The Calcutta Gazette

सत्यमेव जयते

DRA 5] THURSDAY, AUGUST 27, 1964 [SAKA 1886

PART IB.—Educational Notices

GOVERNMENT OF WEST BENGAL

EDUCATION DIRECTORATE

. 3639-Sc/G.—15th July 1964.—The undermen-d candidates are declared to have passed the ery, Infant and Primary (Pre-Basic and Basic) hers' Training Examination, 1964, from the graduate Teachers' Training Department ned to the Gokhale Memorial Girls' School and ge and the Chittaranjan Teachers' Training ute, Calcutta.

.B.—(i) Candidates securing 40 per cent. marks in the aggregate are placed in the Third Grade, 50 per cent. marks in the aggregate in the Second Grade, 65 per cent. marks in the aggregate as well as 50 per cent. marks in the practical subjects in the First Grade.

(ii) The letter affixed to the name of the candidate indicates that she has secured First Grade (60 per cent. of the marks) in the subject concerned and D in bracket after a letter indicates distinction (i.e. 75 per cent. of the marks) in that subject.

PLH—Principles and History of Education.

Ch—Child Psychology.

Hy—School Organisation and Hygiene.

M—General and Special Methods of teaching.

Pr—Practical Subjects.

S—Subsidiary Subjects.

Roll No.	Name of Candidate.	Name of the Institution.
	First Grade	
10	Aparajita Chakravarty Hy. M. Pr. S.	Chittaranjan Teachers' Training Institute.
	Second Grade (Serially arranged)	
1	Jayasree Banerjee, Hy. Pr. S.	Gokhale Memorial Girls' School and College (Teachers' Training Section).
2	Sabita Banerjee, Ch. Hy. M. Pr. S.	Ditto.
3	Sabitri Banerjee, Pr. S.	Ditto.
4	Rita Bhattacharjee, Pr.	Ditto.
5	Iva Biswas, Hy.	Ditto.
6	Shelley Dey, Pr.	Ditto.
7	Anjaly Dutta, Hy.	Ditto.
8	Malati Mukherjee, Pr.	Ditto.
9	Runu Sengupta	Ditto.
11	Sandhya Chatterjee	Chittaranjan Teachers' Training Institute.
12	Hasi Rani De, Pr.	Ditto.
13	Arati De Sarkar, Pr.	Ditto.
14	Shyamali Kar, Hy. Pr.	Ditto.
15	Geeta Mukherjee, Hy. Pr.	Ditto.
16	Jayasree Roy, Pr.	Ditto.
17	Bani Roy Choudhuri, Pr.	Ditto.

S. DUTT,

Chief Inspector, Women's Education,
West Bengal.

BOARD OF APPRENTICESHIP TRAINING, WEST BENGAL

110, Surendra Nath Banerjee Road, Calcutta-13

APPRENTICESHIP ADMISSION EXAMINATION, MAY, 1964

Results

Roll No.	Order of Merit.	Names of candidates.	Age on 1st May, 1964.	Address.
		First Class Pass		
104	1	Peter Ancil Mariano	18-11	5 /C Dover Lane, Extn., Government Qu ters, Calcutta.
103	2	Tapan Kumar Chatterjee	17-3	29/2 Serang Lane, Calcutta-14.
222	3	Alfred Gonsalves	17-6	1 Bow Street, Calcutta-12.
55	4	Ashish Kumar Das	17-6	51/1 Bamacharan Roy Road, Calcutta-
80	5	Bhaskar Sen	18-4	19 Lake Road, P.O. Rash Behari Aven Calcutta-29.
283		Rabindra Nath Ghosh	17-6	C/o Shri Bijoy Kr. Ghosh, Inspector Police and Instructor, Civil Defen Howrah.
235	7	Satyendralal Mukhopadhyay	17-8	164C Ahiritollah Street, Calcutta-5.
102	8	Airis Collaco	18-8	65 Bentinck Street, Calcutta-1.
231	9	Nasir Abdullabhoy	17-11	P-22 Mission Row Extension, Calcutta-
		Second Class Pass		
144	1	Sou Thing Loong	17-2	St. Vincent's Technical School, Hill Vi Park, Asansol.
357	2	Raj Kumar Chaurasia	16-11	363/364 K. P. Sah Street, Dum Du Calcutta-28.
42	3	Ranjit Kumar Roy	20-5 (over age)	Vill. Kalikata, P.O. Rashpur, Distt Howrah.
348	4	Dipankar Ghosh	18-6	8 Basanta Bose Road, Calcutta-26.
75	5	Bidyut Kumar Das	18-9	2/B Mohanchand Road, Kidderp Calcutta-23.
386	6	Subrata Ray	18-4	256 Rash Behari Avenue, Calcutta-19.
255	7	Abhay Kumar Ghosh	18-6	C/o Shri A. S. Mitra, 51 College St Calcutta-12.
141	8	Anjan Bhattacharjee	17-5	95/A Tollygunge Circular Road, Calcu 53.
275	9	Leo Anthony Holmes	17-4	31 Komedan Bagan Lane, Calcutta-16.
17	10	Samiran Kumar Ghosh	17-3	17A Gobinda Bose Lane, Bhowni Calcutta-25.
115	11	Sachindra Nath Dey	18-9	3 Raj Krihsna Lane, P.O. Beadon St Calcutta-6.
165	12	Dibyendu Kumar Banerji	17-7	4/3B, Nilkamal Chakraborty Lane, Sibpur, Howrah.

Roll No.	Order of Merit.	Names of candidates.	Age on 1st May, 1964.	Address.
		Second Class Pass (*contd*).		
221		Ernest Edmond Chestney	18-7	3/2 Remount Road, Alipore, Calcutta-27.
274	14	Samarendra Nath Das Gupta	19-1 (over age)	3 Kamardanga Road, Calcutta-46.
230	15	Pradip Kumar Mukhopadhyay	21-8 (over age)	L. 50/B Railway Quarters, Narkeldanga, Calcutta-11.
280		Arup Kumar Nandi	16-7	18B Syed Amir Ali Avenue, P.O. Circus, Calcutta-17.
312	17	Swapan Kumar Poddar	16-3	168/C Upper Chitpur Road, Calcutta-3.
41	18	Braja Behari Das	18-10	14 Anthony Bagan Lane, Calcutta-9.
43	19	Asim Kumar Gupta	16-8	5/E Remount Road, Alipore, Calcutta-27.
61		Ranabir Bhar	17-8	15A Jagannath Sur Lane, Calcutta-6.
31	21	Anjan Kumar Roy	17-6	27C Debinibash Road, Dum Dum, Calcutta-28.
68	22	Susanta Kumar Sen	17-2	Vill. & P.O. Guma, 24-Parganas.
360	23	Subhas Banerjee	17-9	2/1C Gangaprosad Mukherjee Road, Calcutta-25.
266	24	Debi Prosad Mukhopadhyay	16-4	61 Raja Raj Ballav Street, Calcutta-3.
291		Subir Kumar Mitra	17-1	65/2 Kashinath Chatterjee Lane, Sibpur, Howrah.
71	26	Tapan Kumar Mukherjee	18-3	6C/5 S. P. Mukherjee Road, Calcutta-28.
97		Bijoy Das Gupta	17-10	86 Ashutosh Mukherjee Road, Calcutta-25.
7	28	Tapan Kumar Lahiri	17-7	32 Chaudhuripara Lane, P.O. Santragachi, Howrah.
29		Madan Pramanik	18-9	C/o Robin Pramanik, Vill. Majherpur, P.O Ichapur, 24-Parganas.
128		Mihir Bilas Kundu	16-8	C/o K. M. Kundu, Senior Engineer, India Government Mint, Calcutta-53.
188		Gautam Chatterjee	17-4	32 Abinash Sasmal Lane, Beliaghata, Calcutta-10.
95	32	Amar Nath Chakrabarti	17-3	104 Dr. Priyanath Ghosh Road, P.O. Bally, Howrah.
272		Dipankar Paul	16-2	16/2 Banamali Chatterjee Street, Calcutta.
149	34	Wendell Eric Howe	17-10	20/1 MacLeod Street, Queen's Court, Suite 13, Calcutta-16.
333		Alak Kumar Biswas	16-10	78/3/11 Nandalal Mukherjee Lane, Howrah.
47	36	Oliver Chambers	18-11	113A Lower Circular Road, Calcutta-14.
23	37	Subhas Chandra Roy	18-1	C/o Sri Sudhir Chandra Roy, 91 M. C. Ghose Lane, Howrah.

Roll No.	Order of Merit.	Names of candidates.	Age on 1st May, 1964.	Address.
		Second Class Pass—*(concld).*		
121	38	Ranendra Kumar Das	18-5	33/2 Bhairab Ghatak Lane, P.O. Salkia, Howrah.
176	39	Ashim Kumar Das	18-4	68/B Dr. Suresh Sarkar Road, Entally, Calcutta-14.
145	40	Derek Anthony Evans	16-6	St. Vincent's Tech. School, Hill View Park, Asansol.
159		Subhas Kumar Bhattacharyya	18-2	C/o Subodh Kumar Bhattacharyya, P.O. Barasat, Chandernagore, Hooghly.
229		Swadesh Chakraborti	16-4	28/A Buroshibtala Main Road, Calcutta-38.
380		Sudhirendra Nath Chakrabarti	18-3	20 Mansatala Lane, Kidderpore, Calcutta-23.
138	44	Birendra Protap Hazra	18-6	61 Raja Basanta Roy Road, Calcutta-29.
143		Bimal Kumar Das	17-2	71-A Sambhu Babu Lane, Entally, Calcutta-14.
289		Sujit Kumar Sarkar	18-3	12B/2 Indra Roy Road, Bhowanipore, Calcutta-25.
238	47	Nandadulal Roy	18-8	C/o Tarulata Roy, 52 Bondel Road, Calcutta-19.
18	48	Nikhilesh Gangopadhyay	16-7	12L Remount Road, Alipore, Calcutta-27.
287		Paresh Kumar Mandal	18-9	Vill. and P.O. Khakurdaha, via Baruipur, Dist. 24-Parganas.
89	50	Ashish Chatterjee	17-7	4F William's Lane, Calcutta-9.
219		Christopher Gerad Dayton	18-7	C/o A. E. D. Lemos, 112 Elliot Road, Flat No. 3, Calcutta-16.
129	52	Sudipta Kumar Ghosh	16-4	6/2C Uma Kanta Sen Lane, Calcutta-30.
245		Nilmani Das	16-7	Vill. Srirampur, P.O. Gopinagar, Hooghly.
1	54	Vivekananda Ray	17-6	127 Howrah Road, Salkia, Howrah.
278	55	Asha Pal Singh	17-2	31 Haragag Road, Salkia, Howrah.
214	56	Narayan Chandra Chaudhuri	16-10	23/D Suri Lane, Calcutta-14.
343	57	William Basil	18-5	51/1/1 Grand Trunk Road (N), Howrah.
263	58	D'Sena Gordon St. Liven Melvin	18-4	24 Park Lane, 1st floor, Calcutta-16.
4	59	Subhas Chandra Banerjee	18-2	123/C South Sinthee Road, Calcutta-30
53		Subir Chatterjee	16-7	45/1A Suri Lane, Calcutta-14.
20	61	Ravinder Kumar	18-9	8/1 Mourbhanj Road, Kidderpur, Calcutta-23.
302	62	Vikramaditya Paul	18-8	71/C Raja Dinendra Street, Calcutta-6.

N.B.—Candidates, whose names do not appear in this list, have failed.

N. N. SEN GUPTA, *Secretary.*

Board of Apprenticeship Training, West Bengal.

OFFICE OF THE REGISTRAR, WEST BENGAL MADRASAH EDUCATION BOARD

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (Old Syllabus) held in May 1964:—

CALCUTTA CENTRE

Hatiara Madrasah

Roll.	No.	Name of candidate.	Division.	Position.
Cal. O. S.	1	Mohd. Sadim Ali	II	
,,	2	Mohd. Moher Ali	II	
,,	3	Abdur Raschid Mondal	I	
,,	4	Abdul Quasem Md. Sharfuddin Ahmed ..	I	

Hatiara (Private)

,,	5	Md. Abdul Jabbar	I (f)	

Akra High Madrasah (Private)

,,	10	Md. Abdul Hannan	I(A)	
,,	11	Qazi Md. Zabihur Rahman Atique	I(A)	1st.
,,	12	Md. Abdul Ahad	I(A)	2nd.
,,	13	Syed Myeenul Haque	I(A).	

Suktabari High Madrasah

,,	15	Ahammad Hossain	II	
,,	16	Md. Nubial Hossain Mazumder	II	
,,	18	Mohammad Ali	I(M).	
,,	19	Safiuddin Ahmed	II	

Private

,,	24	Md. Kamarul Islam	III	
,,	25	Abdul Rouf Shaikh	II	
,,	31	Md. Aabdur Razzaque	I	
,,	36	Jalaluddin Ahmed	III	
,,	37	Md Abdul Jabbar	II	
,,	39	Md. Azizar Rahaman	II	
,,	40	Bokteruddin Ahmed	II	
,,	41	Mohammad Abdul Awwal	II	
,,	42	Dewan Nasiruddin	II	
,,	43	Munshi Golam Asfia	II	
,,	44	Shaikh Anowarul Alam	II	
,,	45	Taher Ali Mondal	II	

Private

,,	46	Md. Abdul Quddus	II	
,,	47	Mir Mahboob Ali Hashmi	I	
,,	48	Md. Khurshid Alam	II	
,,	52	Mohd. Muniruzzaman	II	
,,	55	Md. Mohiuddin Ahmed	II	
,,	56	K. B. Abdul Ahad	I	
,,	59	Muhammad Abdur Raqib	I	
,,	60	Abdur Rashid	II	
,,	61	Muhammad Ekram Ali	II	
,,	62	Abdur Rahman	II	
,,	63	Abdus Samad	II	
,,	64	Md. Safiullah	II	
,,	65	Md. Sader Ali	II	
,,	66	Abdul Latif Mandal	III	

Lalgola High Madrasah

Roll. No.	Name of candidate.	Division.	Position.
Cal. O. S. 154	Mohammad Nawsad Ali	I	
,, 156	Mohammad Ghiyasuddin	II	
,, 157	Mohammad Shahjahan Ali	II	

SYED ABDUL ALI BARKATI,
Registrar.

The letter affixed to the name of a candidate indicates that he has obtained not less than 80 per cent. of the marks in the subject or group of subjects :—
"f" indicates Fiqh Faraiz and Aqaid (Additional).
"A" indicates Arabic.
"M" indicates Mathematics (Compulsory).

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (Old Syllabus) held in May 1964 :—

CHINSURAH CENTRE

Burdwan High Madrasah

Roll. No.	Name of candidate	Division.	Position.
Chin. O. S. 68	Nurul Alam Mirza	II	

Kulgoria High Madrasah

,, 70	Sk. Sahadatullah	II	
,, 71	Md. Harun Rashid	II	
,, 72	Md. Monowar Hossain	II	
,, 73	Sk. Mohammad Hasan	II	
, 74	Abdul Borhan	I(M)	
,, 75	Sk. Marjar Ali	III	

Private

,, 78	Abdul Jalil	II	
,, 82	Mohammad Akhtar Hussain	II	
,, 85	Kamiruddin Ahmed	III	
,, 88	Mohammad Aynal Ali	II	
,, 97	Muhammad Nazrul Haque	III	
,, 98	Shaikh Rahamatullah	II	
,, 100	Abdul Momin..	II	
,, 105	Shaikh Abdul Wohab	II	
,, 109	Khandkar Hefazul Karim	II	
,, 111	Mohammad Jalil	II	
,, 112	Mohammad Idris	II	
,, 113	Muhammad Abdul Whid	II	
,, 116	Mohammad Akter Hossain	III	
,, 118	Abul Hussain Middya	III	
,, 121	Muhammad Saidur Rahman	II	
,, 123	Md. Zafar Ali	II	

SYED ABDUL ALI BARKATI,
Registrar.

Letter "M" indicates letter marks in Mathematics (Compulsory).

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (Old Syllabus) held in May 1964:—

MURSHIDABAD CENTRE

Private

Roll. No.	Name of candidate.	Division.	Position.
Mur. O. S. 125	Amir Ali	II	
,, 126	Muhammad Gholam Mostafa . ..	II	
,, 131	Mohammad Abdul Malek	II	
,, 132	Muhammad Toffazzal Husain	II	
,, 137	Mir Younus Ali	III	
,, 138	Md. Enamul Hoque	I	

MALDA CENTRE

Private

Mal. O. S. 143	Md. Rezwanul Haque	III	

SYED ABDUL ALI BARKATI
Registrar.

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (New Syllabus) held in May 1964:—

CALCUTTA CENTRE

Akra High Madrasah

Roll. No.	Name of candidate.	Division.	Position.
Cal. N. S. 1	Md. Sakhawat Hossain	II	
,, 2	Md. Abul Hussain Mandal	II	
,, 4	Mir Md. Shahid Hussain	II	
,, 5	Sk. Md. Akhter Hussain	II	
,, 6	Md. Ziaul Hoque	II	
,, 7	Md. Abdul Malek Halder	II	

Burdwan High Madrasah

,, 15	Sk. Abdur Razeque	III	

Jangipur High Madrasah

,, 19	Abdur Rahman	II	
,, 20	Md. Sademani Shaeikh	II	
,, 21	Abdul Mannan Shaikh	II	
,, 22	Muhammad Jalaluddin	II	
,, 24	Md. Tamizuddin Shaikh	III	
,, 29	Muhjammad Mostaque Ahammad	I	
,, 30	Shamsuddin Shaikh	II	
,, 31	Mohammad Kurban Ali	II	
,, 35	Muhammad Imamuddin Shaikh	III	
,, 36	Nazmul Haque Khan	III	

Roll.	No.	Name of candidate.	Division.	Position.
Cal. N. S.	37	Serajul Islam	III	
,,	46	Fhakhirul Islam	III	
,,	48	Muhammad Nurul Islam . .	II	
,,	50	Md. Momtaz Hossain	II	
		Manick Chak High Madrasah		
,,	53	Md. Kamaruzzaman	III	
,,	54	Md. Yar Ali	II	
,,	57	Sri Nanda Lal Saha	III	

SYED ABDUL ALI BARKATI,
Registrar.

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (New Syllabus) held in May 1964 –

CHINSURAH CENTRE

Hooghly Madrasah

Roll.	No.	Name of candidate.	Division.	Position.
Chin. N. S.	75	Ahmed Hossain	I(M)	
,,	76	Gulsen Ahmad	I(M)	
,,	77	Shaikh Abdul Azim	II	
,,	79	Muhammad Obaidullah	II	
,,	84	Shaikh Alauddin	II	
,,	96	Muhammad Abbas Ali	III	
,,	97	Shaikh Qamrul Alam	II	
,,	100	Muhammad Nuzrul Islam	I	
,,	103	Abdur Rashid	II	
,,	105	Abdul Wahab Ansari	I(A)	
,,	106	Muhammad Quasim	II	
		Dumurgram High Madrasah		
,,	108	Sk. Abu Bakar	I(M)	
,,	110	Md. Abdur Razzaque	III	
,,	111	Md. Abdul Hakim	III	
		Dumurgram (Private)		
,,	115	Mohammad Golam Mustafa	III	
		Pandua High Madrasah		
,,	117	Md. Shahidul Haque	II	
,,	118	Md. Barkatullah	II	
,,	119	Md. Abdur Rahim	II	
,,	120	Sk. Abdul Majid	III	
,,	121	Md. Altaf Hussain	II	
,,	122	Mohammad Emdadul Haque	II	
,,	123	Mohammad Wazid Ali	III	
,,	124	Sk. Abdur Rahman	II	

Roll No.		Name of candidate	Division	Position
Chin. N. S.	125	Sk. Md. Maizuddin	II	
,,	127	Sk. Md. Yeasin	II	
,,	128	Mollah Abul Hayat	II	
,,	129	Muhammad Hanif	II	
		Pandua (Private)		
,,	132	Abdul Karim	III	
,,	135	Sk. Manzural Haque	III	
,,	143	Md. Nurul Hossain	III	
,,	149	Mahbubrabbi Siddique	III	
		Kulgoria High Madrasah		
,,	152	Md. Ekram Hossain . . .	I	
,,	153	Shaikh Abdul Alim	II	
,,	154	Muhammad Zakaria	III	
,,	155	Sk. Md. Omar Ali	II	
,,	156	Sk. Md. Jamiruddin	II	
,,	157	Shaikh Mahammed Mohsin . .	II	
,,	158	Shaikh Niamat Ali	III	
,,	159	Abdul Quader . ..	II	
,,	160	Sk. Md. Habibullah	II	
,,	161	Sk. Fazlur Rahman	III	
,,	162	Sadekur Rahman . ..	II	
,,	164	Md. Salaque	II	
,,	165	Muhammad Shawkat Ali	III	
		Lalgola High Madrasah		
,,	178	Mst. Fazilatun Nesha	I(M)	3rd
,,	179	Muhammad Nader Ali	I	
,,	180	Muhammad Mainul Haque	II	
,,	181	Muhammad Badrul Islam	II	
		Private		
,,	184	Syed Badruddoza	III	
,,	185	Kazi Ansar Alam	III	
,,	191	Md. Daud Rahman	II	

SYED ABDUL ALI BARKATI,
Registrar.

The letter affixed to the name of a candidate indicates that he has obtained not less than 80 per cent. of the marks in the subject or group of subjects :—

"M" indicates Mathematics (Compulsory).

"A" indicates Arabic.

Dated the 22nd June 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (New Syllabus) held in May 1964 :—

MURSHIDABAD CENTRE

Bhabta High Madrasah

Roll No.	Name of candidate	Division	Position
Mur N S 192	Muhammad Nazamuddin Ahmad .. .	I(M) & (A)	1st
,, 193	Muhammad Shahidullah	II	
,, 194	Muhammad Hasan Imam	II	
,, 195	Muhammad Abul Hashan	II	
,, 196	Muhammad Shamsuzzoha Khan	II	
,, 198	Muhammad Nasiruddin	I(M)	
,, 199	Muhammad Mufidur Rahman . ..	II	
,, 200	Muhammad Mesbahur Rahman	I	
,, 201	Muhammad Jibrail	II	
,, 202	Muhammad Ali Nowaz	I(M)& (A)	2nd
,, 204	Muhammad Jahangir Ali . ..	II	
,, 206	Muhammad Manwarul Haque . ..	II	
,, 207	Muhammad Abdul Quddus . ..	II	
,, 208	Muhammad Mowla Bakhsh	I	
,, 209	Muhammad Hayatullah	II	
,, 210	Muhammad Abdul Wahid . ..	I	
,, 211	Muhammad Abul Khayer	III	
,, 212	Abu Taeb Muhammad Sirajul Islam ..	II	

Jangipur High Madrasah

,, 217	Md Nurul Islam	III	
,, 218	Md. Abdul Rawf	III	
,, 220	Nayeemuddin Mandal	III	

Private

,, 227	Muhammad Luqman Shaikh . .	III	
,, 228	Muhammad Abdur Rab	II	

Manick Chak (Private)

,, 231	Md Abdul Halim	II	

SYED ABDUL ALI BARKATI,
Registrar.

The letter affixed to the name of a candidate indicates that he has obtained not less than 80 per cent of the marks in the subject or group of subjects :—
"M" indicates Mathematics (Compulsory)
"A" indicates Arabic.

Dated the 22nd June, 1964.

The following candidates are declared to have passed in the Board Examination of High Madrasah (New Syllabus) held in May 1964.

MALDA CENTRE

Bhagabanpur High Madrasah

Roll No.		Name of candidate	Division	Position
Mal. N. S.	235	Muhammad Muzibur Rahman	I(A)	
,,	236	Muhammad Yeasin Ali	II	
,,	237	Mohd. Tamizuddin	II	
,,	238	Mohammad Abdul Hakim	II	
,,	239	Muhammad Moazzam Hossain	II(A)	
,,	240	Mohd. Anes Ali	II	
,,	241	Mohammad Enamul Hoque	II	
,,	243	Md. Amiruddin	II	
,,	244	Muhammad Alauddin	II	
,,	245	Md. Fazlul Hoque	II	
,,	246	Mofizuddin Ahmed	II	
,,	247	Muhammad Nuh	II	
,,	248	Md. Amanatullah	II	
,,	249	Muhammad Moslem	II	
		Private		
,,	251	Md. Mozaffar Hussain	III	
,,	252	Fazlur Rahman	III	
,,	258	Mahammad Rofique	II	

SYED ABDUL ALI BARKATI,
Registrar.

The letter affixed to the name of a candidate indicates that he has obtained not less than 80 per cent. of the marks in the subject or group of subjects :—
A indicates Arabic.

Dated the 22nd June 1964.

The following candidates are declared to have passed the Board Examination of Alim held in May 1964 :-

CALCUTTA CENTRE

Calcutta Madrasah

Roll No.		Name of candidate	Division	Position
Cal.	1	Md. Mozammil Haque	II	
Cal.	2	Md. Noaman Mia	II	
Cal.	5	Md. Mozammil Haque	III	
Cal.	6	Md. Mohiuddin	II	
Cal.	7	Abdus Sattar	II	
Cal.	8	Abdul Wajid	III	
Cal.	10	Md. Sabit Ali	II	
Cal.	11	Abul Hasan Qadri	I	
Cal.	12	Shaikh Md. Zaman	I	
Cal.	13	Md. Khaliquzzaman	I	2nd
Cal.	14	Qazi Md. Altaf Hossain	II	
Cal.	15	Masudur Rahman Qadri	I	4th

Roll No.		Name of candidate	Division	Position
Cal.	16	Md. Lutfur Rahman	II	
Cal.	17	Md. Abdus Samad	II	
Cal.	18	Md. Helaluddin	II	
Cal.	19	Md. Raisuddin Ahmad	II	
Cal.	20	Md. Badrur Rahman	III	
Cal.	21	Md. Abdul Rashid Ghazi	II	
Cal.	22	Md. Abdul Hakim	II	
Cal.	23	Md. Shahidullah	I	
Cal.	24	Md. Azizur Rahman	III	
Cal.	25	Syed Mohammad Raushan Ali	III	
Cal.	26	Md. Abdul Jalil	III	
Cal.	27	Md. Abdud Dayyan	III	
Cal.	30	Hafiz Abdul Mannan	II	
Cal.	32	Md. Abul Qasim	III	
Cal.	36	Shaikh Abdul Hamid	III	
Cal.	37	Md. Nurul Huque	II	
Cal.	38	Md. Abid Ali	III	
Cal.	42	Md. Hosain Ali	III	
Cal.	43	Md. Abdul Aziz Laskar	III	
Cal.	46	Md. Hafizur Rahman	II	
Cal.	47	Md. Nurul Islam	I	
Cal.	50	Md. Abu Salman	II	
Cal.	51	Md. Abdus Sattar	II	
Cal.	52	Sk. Md. Abu Taher	III	
Cal.	54	Md. Akram Hossain	III	
Cal.	55	Mofazzalul Huque	III	
Cal.	62	Gul Mohammad	II	
Cal.	63	Md. Mahabubur Rahman	II	
Cal.	64	Md. Qurban Ali	I	
Cal.	69	Md. Burhanuddin	III	
Cal.	70	Md. Mosaddeq Hossain	III	
Cal.	73	Md. Nazrul Haque	II	
Cal.	74	Md. Jan Ali	II	
Cal.	75	Md. Shamsuzzoha	II	
Cal.	77	Md. Obaidullah	II	
Cal.	78	Md. Ashraf Ali	II	
Cal.	79	Md. Musa	II	
Cal.	80	Md. Afiur Rahman	I	
Cal.	81	Md. Daud Ali	II	
Cal.	82	Md. Serajul Islam	III	
Cal.	83	Md. Abdul Wahhab Khan	III	
Cal.	85	Md. Abdur Rahim	II	
Cal.	86	Md. Mujibur Rahman	II	
Cal.	87	Md. Atiqur Rahman Siddiqi	I	
Cal.	88	Md. Din Mohammad	III	
Cal.	89	Md. Abdur Rahim	III	

Roll No.		Name of candidate	Division	Position
Cal.	90	Md. Ali Akbar	II	
Cal.	91	Belal Mohammad	II	
		Calcutta Madrasah (Private)		
Cal.	97	Sk. Md. Moazzam Hossain	III	
Cal.	98	Sk. Md. Abul Kalam	III	
Cal.	102	Afiabuddin Sardar	III	
		Furfura Senior Madrasah		
Cal.	103	Sk. Md. Nurul Islam	I	
Cal.	104	Md. Anwar Rahman	II	
Cal.	105	Md. Abul Qasim	II	
Cal.	107	Md. Sharfuddin	II	
Cal.	108	Md. Asadullah	II	
Cal.	109	Mir Md. Isa .. .	I	
Cal.	110	Md. Amul Haque . . .	I	
Cal.	111	Md. Muqsad Ali	II	
Cal.	112	Sk. Md. Abu Taher . . .	II	
Cal.	113	Abu Saleh Md. Nurul Anwar . ..	II	
Cal.	114	Md. Bahauddin Siddiqi	II	
Cal.	115	Md. Abdus Samad	I	
Cal.	117	Md. Habibullah	III	
Cal.	118	Mir Md. Abdus Salam	III	
Cal.	119	Md. Noor ul Islam	II	
Cal.	120	Md. Idris Hossain	II	
Cal.	121	Md. Abdul Karim	II	
Cal.	122	Md. Serajuddin	III	
Cal.	123	Abu Saleh Md. Hossain	II	
Cal.	124	Md. Kalimullah	II	
Cal.	125	Md. Momruddin . . .	II	
Cal.	126	Md. Karamat Ali	I	3rd
Cal.	128	Mir Md. Najibur Rahman	III	
Cal.	129	Sk. Md. Anisul Ambia	III	
Cal.	130	Md. Farhad Ali	I	
Cal.	131	Md. Moizuddin Khan	III	
Cal.	132	Md. Yasin Ali	II	
Cal.	134	Md. Habibullah Laskar	II	

Akra Senior Madrasah

Roll No.		Name of candidate	Division	Position
Cal.	139	Qazi Md. Yousuf Ali	II	
Cal.	140	Md. Surat Ali	III	
Cal.	142	Md. Safiuddin	III	
Cal.	143	Md. Mahmud Hossain	III	
Cal.	145	Md. Ali Bakhsh	III	
Cal.	148	Yar Mohammad Middi	III	
Cal.	149	Md. Abdur Rahman	III	
Cal.	152	Md. Abdul Wahid	III	
Cal.	153	Md. Abdul Qadir Khan	II	
Cal.	156	Md. Abdul Latif Ghazi	II	
Cal.	157	Sk. Abdus Sattar	II	

Ghurisa Senior Madrasah

Cal.	161	Md. Matiur Rahman	II	
Cal.	162	Md. Younus Choudhury	II	
Cal.	163	Md. Abul Hashim	III	
Cal.	164	Talib Ahmad	II	
Cal.	165	Md. Irsadur Rahman	III	
Cal.	166	Md. Jirjis	III	
Cal.	167	Md. Abdur Rashid Mondol	III	

Madrasah Barut Tabligh (Beldangah)

Cal	169	Abdur Rahim	II	
Cal.	170	Md. Abdur Rashid	II	
Cal.	171	Md. Ashraf Ali	II	
Cal.	172	Mohammad Hossain	I	
Cal.	173	Abdul Matin	III	
Cal.	174	Serajul Islam	II	
Cal.	175	Md. Meshbahuddin	II	
Cal.	176	Abdul Ghani	II	
Cal.	177	Abdul Mannan	III	
Cal.	178	Md. Naushad Ali	III	
Cal.	179	Mohammad Mohsin	II	
Cal.	180	Md. Aftabuddin	II	
Cal.	181	Abdul Hamid	II	

Uluberia Haji Ishaque Senior Madrasah

Cal.	182	Sk. Md. Mohsin	II	
Cal.	183	Sk. Md. Ismail	III	
Cal.	184	Md. Daulat Hosain	III	

Batna Alia Senior Madrasah

Roll. No.	Name of candidate.	Division.	Position.
Cal. 185	Md. Didar Husain	II	
Cal. 186	Md. Mustafa	III	
Cal. 187	Md. Lutfur Rahman	III	
Cal. 188	Md. Anisur Rahman	II	
Cal. 189	Md. Abdut Tawab	III	
Cal. 190	Md. Sabir Ali	III	
Cal. 191	Md. Abdul Majid	II	
Cal. 192	Zainul Abedin	II	
Cal 193	Altaf Hosain	I	
Cal. 194	Md. Abdur Rahman	II	
Cal. 195	Md. Momtaz	II	
Cal. 196	Abdul Wahid	II	
Cal. 197	Abdul Qayyum	III	
Cal. 198	Md. Sayeedur Rahman	II	
Cal. 199	Obaidur Rahman	II	

Metekona Senior Madrasah

Cal. 200	Mohammad Hosain	III	
Cal. 201	Md. Faizuddin Ahmed	III	
Cal. 204	Syed Nazir Hussain	II	

Joydevpur Senior Madrasah

Cal. 208	Md. Mojlesur Rahman	II	
Cal. 211	Fazlur Rahman	III	
Cal. 212	Md. Shamsuzzoha	II	
Cal. 213	Md. Abdul Khaleq	III	
Cal. 214	Md Nasiruddin Main	II	
Cal. 215	Md. Kauser Ali	II	

Sultanpur Alia Senior Madrasah

Cal. 218	Aish Mohammad	I	
Cal. 219	Md. Muslehuddin.	II	
Cal. 220	Md. Ataur Rahman	III	
Cal. 221	Md. Ataur Rahman	III	
Cal. 222	Mofizuddin Ahamad	III	
Cal. 223	Md. Anwar Hosain	II	
Cal. 224	Md. Nizamuddin	II	
Cal. 225	Md. Abdus Samad	II	
Cal. 226	Md. Abul Khair	II	
Cal. 227	Sk. Md. Gholam Rasool	III	
Cal. 228	Abdus Salam	III	
Cal. 229	Abdul Basir	II	
Cal. 230	Md. Jasimuddin Shaikh	II	

Private

Cal. 231	Md. Ibrahim Mian	III	
Cal. 233	Mohammad Ghiasuddin	II	
Cal. 235	Md. Nurul Islam	III	

SYED ABDUL ALI BARKALI
Registrar.

Dated the 22nd June 1964.

The following candidates are declared to have passed the Board Examination of Fazil held in May 1964

CALCUTTA CENTRE

Calcutta Madrasah

Roll No		Name of candidate.	Division.	Position.
Cal.	1	Md. Abdul Aziz	II	
Cal	2	Abdul Moqit	I	
Cal	3	Md. Khurshid Alam	I	
Cal	4	Md. Abdur Rahim	I	
Cal	5	Md Muslehuddin	I	
Cal	6	Shaikh Md Safiuddin	I	
Cal.	7	Md Nurul Islam	I	
Cal.	8	Md Ghulam Yahya	I	
Cal	9	Md Abdul Jabbar	I	
Cal	10	Md. Abdus Sattar	I	
Cal	11	Md. Abdur Rashid Mondal	II	
Cal	12	Mohammad Shamwil	I	
Cal.	13	Md. Ziad Ali	I	
Cal.	15	Abul Hasan Md. Raushan Ali	I	
Cal.	16	Md. Abdul Waheed	I	
Cal	17	Md Abdul Hamid	II	
Cal.	19	Md. Idris Ali Mollah	II	
Cal.	20	Qazi Md. Farhad Hussain	I	
Cal.	21	Md. Momuddin Hussain Havaldar	I	
Cal.	22	Md. Amir Ali	II	
Cal.	23	Md. Ghulam Yahya Mollah	II	
Cal.	24	Md. Wajid Ali	I	
Cal.	25	Md. Wajid Ali	I	
Cal.	27	Md. Daud Ali	I	
Cal.	28	Mirza Abdul Quadir Baig	I	
Cal.	29	Md Amjad Hussain	I	
Cal.	30	Abdul Momin	II	
Cal.	31	Md. Shamsur Rahman	II	
Cal	32	Md. Qamruddin	I	
Cal	33	Md. Amjad Hussain	I	
Cal	34	Md. Sarfuddin	I	
Cal.	35	Md Abdul Quadir	I	
Cal.	36	Md. Mokhlesur Rahman	I	
Cal.	37	Md. Mokimuddin	I	
Cal.	38	Sk. Shahabuddin Ahamad	I	
Cal.	39	Md. Rafiquzzaman	I	
Cal.	40	Md. Abdul Mannan	I	
Cal.	41	Md. Hashim Ali	I	3rd

Roll. No.	Name of candidate.	Division.	Position.
Cal 42	Abdul Qadir Hazari	I	
Cal. 43	Mohammad Husain	I	4th.
Cal. 44	Md. Yasin	II	
Cal. 45	Md. Yaqub Ali	I	
Cal. 46	Md. Ali . ..	II	
Cal. 47	Md. Akram Ali	I	
	Private		
Cal. 48	Mohsin Usmani	I	1st.
	Furfura Senior Madrasah		
Cal. 49	Md Shamsul Huda .	I	
Cal. 50	Md. Moqumuddin Anwari ..	I	
Cal 51	Sk. Md. Enayatullah . .	I	
Cal 52	Molla Md. Abdullah	I	
Cal 54	Md. Tazammulul Haque . ..	I	
Cal 55	Abdul Aziz . .	II	
Cal. 56	Md. Abdul Bari	II	
Cal. 57	Md. Abdul Sattar	I	
Cal 58	Md. Imamuddin	I	
Cal 59	Sk. Noor Mohammad	I	2nd
Cal 60	Md Alfazuddin . .	I	
Cal. 61	Md. Ali Akbar .	I	
	Akra Senior Madrasah		
Cal. 63	Md. Ayyub Ali	I	
Cal. 64	Md. Abu Taher	I	
Cal. 66	Sk. Noor Mohammad	I	
	Akra Senior Madrasah (Private)		
Cal. 67	Md. Ali Akbar	I	
Cal. 68	Md. Bahar Ali	I	
Cal. 69	Md. Abdul Matin	I	
Cal. 70	Md. Namuddin	I	
	Sultanpur Alia Senior Madrasah		
Cal. 71	Md. Abdur Razzaque	I	
Cal. 73	Abdus Shakoor	II	
Cal. 74	Md. Basiruddin	II	
	Batna Alia Senior Madrasah		
Cal. 75	Md. Abdus Sattar	I	
Cal. 76	Md. Sohrab Ali	II	
Cal. 77	Md. Sajjad Ahmad	I	
Cal. 78	Md. Sajjad Husain	I	
Cal. 79	Md. Abdul Hannan	I	
Cal. 80	Md. Abdus Sattar	I	
Cal. 81	Md. Omar	II	
Cal. 82	Md. Fajar Ali	I	
Cal. 83	Md. Serajuddin	II	

Metekona Senior Madrasah.

Roll. No	Name of candidate	Division.	Position
	Nil.		

Ghurisa Senior Madrasah

Cal	86	Md Harunur Rashid	I	

Private

Cal	87	Md Abu Baki . . .	II	
Cal	88	Md Abdul Aziz .	II	
Cal	89	Md Abdur Rab . .	II	
Cal	90	Md. Shamsuddin . .	II	
Cal.	91	Md Shafiqul Islam .	II	
Cal	93	Sk Md. Abdur Rahman ..	II	
Cal	94	Abdul Quadeo .	II	
Cal	95	Abul Fath .	I	
Cal.	96	Md Shamsuddin . .	II	
Cal	97	Md Abdul Wahid .. .	II	
Cal	98	Mansur Hussain Ah Quadri .. .	I	

SYED ABDUL ALI BARKATI,
Registrar

Dated the 22nd June 1964

The following candidates are declared to have passed the Board Examination of Mumtazul Muhaddethin Examination held in May 1964 :

CALCUTTA CENTRE

Calcutta Madrasah

Roll No	Name of candidate	Class	Position
Cal 1	Hasan Hadi . . .	II	
Cal 2	Abu Taher Mohammad Momuddin . ..	II	
Cal 3	Ayenauddin Ahmed . .	II	
Cal. 4	Abul Kalam Mohammad Rafiuddin Siddique .	II	
Cal 5	Md. Abdus Sattar . ..	II	
Cal 10	Syed Md. Hamdan Barkati Mujaddi .	II	
Cal 11	Md. Elyas	II	
Cal 12	Abdus Shahee .. .	II	
Cal 13	Sk Mazharul Islam . .	I	1st.
Cal. 14	Md. Abdul Mannan ..	II	
Cal 15	Hafiz Md Abdul Mannan ..	II	
Cal. 16	Abdul Mannan . .	I	2nd.
Cal 17	Md Abul Hossain . ..	II	
Cal 18	Md. Abdul Khalique	II	

Private

Cal	20	Md Khalilur Rahman	II	

SYED ABDUL ALI BARKATI,
Registrar.

Candidates eligible for Compartmental Examination.

Examination.	Roll. No.	Subject or Group.
Alim	Cal. 84 ..	English (Group F.)
Fazil	Cal. 14 .	Group "C"
	Cal. 18 .	Group "A"
	Cal. 26	Group "C"
	Cal 65 .	Group "C"
High Madrasah (Old Syllabus) .	Cal. O. S 7 ..	Bengali.
	Cal. O. S. 8 ..	English
	Cal. O S. 9 ..	Do.
	Cal. O. S. 14 ..	Bengali.
	Cal. O. S 17 ..	English
	Cal. O S 22 ..	Do.
	Cal. O. S. 23	Do
	Cal. O S 32 .	Do.
	Cal O. S 33	Do
	Cal. O S. 49	Do.
	Cal. O S 50 .	Do.
	Cal. O S. 58	Bengali
	Cal. O S. 67	English
	Cal. O. S. 153 .	Do.
	Cal. O. S. 155 .	Do.
	Chm. O. S. 80 .	English.
	Chm O S. 89 .	Do
	Chm. O S. 120 .	Do
	Mal. O. S. 142 .	Bengali

High Madrasah (New Syllabus)

Roll No	Subject.	Roll. No.	Subject
N. S. 3	English.	N. S. 140	Math
N. S 8	English.	N S. 142	Arabic.
N. S. 10	English	N. S. 182	English.
N. S. 13	English	N. S. 186	Math
N. S. 16	English.	N. S 187	English.
N. S. 17	English	N S 188	Math.
N S. 18	English	N. S. 189	English.
N. S. 25	English.	N S. 190	English.
N. S. 27	English	N. S. 197	Science.
N. S. 32	English.	N. S. 253	Math.
N. S. 34	English	N. S. 254	Math.
N. S 40	Math	N. S. 256	Math.
N. S 41	Hist.	N. S. 259	Math.
N. S 49	Math.	N. S. 260	English
N S 55	Arabic	N. S. 203	Math.
N. S 56	Arabic	N. S. 205	Math
N. S. 58	Arabic.	N S. 213	Math.
N S 63	Math.	N. S. 219	Math.
N S. 80	English.	N. S. 222	Arabic.
N. S. 94	Math.	N. S. 223	English
N. S 104	Math	N S. 224	English
N. S. 112	Math.	N S. 232	English.
N. S 114	Math.	N. S. 234	English.
N S. 130	English.		
N. S. 136	English.		
N S. 139	Math.		

SYED ABDUL ALI BARKATI,
Registrar.

istered No. C207

The Calcutta Gazette

ADRA 19] THURSDAY, SEPTEMBER 10, 1964 [SAKA 1886

PART IB—Educational Notices

GOVERNMENT COMMERCIAL COURSE SPECIAL EXAMINATIONS, 1961

CORRIGENDUM

Dated the 8th July 1964

In modification of the notification, dated the 22nd June 1961, declaring the results of the Government Commercial Course Special Examinations, 1961, and published in the "Calcutta Gazette" (Part IB, Page 41), issued on the 8th March 1962.

Typewriting

For Roll No. 368, "Jagabandhu Halder" read "Kashi Nath Halder".

B. DHAR,

Principal and Secy. (ex-officio),
Governing Body, Goenka College
of Commerce and Business
Administration.

EDUCATION DIRECTORATE

NOTIFICATION

No. 1T.B.—31st July 1964.—It is hereby notified for general information that the following books (as per list attached) are approved for school libraries and for prizes in Government and Government-aided Secondary and Primary Schools and Madrasahs in the State of West Bengal during the year 1963. These books may as well be used as juvenile rea in Secondary Schools.

Headmasters and Headmistresses of such inst tions should choose prize and library books ou this list and other such lists approved by Directorate from time to time.

Other lists will be released in the "Calcu Gazette" in due course

A list of books recommended for Prize and library books during the year 1963-64.

Serial No.	Name of the book.	Name of author or Editor.	Name of the Publisher.
1	2	3	4
1.	Harotal	Shri Sukanta Bhattacharyya ..	Messrs. Saraswat Library, 206 Cornwal Street, Calcutta.
2.	Swapneo Ja Bhavini	Shri Jyotish Kumar Choudhury ..	Shri Jyotish Kumar Choudhury, 5 Baburs Ghosh Street, Calcutta.
3.	Bajimat	Shri Himangshu Bhusan Sengupta ..	Shri Himangshu Bhusan Sengupta, 51 Ba Ghosh Street, Calcutta.
4.	Bangler Vivekananda	Swami Shradhananda	Shri Shri Ramkrishna Mission.
5.	Solai-O-Bona	Shrimati Bela Dey	Messrs. Tara Library, 105 Upper Circul Road, Calcutta.
6.	Sri Ramkrishna O Sri Ma ..	Swami Apurbananda	Swami Apurbananda, Shri Ramkrish Math, Bankura.
7.	Yug Prabartak Vivekananda ..	Swami Apurbananda	Swami Apurbananda, Shri Ramkrish Math, Bankura.
8.	Bangler Murti Sadhana	Shri Jagadananda Bajpai ..	Messrs. Knowledge Home, 59 Cornwal Street, Calcutta.
9.	Maya Mukut	Shri Jagadananda Bajpai ..	Messrs. Knowledge Home, 59 Cornwal Street, Calcutta.
10.	Vidyasagar	Shrimati Nilima Ghosh	Messrs. Presidency Library, 15 Colle Square, Calcutta.
11.	Karmabani	Shri Jagadish Chandra Ghosh ..	Messrs. Presidency Library, 15 Colle Square, Calcutta.
12.	Kishori	Shrimati Sudha Sen (Editor) ..	50-A Theatre Road, Calcutta.
13.	Elem Nutan Deshe	Shri Srinibas Bhattacharyya ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
14.	Nilkantha (1st Vol.)	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
15.	Nilkantha (2nd Vol.)	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
16.	Parer Kari	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
17.	Yogiraj Srimat Kuladananda Brahmachari.	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
18.	Yogiraj Srimat Kuladananda Brahmachari (in English).	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
19.	Gospel from Shri Sat Guru Sangha ..	Brahmachari Gangananda ..	Sriguru Library, 204 Cornwallis Stre Calcutta.
20.	Amar Banga	Shrimati Arati Debi Chatterji ..	Messrs. Education Centre, A-8 and 18 Colle Street, Calcutta.
21.	Nabakathamala	Shrimati Bharati Debi Misra ..	Messrs. Education Centre, A-8 and 18 Coll Street, Calcutta.
22.	Bajre Tomar Baje Banshi ..	Shri Hiranmoy Bandopadhyaya ..	Messrs. Tirtha Bharati, 41 Rashbeh Avenue, Calcutta.

erial No.	Name of the book.	Name of author or Editor.	Name of the Publisher.
1	2	3	4
23.	Prathamik Yuddha Bidya ..	Sen-Sharma	Messrs. Naya Prakash, 206 Cornwallis Street Calcutta.
24.	Kabir Galpa Shuni	Shri Amiyabhusan Chakraborti ..	Messrs. Naya Prakash, 206 Cornwallis Street Calcutta.
25.	Khap Khola Talowar	Shri Amiyabhusan Chakraborti ..	Messrs. Naya Prakash, 206 Cornwallis Street, Calcutta.
26.	Kalome Tulite	Ibney Imam	Messrs. Naya Prakash, 206 Cornwallis Street, Calcutta.
27.	Laughing Gas	Swapan Bura	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
28.	Bakul Pari	Shri Hemendra Prasad Ghosh ..	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
29.	Swarthapar Daitya	Shri Buddhadev Basu	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
30.	Sukhi Rajputra	Shri Buddhadev Basu	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
31.	Arabiyan Nighter Galpa (1st Part) ..	Shri Alokendra Nath Thakur ..	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
32.	Arabiyan Nighter Galpa (2nd Part) ..	Shri Alokendra Nath Thakur ..	Messrs. Sarat Sahitya Bhavan, 25 Bhupendra Bose Avenue, Calcutta.
33.	Yugacharya Vivekananda Jibani O Rachana.	Shri Anil Chandra Ghosh ..	Messrs. Presidency Library, 15 College Square, Calcutta.
34.	Sishu Mahabharat	Shrimati Nilima Ghosh	Messrs. Presidency Library, 15 College Square, Calcutta.
35.	Sadhu Tukaram	Shri Madhusudan Majumdar ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
36.	Chhele Belar Galpa	Shri Madhusudan Majumdar, Editor	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
37.	Shyamali		Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
38.	Bone Jangle	Shri Hirendra Kumar Basu ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
39.	Galpa Amar Alpa Noy	Shri Saroj Kumar Raichaudhury ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
40.	Bhakta Ruidas	Shri Madhusudan Majumdar ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
41.	Rup Sanatan	Shri Madhusudan Majumdar ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
42.	Rajendraprasad	Shri Madhusudan Majumdar ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
43.	Natun Diner Alo	Shri Madhusudan Majumdar ..	Messrs. Dev Sahitya Kutir, 21 Jhamapukur Lane, Calcutta.
44.	The Road to Plassey	Shri Tapan Mohan Chatterji ..	Messrs. Orient Longsman, Calcutta.
45.	How Thou Singest My Master ..	Shri Hiranmoy Banerjee	Messrs. Orient Longsman, Calcutta.
46.	Prabad Ratnakar (Complete) ..	Shri Satya Ranjan Sen	Messrs. Orient Longsman, Calcutta.
47.	Gandhian Thought	Shri Jnanendra Das Gupta and Sm. Susama Das Gupta.	Messrs. Orient Longsman, Calcutta.
48.	Sri Aurobind on Social Science and Humanities.	Shri K. L. Motwani	Messrs. Orient Longsman, Calcutta.

P. C. MUKHERJI,
Director of Public Instruction,
West Bengal.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 9] THURSDAY, OCTOBER 1, 1964 [SAKA 1886

PART IB—Educational Notices

OFFICE OF THE PRINCIPAL, BETHUNE COLLEGE, CALCUTTA.

NOTIFICATION

Dated, the 28th August 1964

Subject to the good conduct and satisfactory progress, the Bimala Churn Law Free Studentship (full tuition fees a month) is granted to the following student for a period of one year, with effect from 1st June 1964:—

Sm. Mita Chakravarti, 1st Year Degree Arts (Philosophy Hons.), roll No. 22.

M. EMMERSON, Principal.

EDUCATION DIRECTORATE

NOTIFICATION

No. 3205-SC/G/4E-15G/63.—12th June 1964. — The following girl students are awarded M. E. Scholarships on the results of the Central Examination for girls at the end of Class VI held in 1963. Each scholarship is of the value of Rs. 5 per month and is tenable with effect from the 1st January 1964 for four years in any recognised High School or two years in any recognised Junior High School in West Bengal. Scholars are entitled to free tuition in the institutions to which they are admitted for further studies from the beginning of session and fees already paid should be refunded as early as possible:—

Total Number of Scholarships 60

Name of scholar and name of the school from which the candidate appeared

Calcutta—8

(1) Amita Bhattacharya — Balika Vidyayatan, Kidderpore.

(2) Chitra Bhattacharya — Duff Junior High School, Calcutta

(3) Chandra Chatterjee — Duff Junior High School, Calcutta.

(4) Pranita Kundu — Duff Junior High School, Calcutta.

(5) Swapna Mazumder — Duff Junior High School, Calcutta.

(6) Shrijata Dutta — St. Ninians Girls' Junior High School, Calcutta.

(7) Subhra Goswami — St. Ninians Girls' Junior High School, Calcutta.

(8) Sikha Mukherjee — St. Ninians Girls' Junior High School, Calcutta.

24-Parganas—16

(1) Krishna Naskar — Belsingh Girls' School (Junior High) Saharar Hat.

(2) Malaya Bhattacharyya — Rishi Rajnarain Girls' Junior High School, Boral.

(3) Snigdha Dey — Kodalia Girls' Junior High School, Kodalia.

(4) Malati Roy — Kamrabad Girls' Junior High School, Kamrabad.

(5) Jayasree Ghosh — Vivekananda Vidyapith for Girls Ramkrishna Upanibesh.

(6) Gouri Ghosh — Vivekananda Vidyapith for Girls, Ramkrishna Upanibesh.

(7) Sarama Rani Bagdi — Junior High School attached to Dhanya Kuria Girls' State Welfare Home, Dhanya Kuria.

(8) Swapna Sirkar — Sinthi Shikshayatan Girls Junior High School, Calcutta-50.

(9) Rama Kirtania — Calcutta Airport Girls' Junior High School, P.O. Dum Dum.

(10) Sonali Banerjee — Calcutta Airport Girls' Junior High School, P.O. Dum Dum.

(11) Banya Chakraborty — Calcutta Airport Girls' Junior High School, P.O. Dum Dum.

(12) Suchitra Das Gupta — Calcutta Airport Girls' Junior High School, P.O. Dum Dum.

(13) Arati Das — Jonepur Girls' Junior High School, Kanchrapara.

(14) Hira Chakraborty — Adarsha Vidyaniketan Junior Girls' High School, Naihati.

(15) Pranati Datta - Rabindra Balika Vidyapith Junior High School, Bartalas.

(16) Rita De - Iswar Chandra Mitra Balika Vidyalaya, Behala.

Howrah—10

(1) Tapati Roy — Pantihal Balika Vidyalaya, Pantihal.

(2) Anita Pramanik Pantihal Balika Vidyalaya, Pantihal.

(3) Bani Banerjee — Biraj Lakshmi Balika Vidyalaya, Singti, Sibpur.

(4) Sukriti Roy Durgapur Pallimangal Balika Vidyamandir, P.O. Durgapur.

(5) Anjali Das — Belur Panchanantala Girls' Junior High School, P.O. Belurmath.

(6) Shyamasree Das - Adarsha Balika Vidyalaya, Howrah Sangha.

(7) Mintu Chakraborty — Adarsha Balika Vidyalaya, Howrah Sangha.

(8) Gita Das Palghat Girls' Junior High School, P.O. Belurmath.

(9) Lipika Nandi - Palghat Girls' Junior High School, P.O. Belurmath.

(10) Sabita Biswas - Bonharishpur Girls' Junior High School, P.O. Bonharishpur.

Bankura—1

(1) Krishnakali Bhattacharya — Khatra Girls' Senior Basic School, P.O. Khatra.

Midnapore—10

(1) Kajal Rani Bhanja - Nirmal Hriday Ashram Girls' Senior Basic School, Shikpur.

(2) Carmeline Mansfield - Nirmal Hriday Ashram Girls' Senior Basic School, Shikpur.

(3) Anita Ghosh Panskura Girls' Junior High School, P.O. Panskura.

(4) Anjali Rana - Panskura Girls' Junior High School, P.O. Panskura.

(5) Sati Pahari Kalyanchak Panchamismriti Girls' Junior High School, P.O. Kalyanchak.

(6) Chitra Das - Contai State Welfare Home Girls' Junior High School, P.O. Contai.

(7) Subhashini Dutta - Bhimeswari Balika Vidyapith, P.O. Bhimeswari Bazar.

(8) Bandana Pramanick Mugberia Girls' Junior High School, P.O. Mugberia.

(9) Angur Nayek — Kalyanchak Arya Tanayasram Girls' Junior High School, P.O. Haria.

(10) Arati Rani Das — Kalyanchak Arya Tanayasram Girls' Junior High School, P.O. Haria.

Murshidabad—1

(1) Roushan Afraz Nainara Begum — Banipith Girls' Junior High School, Beldanga.

Hooghly—2

(1) Puspa Banerjee — Dr. Sital Prasad Ghosh Adarsha Sikshalaya Junior High School for Girls', Chandernagar.

(2) Sonali Kumar — Bharati Bidya Bhawan Girls' Junior High School, Burasibtala.

Birbhum—2

(1) Mitra Chakraborty — Patelnagar Balik Vidyalaya (Senior Basic), Mahmed Bazar.

(2) Anjali Biswas — Narainpur Mission Girls Senior Basic School, Narainpur.

Jalpaiguri—5

(1) Gita Ghose - Begum Faizannessa Balik Vidyalaya (Junior High School), Jalpaigur

(2) Basanti Ghosh — Begum Faizannessa Balik Vidyalaya (Junior High School), Jalpaigur

(3) Chhaya Ray — Dhupguri Girls' Junior Hig School, Dhupguri.

(4) Mariam Toppo — Nirmala Girls' Junio High School, Alipurduar Junction.

(5) Nirmala Jojo - Nirmala Girls' Junior Hig School, Alipurduar Junction.

Darjeeling—2

(1) Kitak — Pranami Mandir Girls' Junior High School, Kalimpong

(2) Dambar Kumari Tamang — Municipal Girls' Junior High School, Darjeeling.

West Dinajpur—1

(1) Anima Debi Sarkar Gangarampur Girls' Junior High School.

Cooch Behar—2

(1) Sibani Mitra—Maharani Indira Debi Balika Vidyalaya, Cooch Behar.

(2) Kalpana Mitra—Maharani Indira Debi Balika Vidyalaya, Cooch Behar.

S. DUTT,
Chief Inspector, Women's Education, West Bengal.

PASCHIM BANGA AYURVED PARISHAD

NOTIFICATIONS

The 21st May 1964

I. The undermentioned candidates are declared to have passed the First Language (Sanskrit) Examination of the Parishad held in April-May 1964:—

(Arranged in order of merit)

Roll No., name and Institution

9. Roy, Kali Kinkar, Shyamadas Vaidyashastrapith Parishad.

4 Hazra, Sudhansu Sekhar, J. B. Ashtanga Ayurved Vidyalaya.

10. Saha, Ram Chandra, J. B. Ashtanga Ayurved Vidyalaya.

6. Manna, Duryodhan, J. B. Ashtanga Ayurved Vidyalaya.

8. Nayak, Parshuram, J. B. Ashtanga Ayurved Vidyalaya.

13. Sharma, Sita Ram, Shyamadas Vaidyashatrapith Parishad.

3. Hazra, Balaram, J. B. Ashtanga Ayurved Vidyalaya.

7. Nath, Bipad Bhanjan, Shyamadas Vaidyashastrapith Parishad.

2. Gangopadhyay, Debaprasad, J. B. Ashtanga Ayurved Vidyalaya.
1. Sarma, Jaydev, J. B. Ashtanga Ayurved Vidyalaya.
12. Sen Gupta, Tulasi Charan, J. B. Ashtanga Ayurved Vidyalaya.
1. Bhasin, Gulshan, Shyamadas Vaidyashastrapith Parishad.
5. Majhi, Anileksha, Vishwanath Ayurved Mahavidyalaya.

II. The undermentioned candidates are declared have passed the Final Language (Sanskrit) Examination of the Parishad held in April-May 1964:—

(Arranged in order of merit)

Roll No., name and Institution

2. Debnath, Pratip Kumar, J. B. Ashtanga Ayurved Vidyalaya.
5. Mukhopadhyay, Uma Pada, Ayurvisdya Pratisthan.
1 Bhunia, Asok Kumar, J. B. Ashtanga Ayurved Vidyalaya.
6 Suroliya, Vishwanath, J. B. Ashtanga Ayurved Vidyalaya.

The 10th August 1964

I. The undermentioned candidates are declared to ave passed the Final M.A.S.F. Examination of the arishad held in June 1964:—

(Arranged in order of merit)

Roll No., name and name of the Institution

6 Sen Gupta, Tara Pada, J. B. Ashtanga Ayurved Vidyalaya.
5. Sen Gupta, Gopal Chandra, Shyamadas Vaidyashastrapith Parishad.
4. Prosad, Manik Chand, J. B. Ashtanga Ayurved Vidyalaya.
8. Shaw, Bijoy Basanta, Shyamadas Vaidyashastrapith Parishad.
3. Kabiraj, Bijoy Kumar, J. B. Ashtanga Ayurved Vidyalaya.
1 Das, Rajani Kanta, J. B. Ashtanga Ayurved Vidyalaya.
7. Sharma, Purushottam Lal, J. B. Ashtanga Ayurved Vidyalaya.
2. Derasari, Laxman Prosad, J. B. Ashtanga Ayurved Vidyalaya.

II. The undermentioned candidates are declared have passed the First M.A.S.F. Examination of the arishad held in June 1964:—

(Arranged in order of merit)

Roll No., name and name of the Institution

3. Debnath, Pratip Kumar, J. B. Ashtanga Ayurved Vidyalaya.
2. Bhunia, Asok Kumar, J. B. Ashtanga Ayurved Vidyalaya.
1. Adhikari, Krishna Bhusan, J. B. Ashtanga Ayurved Vidyalaya.

III. The undermentioned candidates are declared to have passed the Preliminary M.A.S.F. Examination of the Parishad held in June 1964:—

(Arranged in order of merit)

Roll No., name and name of the Institution

8. Sen Gupta, Tulsi Charan, J. B. Ashtanga Ayurved Vidyalaya.
3. Nayak, Parshuram, J. B. Ashtanga Ayurved Vidyalaya.
7. Sarma, Joydev, J. B. Ashtanga Ayurved Vidyalaya.
4. Poddar, Madan Mohan, Vishwanath Ayurved Mahavidyalaya.
9. Shaw, Badri Prosad, Shyamadas Vaidyashastrapith Parishad.

IV. The undermentioned candidates are declared to have passed the First Ayurvedtirtha (A.S.F.) Examination of the Parishad held in June 1964:—

(Arranged in order of merit)

Roll No., name and name of the Institution

9. Sharma, Sita Ram, Shyamadas Vaidyashastrapith Parishad.
6. Hazra, Sudhansu Sekhar, J. B. Ashtanga Ayurved Vidyalaya.
3. Das, Paresh Chandra, Vishwanath Ayurved Mahavidyalaya.
5. Hazra, Balaram, J. B. Ashtanga Ayurved Vidyalaya.
2. Biswas, Sadananda, Shyamadas Vaidyashastrapith Parishad.
4. Gupta, Pabitra Kumar, J. B. Ashtanga Ayurved Vidyalaya.
8. Patnaik, Behara Krishna Mohan, J. B. Ashtanga Ayurved Vidyalaya.

V. The undermentioned candidates are declared to have passed the Final Ayurvedtirtha (A.S.F.) Examination of the Parishad held in June 1964:—

(Arranged in order of merit)

Roll No., name and name of the Institution

8. Mahapatra, Brojanatha, J. B. Ashtanga Ayurved Vidyalaya.
4. Chakraborty, Salil Kumar, J. B. Ashtanga Ayurved Vidyalaya.
2. Banerjee, Saurav Kumar, J. B. Ashtanga Ayurved Vidyalaya.

9. Mallik, Badal Chandra, J. B. Ashtanga Ayurved Vidyalaya.
3. Barat, Bibekananda, Shyamadas Vaidyashastrapith Parishad.
6. Das, Subodh Kumar, Shyamadas Vaidyashastrapith Parishad.
5. Das, Harisadhan, J. B. Ashtanga Ayurved Vidyalaya.
14. Sharma, Badri Narayan, Shyamadas Viadyashastrapith Parishad.
12. Roy, Pijush Kanti, J. B. Ashtanga Ayurved Vidyalaya.
1. Adhikari, Krishna Bhusan, J. B. Ashtanga Ayurved Vidyalaya.
7. Gupta, Sadhan, Shyamadas Vaidyashastrapith Parishad.
10. Sahoo, Surendra Nath, J. B. Ashtanga Ayurved Vidyalaya.

By order,

J. C. BASU, Registrar.

BENGAL ENGINEERING COLLEGE

NOTIFICATION

Dated August 8, 1964.

Notification regarding the award of the Bimala Churn Law Free Studentship at the Bengal Engg. College, session 1964-65.

IN terms of Government Order No. 4192-Edn., dated July 23, 1938, as amended in Government Order No. 136-Edn., dated January 19, 1940, and Government Order No. 5684-Edn. of the 18th August 1952, Shri Ramendra Nath Kar, a student of 2nd year Civil Engineering Class, Roll No. 91 of the Bengal Engineering College, is awarded on the nomination of the Donor, the Bimala Churn Law Free Studentship for the session commencing in July 1964, for a period of one year. The award is subject to the usual conditions of good conduct, regular attendance and satisfactory progress.

The holder of the free studentship is exempted from the payment of tuition fees and charges for board and lodging but not from any other charges payable by other regular students.

P. K. ROY, Principal.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 16] THURSDAY, OCTOBER 8, 1964 [SAKA 1886

PART IB—Educational Notices

OFFICE OF THE PRINCIPAL, B. E. COLLEGE

PLEADERS' SURVEY EXAMINATION BOARD

Shibpur, post office Botanic Garden, the 22nd September 1964

NOTIFICATION

Annual Examination of Pleaders in Surveying, 1965.

(See Government notification No. 3888J., dated the 18th April 1938, modified in Government notification No. 6636J., dated the 5th August 1938.)

1. The next examination for both Class I and Class II candidates will be held in February 1965 and will be conducted at the Bengal Engineering College Centre.

2. Each examination is complete in itself. A candidate will be required to pass each test and will not be exempted from any test on the ground that he has previously satisfied the examiner in it.

3. No candidate will be admitted to the Class II examination unless he has been enrolled as a pleader and—

(i) has obtained credit for attendance at the special course of instruction for Class II candidates at the Bengal Engineering College in 1962, 1963, or 1964, or

(ii) has been registered for admission to the B.E. Part I Examination of the Calcutta University, or

(iii) has passed the Sub-Overseer Examination, or

(iv) has obtained the Surveyor's certificate of one of the Government Survey Schools, or

(v) has been specially exempted by the Board controlling the examination to appear without any of the qualifications (i) to (iv).

4. No candidate will be admitted to the Class I Examination unless he has passed the Class II Examination or the Pleaders' Survey Examination held under the rules in force prior to the coming into force of these rules, and has obtained credit for attendance at the special course of instruction for Class I candidates at the Bengal Engineering College in 1962, 1963, or 1964.

5. The maximum number that will ordinarily be registered for examination is 20 for Class II and 8 for Class I. But this rule may be relaxed to some extent by the Board if necessary.

6. Should the number of candidates for examination at the Centre be very great (in the opinion of the officer controlling the examination) to be examined at one time, he will arrange for two separate examinations in the field tests. All candidates must appear at the same paper examination.

7. Candidates wishing to appear at the examination will apply on the prescribed registration form, obtain the necessary countersignature of the District Judge in whose Court he is enrolled and forward the same so as to reach the office of the Principal, Bengal Engineering College, not later than the 2nd December 1964. The form may be had from the Principal, Bengal Engineering College.

8. The names of the candidates will be provisionally registered for examination subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a receipt from the local treasury certifying the payment of the examination fee of Rs. 50 (in case of Class II candidates) and Rs. 75 (in case of Class I candidates) under the head "XXII—Education (Provincial—Education)—Examination Fees for Pleaders' Survey Examination", which fee will in no case be returned. If a candidate fails to produce the receipt as aforesaid within the specified date he will be debarred from appearing at the examination.

9. The exact date of the examination and the proposed programme will be communicated to candidates by the officer who has registered their names.

Pleaders' Survey Training Classes, 1965

1. Classes for the training of Pleaders in surveying will be opened on the 11th January 1965 at the Bengal Engineering College for both Class I and Class II candidates provided sufficient candidates register their names at the Centre.

2. The courses will last for ten weeks and will consist of practical work combined with class instruction. The routine and hours of attendance will be settled by the head of the institution, who will also decide the exact locality in which the classes will be held and the date of the opening.

3. Pleaders must make their own arrangements for attending this course. No tents or other residential accommodation will be provided.

4. Credit for attendance at the classes will not be given unless the Pleader has been present for 80 per cent. of the working days and for the full working hours for each day. The attendance must be distributed over the course so that no subject is neglected.

5. Candidates for Class II training should have had additional Mathematics in their Matriculation Examination of the Calcutta University or an equivalent Examination. If not, they must have had Mathematics as one of the combination subjects in their Inter|Degree Examination. They must make an application in the prescribed form available from the College office to the undersigned to register their names not later than December 2, 1964. The application of a candidate must be endorsed by the District Judge. The names of the candidates will be provisionally registered subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a remittance receipt from the local treasury certifying that the fee of Rs. 100 (for each of the Class I and Class II candidates) has been paid into the treasury to the credit of the Secretary, Pleaders' Survey Examination Board, under the Head "XXII—Education (Provincial—Education)—Fees for Pleaders' Survey Training Classes". If a candidate fails to produce the remittance receipt as aforesaid within the specified date he will be debarred from joining the course, though his name might be provisionally registered for such training.

6. (i) The Registering Officer will inform the candidates as to the date of opening of the class.

(ii) Pleaders who have passed the Class II Examination or the Survey Examination held under the rules in force prior to the coming into force of these rules, may be registered for the training in Class under these rules.

7. The following is the syllabus of instruction:—

CLASS II

No definite text books are prescribed.

(a) Practical work—Chain surveying, Prismatic compass, Plane tabling and levelling.

(b) Class work—Use of mathematical instruments, construction of scales, drawing of plans and section from models, measurements and sketches, mensuration of areas, plotting of field books, variation of compass, preparation of field books from maps, elementary principles of levelling and plotting of level section and relaying.

CLASS I

(a) Practical work—Chain and compass surveying, plane tabling and theodolite surveying.

(b) Class work—Construction and use of Vernier scales, measurement of areas, heights and distances, determination of inaccessible points, three-point problem solutions, temporary and permanent adjustments of theodolite, determination of the true meridian by three different methods, surveying of sites—Gales traverse system, balancing open and closed traverses, filling in interior details, plotting inking and relaying.

Candidates who obtain the required percentage of attendances at these courses are qualified to appear at the Pleaders' Survey Examinations to be held in 1966, 1967, 1968 or 1969, but will not be admitted to the examination more than three times in these four years.

P. K. ROY,

Offg. : Secretary, Pleaders' Survey Examination Board.
Bengal Engineering College,
post office Botanic Garden, Howrah.

stered No. C207

The Calcutta Gazette

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...A 23] THURSDAY, SEPTEMBER 15, 1964 [SAKA 1886

PART IB—Educational Notices

ICE OF THE REGISTRAR, WEST BENGAL MADRASAH EDUCATION BOARD

NOTIFICATIONS

Subject: **Compartmental Examination.**

No. 1. 19th August 1964.—In terms of resolution o. 8 of the Board's meeting held on 20th April 1964 garding Compartmental Examination, the decision the Board is communicated herewith. This will e operative for the eligible candidates of 1964, who ill take their examinations accordingly in the year 965.

"A candidate failing in any examination, except the ıle Examination, in one subject or one group of ıbjects and who has passed in all other subjects cluding the aggregate, be permitted to appear in ı particular subject or group of subjects, as the se may be, only in the examination of the following ar. Such a candidate, if successful, will not be laced in any division. It is suggested that the candiate be required to pay half the usual fee for the amination". He may, however, take his examinaon in all subjects paying usual fee.

No. 2.- 19th August 1964.- In terms of resolution os. 1(b) and 3(a) of the Board's meeting held on)th April 1964 and on 22nd June 1964 respectively, garding the High Madrasah Examination, 1965, the llowing information is communicated herewith:-

(a) The plucked candidates of High Madrasah Examination in the Old Syllabus will be permitted to appear at the said examination in 1965 with the same syllabus.

(b) The High Madrasah where Modified Syllabus for High Madrasah Examination, 1966, had already been introduced for the said Examination, 1965, in anticipation of the Board's approval are permitted to send up eligible candidates at the High Madrasah Examination to be held in 1965 according to modified syllabus.

SYED ABDUL ALI BARKATI,
Registrar.

GOVERNMENT COLLEGE OF ART AND CRAFT, CALCUTTA

Results of the Diploma Examinations held in April 1964

The following are the names of successful candidates arranged in order of merit:-

Drawing and Painting—Life, Nature and Murals

Serial No., name and class

1. Anju Chaudhuri, First.
2. Niranjan Kumar Pradhan, First.
3. Rabindra Nath Bhattacharjee, First.
4. Smita Khedker, First.
5. Kamal Chaudhuri, Second.
6. Manaranjan Saha, Second.
7. Prashanta Kishore Sen Gupta, Second.
8. Asis Mazumder, Second.
9. Tuku Nandy, Second.
10. Benoy Bhusan Pal, Second.
11. Prasanta Kumar Biswas, Passed.
12. Kaushik Chakravarty, Passed.

Drawing and Painting—Indian Style and Murals

Serial No. name and class

1. Sarbani Kar, First.
2. Bharati Bhattacharjee, First.
3. Biswaranjan De, Second.
4. Ratna Mukherjee, Passed.

Modelling and Sculpture

Serial No. name and class

1. Deb Datta Khanra, First.
2. Dilip Kumar Banerjee, First
3. Bimal Chandra Ray, First.

Decorative Art and Craft—Pottery

Serial No. name and class

1. Meera Datta, Second.
2. Juthika Das Gupta, Second.
3. Mira Das Gupta, Second.

Commercial Art

Serial No. name and class

1. Abhijit Mittra, First.
 Siddhartha Sen Gupta, First.
3. Lal Chand De, First.
4. Kunal Kishore Kar, First.
 Mrinal Kanti Roy, First.
 Dilip Kumar Das, First.
7. Satyendra Chakraborty, Second.
8. Bimal Kumar Sen, Second.
9. Ghanasyam Goswami, Second.
10. Pronob Kumar Ghosh, Second.
11. Prafulla Kumar Mondal, Second.
12. Dibyendu Sen Gupta, Second.
13. Basab Chattopadhyaya, Second.
14. Biren Choudhury, Passed.

Teachership (for Art Institution)

Serial No. name and class

1. Sankar Nath Aich, First.
2. Kum Kum Munshi, Second.
3. Nemai Chand Bosu Mazumder, Second.
4. Madhu Sudan Kusharv, Second.

Results of the Certificate Examinations in "Decorative Art and Craft" held in April 1964

The following are the names of successful candidates arranged in order of merit:-

Leather and Batik

Serial No., name and division

1. Aleya Bhoumik, First.
2. Sumala Chaudhury, First.
3. Joyanti Sen Gupta, First.
 Anima Mukherjee, Frist.
5. Ashoke Kumar Das, First.
6. Anita De, First.
7. Chhanda Ray, First.
8. Krishna Mazumder, Second.
9. Bithika Datta, Second.
10. Bithika Sarkar, Second.
11. Krishna Mitra, Second.
12. Sumita Guha Roy (Ghosh), Second.

Weaving

Serial No., name and division

1. Jharna Sanyal, First.
2. Amiya Roy Chowdhury, First.
3. Manju Ganguli, Second.

Woodwork

Serial No., name and division

1. Biswaranjan Pramanik, First.

T. SUR,
Registrar,
Government College of Art and Craft,
Calcutta.

STATE MEDICAL FACULTY OF WEST BENGAL

I. The undermentioned candidates are declared to have passed the Preliminary Examination for the Diploma in Pharmacy held in October, 1963:-

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1 Bag, Madanmohan.
4 Bardhan, Samirbaran.
5 Barman, Amalchand.
6 Basu, Buddhadeb.
8 Bhattacharyya, Subodhkumar.
9 Bhoumik, Santoshkumar.
10 Chakrabarti, Dilipkumar.
13 Chattopadhyay, Balarama.
15 Chaudhuri, Tulsimohan.
16 Das, Amarendranath.
17 Das, Bimanbihari.
19 Das, Kalikumar.
22 Dutta, Asitkumar.
23 Dutta, Manoranjan
27 Ghosh, Anathbandhu.
28 Ghosh, Pradipkumar.
38 Mitra, Saktikumar.
39 Pal, Bhanubhushan.
40 Pal, Gobindachandra.
44 Saha, Rabindranath.
47 Sarkar, Jagadischandra.
49 Talukdar, Amalendu.

II. The undermentioned candidates are declared to have passed the Final Examination for Diploma in Pharmacy held in October, 1963:—

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1 Bag, Madanmohan.
2 Chakrabarti, Dilipkumar.
3 Chakrabarti, Gaurkisor.
6 De, Parimalchandra.
9 Lekry, Gopalchandra.
10 Majumdar, Syamalendu.
12 Pal, Prangobinda.
13 Ray, Biswanath.
14 Saha, Prangopal.

III. The undermentioned candidates are declared to have passed the Final Membership Examination (M.M.F.) held in September, 1963:—

CALCUTTA NATIONAL MEDICAL INSTITUTE, CALCUTTA

Roll No. and names of the candidates

5 K. Nagaraja Rao.
7. Mukhopadhyay, Sankarnath.
8 Sarkar, Satyendranath.

S. K. GHOSH, Secretary.

I. The undermentioned candidates are declared to have passed the Preliminary Examination for the Diploma in Pharmacy held in March, 1964:--

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1 Bandyopadhyay, Ramdeb.
2 Basu, Tarasankar.
3 Chakrabarti, Pareschandra..
4 Chakrabarti, Ranabir.
5 Chattopadhyay, Pradipkumar.
6 Das, Gopalchandra.
8 Das, Susilchandra.
9 Deb, Nirmalkumar.
12 Giri, Sanjibkumar.
13 Goswami, Gaurgopal.
14 Haldar, Prabodhchandra.
15 Homechaudhuri, Subhankar.
16 Maiti, Dipakjyoti.
17 Maiti, Kalipada.
18 Mitra, Gitarani.
19 Pal, Jitendranath.
21 Sen, Sailendrakumar.

II. The undermentioned candidates are declared to have passed the Final Examination for the Diploma in Pharmacy held in March, 1964:

PHARMACY TRAINING CENTRE, JALPAIGURI

Roll No. and names of the candidates

1 Chakrabarti, Priyaranjan.
2 Chaudhuri, Tulsimohan.
3 Das, Amarendranath.
4 Das, Kalikumar.
5 Ghosh, Anathbandhu.
6 Mandal, Sunilkumar.

III. The undermentioned candidates are declared to have passed the Final Membership Examination (M.M.F.) held in April, 1964: -

P. G. KAR MEDICAL COLLEGE, CALCUTTA

Roll No. and names of the candidates

1 Bandyopadhya, Pratapnarayan.
2 Baral, Gorachand.
7 Das, Prasantakumar.
11 Ray, Harisadhan.

NILRATAN SARKAR MEDICAL COLLEGE, CALCUTTA

Roll No. and names of the candidates

13 Chattopadhyay, Bibekananda.
14 Kanjilal, Tapankumar.
16 Syed Barkate Khoda.

S. K. GHOSH, Secretary.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 30] THURSDAY, OCTOBER 22, 1964 [SAKA 1886

PART IB—Educational Notices

OFFICE OF THE PRINCIPAL, B. E. COLLEGE

PLEADERS' SURVEY EXAMINATION BOARD

Shibpur, post office Botanic Garden, the 22nd September 1964

NOTIFICATION

Annual Examination of Pleaders in Surveying, 1965.

(See Government notification No. 3888J., dated the 18th April 1938, modified in Government notification No. 6636J., dated the 5th August 1938.)

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3. No candidate will be admitted to the Class II Examination unless he has been enrolled as a pleader and—

(i) has obtained credit for attendance at the special course of instruction for Class II candidates at the Bengal Engineering College in 1962, 1963, or 1964, or

(ii) has been registered for admission to the B.E. Part I Examination of the Calcutta University, or

(iii) has passed the Sub-Overseer Examination, or

(iv) has obtained the Surveyor's certificate of one of the Government Survey Schools, or

(v) has been specially exempted by the Board controlling the examination to appear without any of the qualifications (i) to (iv).

4. No candidate will be admitted to the Class I Examination unless he has passed the Class II Examination or the Pleaders' Survey Examination held under the rules in force prior to the coming into force of these rules, and has obtained credit for attendance at the special course of instruction for Class I candidates at the Bengal Engineering College in 1962, 1963, or 1964.

5. The maximum number that will ordinarily be registered for examination is 20 for Class II and 8 for Class I. But this rule may be relaxed to some extent by the Board if necessary.

6. Should the number of candidates for examination at the Centre be very great (in the opinion of the officer controlling the examination) to be examined at one time, he will arrange for two separate examinations in the field tests. All candidates must appear at the same paper examination.

7. Candidates wishing to appear at the examination will apply on the prescribed registration form, obtain the necessary countersignature of the District Judge in whose Court he is enrolled and forward the same so as to reach the office of the Principal, Bengal Engineering College, not later than the 2nd December 1964. The form may be had from the Principal, Bengal Engineering College.

8. The names of the candidates will be provisionally registered for examination subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a receipt from the local treasury certifying the payment of the examination fee of Rs. 50 (in case of Class II candidates) and Rs. 75 (in case of Class I candidates) under the head "XXII—Education (Provincial—Education)—Examination Fees for Pleaders' Survey Examination", which fee will in no case be returned. If a candidate fails to produce the receipt as aforesaid within the specified date he will be debarred from appearing at the examination.

9. The exact date of the examination and the proposed programme will be communicated to candidates by the officer who has registered their names.

Pleaders' Survey Training Classes, 1965

1. Classes for the training of Pleaders in surveying will be opened on the 11th January 1965 at the Bengal Engineering College for both Class I and Class II candidates provided sufficient candidates register their names at the Centre.

2. The courses will last for ten weeks and will consist of practical work combined with class instruction. The routine and hours of attendance will be settled by the head of the institution, who will also decide the exact locality in which the classes will be held and the date of the opening.

3. Pleaders must make their own arrangements for attending this course. No tents or other residential accommodation will be provided.

4. Credit for attendance at the classes will not be given unless the Pleader has been present for 80 per cent. of the working days and for the full working hours for each day. The attendance must be distributed over the course so that no subject is neglected.

5. Candidates for Class II training should have had additional Mathematics in their Matriculation Examination of the Calcutta University or an equivalent Examination. If not, they must have had Mathematics as one of the combination subjects in their Inter/Degree Examination. They must make an application in the prescribed form available from the College office to the undersigned to register their names not later than December 2, 1964. The application of a candidate must be endorsed by the District Judge. The names of the candidates will be provisionally registered subject to the condition that they must furnish within a month of the date of receipt of the intimation or requisition on that behalf, a remittance receipt from the local treasury certifying that the fee of Rs. 100 (for each of the Class I and Class II candidates) has been paid into the treasury to the credit of the Secretary, Pleaders' Survey Examination Board, under the Head "XXII—Education (Provincial—Education)—Fees for Pleaders' Survey Training Classes". If a candidate fails to produce the remittance receipt as aforesaid within the specified date he will be debarred from joining the course, though his name might be provisionally registered for such training.

6. (i) The Registering Officer will inform the candidates as to the date of opening of the class.

(ii) Pleaders who have passed the Class II Examination or the Survey Examination held under the rules in force prior to the coming into force of these rules, may be registered for the training in Class under these rules.

7. The following is the syllabus of instruction:—

CLASS II

No definite text books are prescribed.

(a) Practical work—Chain surveying, Prismatic compass, Plane tabling and levelling.

(b) Class work—Use of mathematical instruments, construction of scales, drawing of plans and section from models, measurements and sketches, mensuration of areas, plotting of field books, variation of compass, preparation of field books from maps, elementary principles of levelling and plotting of level section and relaying.

CLASS I

(a) Practical work—Chain and compass surveying, plane tabling and theodolite surveying.

(b) Class work—Construction and use of Vernier scales, measurement of areas, heights and distances, determination of inaccessible points, three-point problem solutions, temporary and permanent adjustments of theodolite, determination of the true meridian by three different methods, surveying of sites—Gales traverse system, balancing open and closed traverses, filling in interior details, plotting inking and relaying.

Candidates who obtain the required percentage of attendances at these courses are qualified to appear at the Pleaders' Survey Examinations to be held in 1966, 1967, 1968 or 1969, but will not be admitted to the examination more than three times in these four years.

P. K. ROY,

Offg. : Secretary, Pleaders' Survey Examination Board,
Bengal Engineering College,
post office Botanic Garden, Howrah.

Registered No. C207

The Calcutta Gazette

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KARTIKA 28] THURSDAY, NOVEMBER 19, 1964 [SAKA 1886

PART IB—Educational Notices

EDUCATION DIRECTORATE

NOTIFICATIONS

No. 2-T.B.—30th October 1964.—It is hereby notified for general information that the approval of text-books on different subjects for use in classes I, II, III, IV and V of all schools and madrashas in West Bengal which were approved by this Directorate for a period of one year, with effect from April 1959, in terms of order No. 1 T.B., dated the 17th March 1959, No. 2 T.B., dated the 21st March 1959, No. 3 T.B., dated the 2nd April 1959, No. 4 T.B., dated the 6th April 1959, No. 5 T.B., dated the 11th April 1959, No. 6 T.B., dated the 17th April 1959, No. 7 T.B., dated the 6th May 1959 and No. 8 T.B., dated the 6th May 1959, and was subsequently extended up to 31st December 1964, vide this office notifications Nos. 1 T.B., dated the 6th January 1960, No. 9 T.B., dated the 18th October 1960, No. 2 T.B., dated the 26th October 1961, No. 3 T.B., dated the 8th November 1962, and No. 2 T.B., dated the 18th October 1963, is re-extended for a further period of one year, with effect from 1st January 1965, as per details below on usual conditions:—

(1) that corrections as suggested by the Directorate were duly made;

(2) that prior to the publication of a new edition, all subsequent additions, alterations, or omissions in the text of an approved book sanction of the Text Book Committee has been necessarily obtained;

(3) that no deterioration in the quality, paper, printing or illustration of an approved book has been allowed;

(4) that misleading statements on the cover or title page have been avoided.

Any violation of instructions noted above will render the books liable to be cancelled without further notice.

Details of the books and details of original approval:

(1) Text-books on Hindi language and literature for classes III, IV and V.—Order No. 1 T.B., dated 17th March 1959.

(2) Text-books on History (Bengali) for class V.—Order No. 2 T.B., dated 21st March 1959.

(3) Text-books on Natural Science (Bengali) for class V.—Order No. 3 T.B., dated 2nd April 1959.

(4) Text-books on Picture Books (Hindi) for classes I and II.—Order No. 3 T.B., dated 2nd April 1959.

(5) Text-books on History (Hindi) for class III.—Order No. 3 T.B., dated 2nd April 1959.

(6) Text-books on Geography and Natural Science (Hindi) for classes III and IV.—Order No. 3 T.B., dated 2nd April 1959.

(7) Text-books on Geography (Hindi) for class V.—Order No. 3 T.B., dated 2nd April 1959.

(8) Text-books on Natural Science (Hindi) for class V.—Order No. 3 T.B., dated 2nd April 1959.

(9) Text-books on Bengali Primer for non-Bengali students for class V.—Order No. 3 T.B., dated the 2nd April 1959.

(10) Text-books on Picture books (Urdu) for class I.—Order No. 3 T.B., dated 2nd April 1959.

(11) Text-books on History (Urdu) for classes III, IV and V (excluding the book entitled "Tarikhi Kahaniyan" by Sri Gopisaran, published by Messrs. Indian Press Publication Private Ltd, Allahabad)—Order No. 3 T.B., dated 2nd April 1959.

(12) Text-books on Geography and Natural Science (Urdu) for classes III and V.—Order No. 3 T.B., dated 2nd April 1959.

(13) Text-books on Geography (Urdu) for class V.—Order No. 3 T.B., dated 2nd April 1959.

(14) Text-books on Natural Science (Urdu) for class V.—Order No. 3 T.B., dated 2nd April 1959.

(15) Text-books on English Copy Books for class V.—Order No. 3 T.B., dated 2nd April 1959.

(16) Text-books on History (Hindi) for classes IV and V.—Order No. 4 T.B., dated 6th April 1959.

(17) Text-books on Geography (Bengali) for class V.—Order No. 4 T.B., dated 6th April 1959.

(18) Text-books on Picture Books (Nepali) for classes I and II.—Order No. 5 T.B., dated 11th April 1959.

(19) Text-books on History (Nepali) for classes III, IV and V.—Order No. 5 T.B., dated 11th April 1959.

(20) Text-books on Picture Books (Bengali) for class II.—Order No. 6 T.B., dated 17th April 1959.

(21) Text-books on Geography and Science (Nepali) for classes III and IV. Order No. 7 T.B., dated 6th May 1959.

(22) Text-books on Geography (Nepali) for class V.—Order No. 7 T.B., dated 6th May 1959.

(23) Text-books on Science (Nepali) for class V.—Order No. 7 T.B., dated 6th May 1959.

(24) Text-books on Bengali Picture Books for class I.—Order No. 8 T.B., dated 6th May 1959.

(25) Text-books on Bengali Picture Book for class I.—Order No. 1 T.B., dated 7th September 1961.

P. C. MUKHERJEE,

Director of Public Instruction.

No. 3-T.B.—4th November 1964.—It is hereby informed for general information that in terms of Government notification No. 2149-Edn.(G), dated 13th June 1963, in which Hindi was noted to be the third language for non-Hindi speaking students of Class V to be effective from 1st January 1964, this Directorate prescribed previously approved 23 text-books in Hindi in Class V for a period up to 31st December 1964, vide orders No. 3-T.B., dated 29th November 1963. It is now notified that these 23 Hindi books (as listed below) will again be used as text-books for non-Hindi speaking students in Class V for a period of one year with effect from 1st January 1965 on the usual conditions:

(1) that corrections as suggested by the Directorate have duly been made;

(2) that prior to the publication of a new edition for all subsequent additions, alterations or omissions in the text of an approved book, sanction of the Directorate has been necessarily obtained;

(3) that misleading statements on the cover or title page have been avoided.

Any violation of instructions noted above will render the books liable to be cancelled without further notice.

Details of the books:

Hindi for non-Hindi speaking students

CLASS V

1. Hindibodh, Part I—Janakinath Pathak an Brahmadatta Chaturvedi (Readers Corne 5 Sankar Ghosh Lane, Calcutta).
2. Hindi Bharati, Part I—Mohinimohan Ro (Sanyal & Co., 1/1A College Squar Calcutta).
3. Hindi Paheli Pustak—Gopalchandra Vedanta shastri (Ashoke Pustakalaya, 64 Harriso Road, Calcutta).
4. Hindi Path Mayadebi Upadhyaya an Shyamapada Gangopadhyaya (S. Banerjee 9 Ramanath Majumdar Street, Calcutta).
5. Rastrabhasa-Parichay — Bimal Kumar Ro (Vidyabhaban, 8 Shyamacharan De Street Calcutta).
6. Rastrabhasa Pathmala—Bidhubhusan Das Gupta (Bibhuti Bhusan Dasgupta, Vill Kalyanpur, P.O. Agarpara, 24-Parganas)
7. Hindi Pathmala, Part I — Suniti Kumar Chatterjee and Rebati Ranjan Singh (Oxford University Press, Merchantile Buildings, Calcutta).
8. Hindi Pathmala—Ajaykumar Basu (Subhas Library, 12 Simla Street, Calcutta).
9. Hindi Parichiti—Nityananda Roy, Author, 17 Umesh Banerjee Lane, Howrah.
10. Hindi-Prabesh—Sudhir Kumar Gupta (Bidhubhusan Roy Choudhury, 203 Prafulla Nagar Colony, Belgharia, 24-Parganas).
11. Hindi Prarambhika—Haradhan Bandopadhyaya (Dayerdhar Sanatorium, Chandernagore, Hooghly).
12. Hindi Bhasa Parichay - Manjari Gopal Bandopadhyaya (Jitendranath Mukherjee, 8C Ramanath Majumdar Street, Calcutta).
13. Hindi Siksha, Part I—Srinarayan Jha (Orient Book Co., 9 Shyama Charan De Street, Calcutta).
14. Hindi Sahitya Path, Part I—Matilal Sarkhel and Narendra Nath Mookerjee (S. N. Chakravarti, 3 Ramanath Majumdar Street, Calcutta).
15. Naba Hindi-Path, Part I—Mahadeo Jagati Dasgupta and Sudhindra Chandra Maitra (Jyotsna Devi, 63 Dr. Nilmani Sarkar Street, Calcutta).
16. Naba Hindi Sahitya, Part I — Harihar Tripathi (J. N. Chakravorty & Sons, 13 Bankim Chatterjee Street, Calcutta).
17. Nabin Hindi Prabesika—Bansadhari Pandey [Indian Press (Publications) Private Ltd., Allahabad].

18. Prathamik Hindi Path, Part I—Shri Ram Pandey and Saroj Kumar Choudhuri (National Publishers, 203 Cornwallis Street, Calcutta).

19. Prathamik Hindi Path—Sibprasad Singh (Vidyodaya Library Private Ltd., 72 Mahatma Gandhi Road, Calcutta).

20. Saral Hindi Bodhini, Part I — Pannalal Sribastava (Bookland Private Ltd., 1 Sankar Ghosh Lane, Calcutta).

21. Saral Rastrabhasa—R. Singh and P. Bhattacharyya (A. K. Sarkar, 6/1 Bankim Chatterjee Street, Calcutta).

22. Sahaj Hindi Bodh—Sheonarayan Jha and Suniti Mitra (B. Sarkar & Co., 15 College Square, Calcutta).

23. Saral Hindi Path — Puspendu Dasgupta (Ramlal Guha, 21 Patuatala Lane, Calcutta).

P. C. MUKHERJEE,

Director of Public Instruction.

POST-GRADUATE TRAINING COLLEGE FOR PHYSICAL EDUCATION, BANIPUR

Dated Banipur, the 22nd April 1964.

The following trainees are declared to have passed the Diploma Examination in Physical Education in the session 1963-64:—

DIPLOMA COURSE (MEN)

(Arranged in order of merit.)

Shri Indra Prasad Rai—I.
Shri Hirendra Chandra Saha Roy—I.
Shri Birendra Nath Dutta—I.
Shri Nirendra Kishore Biswas—II.
Shri Adhir Ranjan Ghosh—II.
Shri Asoke Kumar Dutta—II.
Shri Tridib Nath Banerjee—II.
Shri Amulya Kumar Saha—II.
Shri Sunil Kumar Mitra—II.
Shri Ram Prasad Ghosh—II.
Shri Mihir Chandra Misra—II.
Shri Kamal Kumar Dhara—II.
Shri Dipak Kumar Praharaj—II.
Shri Sarbani Prasad Gajendra Mahapatra—II.
Shri Abani Bhusan Das—II.
Shri Asit Kumar Chakraborty—II.
Shri Baladeb Ghosh—II.
Shri Aparesh Chandra Mukherjee—II.
Shri Kartik Chandra Das—II.
Shri Saroj Kumar Chaudhuri—II.
Shri Sanjib Kumar Misra—II.
Shri Pankaj Kumar Goswami—II.
Shri Parbati Sankar Chatterjee—II.
Shri Kashiswar Roy—II.
Shri Asis Kumar Bagchi—II.
Shri Jagannath Maji—II.
Shri Radhashyam Sannigrahi—II.
Shri Prasanta Kumar Nag—P.
Shri Ram Awadh Prasad Srivastava—P.
Shri Damodar Singh—P.
Shri Makhan Chandra Sen—P.

DIPLOMA COURSE (WOMEN)

(Arranged in order of merit)

Sm. Anjali Das—I.
Sm. Bina Neogi—I.
Sm. Rachita Ghosh—I.
Sm. Santimoyee Mondal—II.
Sm. Rani Bhabani Chakraborty—II.
Sm. Nandita Chaudhuri—II.
Sm. Sobha Rani Chakraborty—II.
Sm. Maya Bhattacharjee—II.
Sm. Ila Mitra—II
Sm. Gauri Das—II.
Sm. Juthika Biswas—II.
Sm. Debi Samajdar—II.
Sm. Rama Sen Gupta—II.
Sm. Dipti Das—II.
Sm. Pratibha Bose—II.
Sm. Maya Bose—II.
Sm. Mina Sinha—P.

The following trainees are declared to have passed the Certificate Examination in Physical Education in the session 1963-64:—

CERTIFICATE COURSE (MEN)

(Arranged in order of merit)

Shri Amiya Kanti Sarkar—II.
Shri Kanai Lal Modak—II.
Shri Sukumar Sarkar—II.
Shri Amalendu Dutta—II.
Shri Nani Gopal Karmakar—II.
Shri Harihar Tewari—II.
Shri Asutosh Senapati—II.
Shri Anil Kumar Patra—II.
Shri Biswanath Sarkar—P.

CERTIFICATE COURSE (WOMEN)

(Arranged in order of merit)

Sm. Jyotsna Paul—I.
Sm. Jayanti Seal—II.
Sm. Puspa Rani Biswas—P.

P. K. SEN,

Principal, Post-Graduate Training College for Physical Education.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

PAUSA 3] THURSDAY, DECEMBER 24, 1964 [SAKA 1886

PART IB—Educational Notices

Directorate of Boilers, West Bengal.

1 Hastings Street (8th Floor), Calcutta-1.

The 11th September 1964.

The following candidates have been declared to have passed in the Boiler Operation Engineers' Examination held in August 1964.

Serial No.	Roll No.	Name.	Address.
1	5	Shri Vidya Bhusan Agarwal ..	.. C/o. Messrs Sahu Chemicals and Fertilizers, P. O. Sahupuri, Dist. Varanasi, U.P.
2	9	Shri Lalit Mohan Rai ..	.. F-4-B Durgapur Thermal Power Station, Durgapur-7, Dist. Burdwan.
3	10	Shri Kalyan Singh Shekhawat ..	.. A/36, Sector-6, Rourkela-2, Orissa.
4	12	Shri Mohanlal Rathi	.. C/o. Messrs Kesoram Rayon, P. O. Tribeni, Dist. Hooghly.
5	14	Shri Harnath Chaturvedi ..	.. C/o. Mrssrs. Birla Jute Mfg. Co. Ltd., P. O. Birlapur, Dist. 24-Parganas.
6	19	Shri Asit Kumar Mukherjee ..	.. 24 Kanakshally, P. O. Chinsurah, Dist. Hooghly.
7	24	Shri Edgar Norton Perris ..	.. 76 Dr. Suresh Sarkar Road, Calcutta-14.
8	30	Shri Naresh Chandra Banerjee ..	.. CN-20 Durgapur-2, Dist. Burdwan.
9	33	Shri Wishan Dass Chugh ..	.. 5/10(3B2-15) Tagore Place, Durgapur-4, Dist. Burdwan.

S. C. ROY,
Chairman, Board of Examiners.

Dated the 14th September 1964.

The following candidates are declared to have passed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, held by the Board of Examiners on the 8th and 9th September, 1964, at the office of the Chief Inspector of Boilers, West Bengal, 1 Hastings Street, 8th floor, Calcutta-1 and have been awarded certificates of competency as under.

SECOND CLASS

On 8th September 1964

Serial No.	Name.	Address.
1	2	3
1.	Prabhat Kumar Das	C/o Profulla Kr. Das, 10 Panchanantola Street, Post office Rishra, district Hooghly.
2	Sovabahadur Singh	Boiler House, Kesoram Rayon, Post office Nayasarai, district Hooghly.
3	Ilu Shetkh	C/o Calcutta Industrial Chemicals and Minerals Co (P.) Ltd., 11 Tangra Road, South, Calcutta-46.
4	Rosan Ram	C/o Olympia Rubber Works, 10 Paymental Garden Lane, Calcutta-15.
5	Abdul Hamid	C/o Dominion Rubber Factory, 1 Kunda Lane, Lilooah, Howrah.
6	Rameswar Prosad	C/o Diamond Paper and Board Mills, 8/1/1 Gurudas Datta Garden Lane, Calcutta-4.
7.	Gaya	C/o Corporation of Calcutta, 3 Convent Road, Calcutta-14.
8.	Ramraj Pasi	33 Belur Road, Lilooah, Howrah.
9.	Zamul Abedin	C/o New India Rubber (P.) Ltd., 34-A Debendra Ch. Dey Road, Calcutta-15.
10.	Sk. Mohammad Gulam Rasul ..	C/o Deshbandhu Rice Mill, 36 Burroshibtola Main Road, Sahapur, Calcutta-38.
11.	Ful Chand Jaswara	C/o Kashi Jeswara House, 13 Mayurbhanj Road, Calcutta-23.
12.	Mikbael Naskar	C/o Serampore Belting Works, 52 J. N. Lahiri Road, Post office Serampore, district Hooghly.
13.	Sunil Dhudar	C/o Satya Bala Adikary, Avoy Ghosh Road, Mitrapara, Post office Naihati, 24-Parganas.
14.	Jagat Prosanna Sarkar	C/o Mankar Rice and Oil Mills, Post office Mankar, district Burdwan.
15.	Muthuram Mulla	109 Foreshore Road, Ramkristapur, Howrah.
16.	Narayan Das	C/o Paharpur Timbers Ltd., Post office Kidderpore, Calcutta-23.
17.	Kartick Chandra Patra	C/o Power House, Birla Jute Manufacturing Co. Ltd., Post office Birlapore, district 24-Parganas.
18.	Binode Halder	26/50 Tollyganj Circular Road, Calcutta-34.
19.	Gulam Sabir	108/4 Benares Road, Salkia, Howrah.
20.	Dwarka Nath	C/o Seamen's House, Behala, Calcutta-53.
21.	Rupchand Karan	C/o Sashi Rice Mill, village Ballichuck, Post office Debra, district Midnapore.
22.	Sew Pujan Chamar	C/o Boiler House, Wollington Jute Mills, Rishra, district Hooghly.
23.	Biswa Nath Dey	32/A Jhamapukur Lane, Calcutta-9.

Serial No.	Name.	Address.
1	2	3
24.	Panchu Roy	.. C/o Gammon India Ltd. •Post office Kolaghat, district Midnapore.
25.	Pradip Kumar Ghosh ..	.. Katgora Lane, Post office and district Hooghly.
26.	Gopal Ch. Tewari ..	.. 11 Ganesh Sarkar Lane, Kidderpore, Calcutta-23.
27.	Sunil Moulik	.. 7/9 Rani Rashmoni Garden Lane, Calcutta-15.
28.	Yakub Khan	.. C/o. Farhar Rubber Works, 5/2 Tiljala Road, Calcutta-46.
29.	Nanda Kumar Singha ..	.. 1 Ramanath Kaviraj Lane, Calcutta-12.
30.	Samar Nath Sharma ..	.. C/o. N. L. Prosad, C. I. T. Buildings, B.R.S. III, Block No 6, Flat No. 4, Bagmari Road, Calcutta-11.
31.	Gour Charan Chatterjee ..	.. Village Barasot Dakshinpara, Post office Barasot, district 24-Parganas.
32.	Algu Kairi	.. 30-B Shree Krishna Dhar Lane, Calcutta-11.
33.	Md Rafique . ..	.. 56/2 Bondel Road, Calcutta-19.
34.	Omed Ali	.. No. 1, Titaghar Paper Mill, S. L. Ivy Receiving Office, Post office Titaghar, 24-Parganas.
35.	Sudhir Ranjan Sen ..	.. C/o. Hindusthan Cotton Mills Ltd., Belghoria, 24-Parganas.
36.	Narayan Raut	.. 1, Andul Raj Road, Post office Kalighat, Calcutta-26.
37.	Brojo Gopal Patra ..	.. C/o. Radharani Rice Mills, 5 Gorapada Sarkar Lane, Calcutta-4.
38.	Manindra Lal Saha Roy ..	.. 127 Bowbazar Road, Post office Nabadwip, Nadia.
39.	Pradip Dutta	.. A/29 Bijoypore, Post office Sodopore, 24-Parganas.
40.	Rajanna Hiranna Kumbi ..	.. Macanzies Ltd., 30 Chittaranjan Avenue, Calcutta-12.
41.	Mrinal Kumar Chanda ..	.. C/o. Bandel Thermal Power Station, Post office Tribeni, district Hooghly.
42.	Pijush Kanti Das ..	.. Post office and village Chauhati, district 24-Parganas.
43.	Sunil Kumar Chatterjee ..	.. 4/44 Sahidnagar, Calcutta-31.
44.	Durga Das Mitra ..	.. C/o Nalini Majumder, 52 Gowalapara Road, Calcutta-34.
45.	Taraknath Ghosh ..	.. C/o Shri Pabitra Kumar Ghosh, 73 Nabanagar Colony, Post office Jadavpur, Calcutta-32.
46.	Lal Jawahir Routh ..	.. C/o Angus Jute Works, Post office Angus, district Hooghly.
47.	Jnanajit Dutta Roy ..	.. 16 Brindaban Bose Lane, Calcutta-6.
48.	Sharafat Hussain ..	.. C/o A. Gaffar, Chingri Talab, Foolbagan House No. 74, Kamarhati, 24-Parganas.
49.	Sushil Kumar Saha ..	.. 72 Jessore Road, Raja Debendra Colony, Calcutta-28.

Serial No.	Name.	Address.
1	2	3
	On 9th September 1964.	
	FIRST CLASS	
1.	Gopal Chandra Deb ..	.. No. 2, Rishra Government Colony, Post offict Rishra, Hooghly.
2.	Kandari Charan Jana ..	.. C/o Ganges Manufacturing Co. Ltd., New Line No. 1199, Post office Bansberia, district Hooghly.
3.	Biswaranjan Bose ..	.. Qr. No. DN-93, Durgapur-2, district Burdwan.
4.	Balgobind Das	.. C/o Shaw Wallace & Co., Ltd., Post office Bhadrakali, district Hooghly.
5.	Ranajit Kumar Samanta ..	.. Qr. No. F11-21/11, Newton Avenue, Post office Durgapur-5, district Burdwan.
6.	Kalicharan Chatterjee ..	.. 8/33 Newton Avenue, Post office Durgapur-5, district Burdwan.
7.	Madan Mohon Modak ..	.. Baradwari, Post office and district Hooghly.
8.	Gobardhan Mondal ..	.. Village Jangalpur, Post office Bira Ballav Para, police-station Habra, district 24-Parganas.
	SECOND CLASS	
1.	Ratanlal Das Gupta ..	.. 11 South Tangra Road, Calcutta-46.
2.	Bishnupada Haldor ..	.. 7 Raja Kapali Lane, Ramkrishnapur, Howrah.
3.	Gobinda Prosad Roy ..	.. 23/23 Chandidas Avenue, Durgapur-5, "B" Zone, Burdwan.
4.	Rambishun Harijan ..	.. C/o Harihar Prosad, Purani Bazar, Post office Titaghar, district 24-Parganas.
5.	Sheo Prosad Jaiswal ..	.. C/o Sheebpore Power Station, Post office Charanpore, district Burdwan.
6.	Pashu Pati Sil	.. Village and Post office Bakhrabad, district Midnapore.
7.	Sk. Saheed	.. C/o C. E. S. C., Mulajore Generating Stn., Shift Men Quarter, Post office Shamnagore, 24-Parganas.
8.	Sunder Kumar	.. Shiftman's Qr. No. 26, Mulajore Generating Stn., Post office Shamnagore, district 24-Parganas.
9.	Sristidhar Saha	.. C/o Gushkara Rice Mill (P.) Ltd., Post office Gushkara, police-station Aushgram, district Burdwan.
10.	Biswanath Mahato ..	.. C/o Shri Jagatdhatri Rice Mills, Post office Gushkara, Burdwan.
11.	Rabindra Nath Roy ..	.. C/o Sree Gopal Rice Mill, Lalpur, Post office Chakdaha, district Nadia.
12.	Sk. Salem	.. C/o Dominion Rubber Co., 1 Kundan Lane, Lilooah, Howrah.
13.	Harendra Nath Das ..	.. C/o Puratanhat Rice Mill, Post office Nibhuji Bazar, district Burdwan.
14.	Haladhar Koley ..	.. Village Janardanpur, Post office Krishnarampur, Hooghly.
15.	Dulal Chandra Das ..	.. 1/19 Nelinagar Colony, Post office Haltu, 24-Parganas.
16.	Shibsankar Chakraborty ..	.. Village Satyanagar, Post office Krishnaganj, via. Majdia, district Nadia.
17.	Lallan Prosad Thakur ..	.. C/o Power House, Aluminium Corporation of India, Post office Jaykaynagore, district Burdwan.
18.	Surian Singh	.. Messrs. M. C. Mauji & Co., 75 Tollygunge Circular Road, Calcutta-53.

N. C. RAY CHOWDHURY,
Secy., Board of Examiners.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

PAUSA 10] THURSDAY, DECEMBER 31, 1964 [SAKA 1886

PART IB—Educational Notices

DIRECTORATE OF BOILERS, WEST BENGAL

Dated the 18th November 1964

The following candidates are declared to have passed the Boiler Attendants' Examination under the West Bengal Boiler Attendant Rules, 1958, held by the Board of Examiners on the 10th and 11th November 1964 at the Office of the Chief Inspector of Boilers, West Bengal, 1 Hastings Street, 8th floor, Calcutta-1, and have been awarded certificates of competency as under:

SECOND CLASS

On 10th November 1964

Serial No., name and address

1 Shri Ashit Kumar Roy, 9 B. T. Road, Block No. 11, Flat No. 29, Belghoriah, 24-Parganas.

2 Shri Suresh Ch. Chakraborty, C|o. J. K. Steel Ltd., G. P. Dept., P.O. Rishra, district Hooghly.

3 Md. Umar Khan, C|o. Shaw Wallace & Co. Ltd., Bengal Distilleries Department, P.O. Bhadrakali, district Hooghly.

4 Shri Ganesh Ch. Mazumdar, Thakurpara, Kalna, Burdwan.

5 Shri Raj Kishore Belder, C|o. Kailash Trading Co., lessee of Howrah Cotton Mills Ltd., P.O. Dasnagore, district Howrah.

6 Shri Jagadish Prosad Ahir, C|o. Babulal's Tea Stall, 6 Station Road, Dum Dum Cantonment, Calcutta-28.

7 Shri Nabina Parida, C|o. S.D.O., P.W.D., Bongaon Subdivision, P.O. Bongaon, district 24-Parganas.

Serial No., name and address

8 Shri Babulal Rajbhar, 1 Sarbakhan Road, Calcutta-37.

9 Md. Jan, Regal Hosiery Mills, Kumarpara, Lillooah, Howrah.

10 Abdul Hamid, 1 Tarapukur Lane, P.O. Serampore, Hooghly.

11 Shri Niranjan Biswas, Vill. Akrampur Kharermath, P.O. Hijalpukur, district 24-Parganas.

12 Shamsul Alam, Vill. Joyramkhali, P.O Canning Town, district 24-Parganas.

13 Shri Bachuram Purkait, C|o. Siva Durga Rice Mill, Vill. Ballichuck, P.O. Debra, district Midnapore.

14 Shri Nirendralal Biswas, C-6|8 Dum Dum Estate, Dum Dum, Calcutta-28.

15 Shri Nalinaksha Mondal, Vill. Telongal, P.O. Dhanpatganj, district Murshidabad.

16 Shri Padma Lochan Ghosh, C|o. Bharat Dyeing & Printing Works, 108|4 Benares Road, Salkia, Howrah.

17 Shri Lahuri Harijan, C|o. Swaika Vanaspati Products Ltd., P.O. Bhattanagar, Howrah.

18 Shri Shibo Pada Bhattacharjee, 21,1-D Chandra Nath Singlay Lane, Calcutta-2.

19 Shri Kishore Pasi, C|o. Bharat Silicate & Chemical Works, 95-C Cossipore Road, Calcutta-2.

20 Shri Dinendra Nath Biswas, C|o. Hariranjan Das, "Harisava Road", East Anandapuri, Barrackpore, 24-Parganas.

21 Shri Santu Sardar, C|o. C. E. S. C. Ltd., Southern Generating Station, 28 Garden Reach Road, Calcutta-24.

22 Md. Samsuddin, Boiler House, Kesoram Rayon, P.O. Nayasarai, district Hooghly.

Serial No., name and address

23 Shri Sheikh Naim, C|o. Satyanarain Rice Mill, 24 B. L. Saha Road, Calcutta-53.

24 Shri Ertaja, C|o. Haragouri Rice Mill, 295 Rai A. C. Roy Bahadur Road, P.O. Tollygunge, Calcutta-33.

25 Shri Shibnath Yadav, C|o. Albert David Ltd., 5|11 D. Gupta Lane, P.O. Cossipore, Calcutta-50.

26 Shri Rajdeo Yadab, C|o. United Flash Lights Inds. (P) Ltd., 46 Muraripukur Road, Calcutta-11.

27 Shri Krishna Prosad Maity, 33 Danesh Sheik Lane, P.O. Botanical Garden, district Howrah.

28 Shri Ramendra Narayan Roy Chowdhury, Ticket No. 5801, Steam Secn., Metal & Steel Factory, Ishapore, 24-Parganas.

29 Shree Ramjas Nooniah, T. No. 6527, Power House, Metal & Steel Factory, T-9|2 East Land, Ishapore, 24-Parganas.

30 Shri Bankim Chandra Mahato, C|o. Shri Shiva Durga Rice Mill, Vill. Keranichati, P.O. and district Midnapore.

31 Shri Basudev Choudhury, C|o The Officer-in-Charge, Peddie Silk Reeling Institute, Malda.

32 Shri Samar Kumar Mukherjee, 6 Ramchand Mukherjee Lane, P.O. Baranagore, Calcutta-36.

33 Shri Motilal Kewat, C.P.C. Qr. No. 5, Line No. 3, at Durgapur Water Column, P.O. Alipore, Calcutta-27.

34 Shri Ram Jogesh, 2 Chatu Babu Lane, Entally, Calcutta-14.

35 Shri Indal Mahra, C o. Shri Laxmi Chemicals & Inds. (P) Ltd., P.O. Nimpura, Kharagpore, Midnapore.

36 Shri Bibeki Singh, C'o. The Assam Match Co. Ltd., P.O. Dhubri, district Goalpara, Assam

37 Sk. Fazlul Haque, C'o. B. B. Mondal, P.O. Gondalpara, district Hooghly.

38 Shri Monoranjan Chakraborty, 64A Garpar Road, Calcutta-9.

39 Shri Amit Ranjan Mukherjee, C|o. Nityananda Mondal, 39 Sil Thakurbari Road, P.O. Shahpur, Calcutta-38.

40 Shri Nishit Chandra Bhattacharya, Sibachal, P.O. Birati, Calcutta-51.

Serial No., name and address

FIRST CLASS

On 11th November 1964

1 Shri Monoranjan Bhattacharjee, Supervisor, Grade 'A', Steam Secn., Metal & Steel Factory, Ishapore, 24-Parganas.

2 Shri Baidya Nath Pani, C|o. Alkali & Chemical Corporation of India Ltd., Rishra, Hooghly.

3 Shri Jitendra Mohan Kundu, C|o. Alkali & Chemical Corporation of India Ltd., Rishra, Hooghly.

4 Shri Jiban Dhan Bar, C/o. Serampore Distillery & Chemical Co. (P) Ltd., P.O. Serampore, Hooghly.

5 Shri Madan Mohan Mukherjee, 66 Rishi Bankim Chandra Road, Behala, Calcutta-34.

6 Shri Mohendra Nath Banerjee, Vill. and P.O. Kalupur via. Bongaon, 24-Parganas.

7 Shri Harendra Nath Acharya, 202|1 Kutighat Road, Baranagore, Calcutta-36.

8 Shri Santosh Kumar Nandi, C|o. Power Plant, D.S.P., H.S.L., P.O. Durgapur-3, district Burdwan.

9 Shri Rahamatulla Quorashi, C|o. C.E.S.C. Cossipore Power Station, 28 Jheel Road, Calcutta-2.

N. C. RAY CHOWDHURY,
Secretary, Board of Examiners.

Education Directorate

NOTIFICATION

No. 4T.B.—11th October 1964.—It is hereby notified for general information that the following books in Nepali (as per list attached) are approved for school libraries and for prizes in Government and Government-aided Secondary and Primary Schools and Madrasahs in the State of West Bengal during the year 1963-64. These books may as well be used as juvenile readers in Secondary Schools.

Headmasters and Headmistresses of such institutions should choose prize and library books out of this list and other such lists approved by this Directorate from time to time.

Other lists will be released in the "Calcutta Gazette" in due course.

A list of Nepali books recommended for prize and library books during the year 1963-64

Name of the book	Name of author	Name of the Publisher
Mahatma Gandhijiko Jiwan-charitra,	Shri Babulal Pradhan	Presidency Library, 15, College Square, Calcutta 12.
Shree Jawharlal Nehruko Jiwan-charitra.	Shri Babulal Pradhan	Ditto

P. C. MUKHERJI,
Director of Public Instruction.

stered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

lo 2214-I.R./IR/8L-46/63. 17th June 1964. -- ereas under the Government of West Bengal, our Department, Order No. 6632-I.R./IR/8L-60, dated the 29th November 1962, the industrial ute between Messrs. Shree Mahalaxmi Cotton ls, P.O. Bengal Enamel, Palta, 24-Parganas, and r workmen represented by Shree Mahalaxmi ton Mills Employees' Union, P.O. Bengal Enamel, 24-Parganas, regarding the issue mentioned in said order being a matter specified in the third edule to the Industrial Disputes Act, 1947 (XIV 947), was referred for adjudication to the Second ustrial Tribunal;

and whereas the said Second Industrial Tribunal submitted to the State Government its award the said industrial dispute;

ow, therefore, in pursuance of the provisions of tion 17 of the Industrial Disputes Act, 1947 V of 1947), the Governor is pleased hereby to lish the said award as shown in the annexure to.

ANNEXURE

the matter of an industrial dispute between Messrs. Shree Mahalaxmi Cotton Mills, P.O. Bengal Enamel, Palta, 24-Parganas, and their workmen represented by Shree Mahalaxmi Cotton Mills Employees' Union, P.O. Bengal Enamel, Palta, 24-Parganas. (Case No. VIII-200/62.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri Niren Dey, Counsel, and Shri S. K. Bhanja Chowdhury, Labour Adviser.

For the Union: Shri D. L. Sen Gupta, Advocate, Shri M. M. Saha, Advocate, and Shri Anil Das Chowdhury, Advocate.

The Government of West Bengal by its Labour Department Order No. 6632-I.R./IR/8L-41/60, dated 29th November 1962, referred to this Tribunal an industrial dispute between Messrs. Mahalaxmi Cotton Mills, P.O. Bengal Enamel, Palta, 24-Parganas (hereinafter referred to as the Company), and their workmen represented by Shree Mahaluxmi Cotton Mills Employees' Union, P.O. Bengal Enamel Palta, 24-Parganas (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Are the employees of the Shree Mahaluxmi Cotton Mills entitled to get any customary Puja bonus? If so at what rate and on what basis?

AWARD

The Union claims Puja bonus equivalent to one month's wages as a condition of service, on the plea that such bonus used to be paid in earlier years. The question of Puja bonus had been the subject in a previous reference beofre the Tribunal, and the Tribunal was pleased to hold that the workmen were entitled to two months' Puja bonus as a condition of service. The matter came up before the Labour Appellate Tribunal in June 1952 and it is reported in 1952 F.J.R. Vol IV page 248 The Labour Appellate Tribunal upheld the view of the Industrial Tribunal. Then the matter came up before the Hon'ble High Court on a petition by the Company, and the High Court upheld the said decision but modified the quantum of bonus by allowing it equivalent to one month's basic pay. Since then the workmen have been enjoying the said Puja bonus as a condition of service. In 1960, 1961 and 1962 bonus had been paid to the workmen. Fifteen days' basic pay was given as bonus in 1962, while 20 days' basic pay was given as such during the other two years The dispute with regard to one month's bonus was always maintained by the workmen, and it was ultimately referred to the Tribunal for decision.

The Company files a written statement challenging that the work are not entitled to any Puja bonus as a condition of service. The Company contends that the claim of the Union for Puja bonus as a condition of service is beyond the scope of the present reference, because the reference is in respect of customary Puja bonus.

The Company was originally named as Mahaluxmi Cotton Mills and it went into liquidation. Then the Hon'ble High Court appointed an Official Liquidator, and the Official Liquidator served notices upon the employees on 2nd April 1960 terminating their services with effect from that date. Thereafter, the workmen filed a petition before the Hon'ble High Court claiming pay in lieu of notice and gratuity at the rate of 15 days' pay for every year of service. On 2nd April 1960, the Official Liquidator under orders of the Hon'ble High Court sold the assets of the Mill to Messrs. Gajraj Pannalal Ltd. The condition of service of the workmen was changed by the new concern. The Union is not entitled to substantiate the workmen's claim of bonus as a condition of service, because the conditions of service prevailing in the old Company do not prevail in the new Company. Since 1960, when the new Company came into existence, no bonus had been paid. In 1960, 20 days' basic pay was given as advance and so also in 1962. In 1961, 15 days' basic pay was given as ex-gratia. The Company is not liable to pay any bonus to the workmen as a condition of service. The claim of customary bonus is unfounded and not justified. There is no payment of bonus by this Company and there is no custom proved by the Union regarding payment of bonus by the old Company. Moreover, customary bonus cannot be pressed against the new Com for custom terminates with the old employer

Decision

The first and foremost argument advanced side of the Company is that the Union's clai one month's Puja bonus as a condition of made out in the written statement need not b idered by the Tribunal, in view of the fact is beyond the scope of the reference. The re is in the following terms:

"Are the employees.....entitled to customary Puja bonus?"

The reference undoubtedly makes mention customary Puja bonus. The case of the Un Puja bonus and not customary bonus. It is cl as a condition of service in clear and unambig term. The learned Counsel for the Company a distinction between four types of bonus, a production bonus, profit bonus, customary or val bonus and bonus as a condition of serv implied contract. These four types of bonu been discussed in the Supreme Court decisio ported in 1961 L.L.J. I page 521. The relev cussion occurs at page 526. It is now argu since there are four types of bonus, and the ence is in respect of customary bonus, the Tr should not consider the question of bonus as a dition of service. It is true that there ar types of bonus, but there is no authority fo proposition that the Tribunal while enterin the bonus issue must confine itself to the part type of bonus without looking into the other The issue undoubtedly is Puja bonus. It may customary or it may be rested on or implied agreement. Simply becaus reference mentions about the customary b the Tribunal should not negative the U claim of Puja bonus as a condition of service issue formulated in the reference mentions Puja bonus as well. I cannot, therefore, accep learned Counsel's contention that the Tri cannot enter into the question of bonus claim a condition of service. It is significant to note the learned Advocate for the Union does not ex tically press the claim of customary bonus claim is of Puja bonus as a condition of servic is an undisputed fact that there had been a pre reference where the issue of bonus was referr the Tribunal. In that case the Tribunal de that the workmen were entitled to two mo wages as Puja bonus as a condition of se There was an appeal by the Company to the L Appellate Tribunal, and the judgment of the L Appellate Tribunal is reported in 1952 F.J.R page 248. The Labour Appellate Tribunal u the decision of the Industrial Tribunal and this in 1952 Admittedly, there was an applicatio the Hon'ble High Court by the Company Hon'ble High Court upheld the claim of Puja b as a condition of service, but scaled down the to one month's basic pay. The reference of therefore settled the matter of dispute between Company and its workmen. It was Mahal Cotton Mills at that time. The Company one month's basic pay as Puja bonus as a cond liable under the said award to pay to its work of service. This position cannot be assailed

On the side of the Company it is argued that the workmen cannot claim the said bonus against the new concern, namely, Shree Mahaluxmi Cotton Mills started by Gajaraj Pannalal Ltd. The following circumstances are pleaded to defeat the claim of the workmen. It is first of all argued that the old Company went into liquidation, and an Official Liquidator was appointed by the Hon'ble High Court, and as such there was termination of service of the workmen of the old Company. This position is got to be looked into, whether it is a fact or not. The question whether the services of the workmen were terminated by the Official Liquidator is a point of fact, and must be decided as such. Shri P. K. Pal was appointed as Official Liquidator on 25th January 1955. It is significant to note that the business of the Company continued as before, and the employees continued to work there under the same conditions as before. Exhibit 6 is a letter, dated 20th August 1958, from the Official Liquidator on the question of annual puja bonus, and it reads as follows:

> "The Court granted one month's basic pay as Puja bonus for the last three years since the Company went into liquidation. Before the Liquidation, the employees used to get Puja bonus and the Appellate Tribunal adjudicated that Puja bonus was a condition of service. The Liquidator recommends payment of Puja bonus and asks for necessary orders from the Court."

From the above letter, it follows that Puja bonus as a condition of service used to be enjoyed by the workmen before the liquidation proceeding, and after the Official Liquidator took over charge of the Company, it was paid for three years. There was no notice to the workmen terminating their services by the Official Liquidator. The learned Counsel for the Company places before me an order, dated 30th July 1956 (Ext. N), and it is to the effect that the workers represented by an Advocate accepted the position of termination of employment of the workers and recommended as preferential creditor two months' salary as gratuity. The acceptance of this position by the Advocate will not prejudice the claim of the workmen. In fact, the workmen did not receive two months' salary or gratuity or accepted the position of termination of service. It is not a fact that the services of the workmen were terminated or retrenchment benefits were given to them by the Official Liquidator.

The Hon'ble High Court gave leave to the Liquidator to sell the Mill, and the Order is Ext. M, dated 6th July 1959. Exhibit B is the Sale Dead by which the Official Liquidator sold the Mill to Gajaraj Pannalal Ltd. On behalf of Gajaraj Pannalal, who purchased the Mill on 2nd April 1960, it is pleaded that he did not purchase the mill as a going concern, but he purchased only the assets and machineries of the mill, and started a new business. The services of the workmen were terminated by the new employer, and there is no continuity of service under the new management. The Sale Deed (Ext. B) may be looked into in this respect. It shows that the Official Liquidator was appointed to carry on the business of the Mill..... so that the Mill may be run as a going concern and be sold as such. The above words clearly indicate that the Mill was run by the Official Liquidator, and was sold as a going concern to Gajaraj Pannalal. Gajaraj Pannalal obtained possession of the Mill on 2nd April 1960. This is recited in the Sale Deed, which was executed in September 1960. The learned Counsel for the Company draws my attention to the notice of the Official Liquidator (Ext. C), dated 2nd April 1960, by which formal possession was given to the Company formed by Gajaraj Pannalal Ltd. That notice recites that the services of all employees employed by the Official Liquidator would cease. This is said to be the termination of service of all the workmen. I am unable to accept the contention that this notice serves as a termination of services of all the workmen. It only recites the fact that the employees were no longer in the service of the Official Liquidator, but they would be in service of the purchaser Company. Thereafter the Company gave a notice (Ext. 4), dated 5th April 1960, to say that the Mahaluxmi Cotton Mill would start its working on 6th April 1960 and the employees were requested to join their respective departments. This notice is just a call to all employees to continue in service. It cannot be interpreted as new appointments being given to the employees of a closed concern which was being started anew. Exhibit A is a simple application for employment. It only shows the name of the employee, his present address, father's name and the job or position he wanted in the Company. This application is dated 6th April 1960. On the strength of this application it is argued that the Company gave new employment to the workmen. The application form (Ext. A) itself belies such a case. On behalf of the Union, the evidence is that the Company got such application signed much later than the date given thereon, and it was not a new application for employment. It was signed while the worker was continuing in service as before. The application form has several column, but all those columns are not filled in. From the very appearance of the application, it is clear that this was not a new application for new employment. The employees were working as before without any interruption, but they were asked to sign and fill up only the relevant columns as token of their continuance in employment. These applications are sought to be utilised as applications for new employment, but from the very nature of the application form, such a case must be negatived. One Abhimanyu Das applied for himself and on behalf of other employees for payment of one month's pay in lieu of notice and gratuity for every year of service. In fact, there is no evidence that any such payment was made to the workmen. From this application, I am reluctant to infer that the workmen accepted the position of termination of their service. There is also no evidence that any workman signed that application, or that Abhimanyu Das was so authorised on behalf of the workmen. From the evidence discussed above, the irresist conclusion would be that there was no termination of service of the workmen either by the Official Liquidator or by the new Company, and the workmen continued in service without break as before in the running business, which had no break either at the time of liquidation or at the time when the new Company took over it.

Now I will come to a discussion of the legal position. The question whether the new Company would be a successor-in-interest of the old Company in consequence of the transfer need not be considered academically, and this had been the observation of the Hon'ble Supreme Court in the case of Dahingapara Tea Estate reported in 1958 II L.L.J. page 498. The issue involved in that case was whether the transfer of management of the Dahingapara Tea Estate consequent on its sale as a going concern to the respondent, put an end to the services of the members of the staff, and the Hon'ble Supreme Court observed that it was an abstract question and cannot be answered as such. The Supreme Court, however, in view of the finding taken on the facts of the case, thought it unnecessary to express any opinion on that question. A similar question came up before the Hon'ble Supreme Court in another case, namely, Kays Construction Co. Ltd. reported in 1958 II L.L.J. page 660. That question was not decided in this reported case as well, and it was found on fact that the concern taken over was the same business under a changed name.

The matter was then argued with particular reference to section 25FFF of the Industrial Disputes Act in the light of the decision reported in 1962 L.L.J. II page 621 of the Hon'ble Supreme Court. It is first of all argued that since the ownership is transferred, every workman who had been in continuous service for not less than one year in the previous undertaking, shall be entitled to notice and compensation in accordance with the provisions of section 25F, as if the workman had been retrenched under the provisions of section 25FF. In view of the provisions of the above section, the workman becomes entitled to notice and compensation in the manner provided in section 25FF and as such the service of the workman stands terminated on such transfer. There is a proviso to that section which runs thus:

> Provided that nothing in this section shall apply to a workman in any case where there has been a change of employers by reason of the transfer, if—
>
> (a) the service of the workman has not been interrupted by such transfer;
>
> (b) the terms and conditions of service applicable to the workman after such transfer are not in any way less favourable to the workman than those applicable to him immediately before the transfer; and
>
> (c) the new employer is, under the terms of such transfer or otherwise, legally liable to pay to the workman, in the event of his retrenchment, compensation on the basis that his service has been continuous and has not been interrupted by the transfer.

The case reported in 1962 II L.L.J. page 621 does not throw much light upon our case. It was a case of claim for re-employment. The workmen received compensation under section 25FF and wanted re-employment under section 25H of the Industrial Disputes Act. The Hon'ble Supreme Court held that if the transferee was by Statute required to pay retrenchment compensation to his workmen, it would be anomalous to suggest that the workmen who received compensation, were entitled to claim immediate re-employment in the concern at the hands of the transferee. In the reported case, the workmen received compensation in terms of section 25FF, and after they were retrenched in that manner, they claimed re-employment under section 25H as retrenched workers. The workmen whose service was terminated under section 25FF were entitled to receive compensation, as if they had been retrenched, but they were not to be called "retrenched workers" within the meaning of section 25H. That is the burden of decision of the Hon'ble Supreme Court. To the instant case, the reported case has no application at all. In the present case, the services of the workmen were never terminated, and they did not claim or receive any compensation under section 25FF. The workmen in the instant case come within the proviso of section 25FF, as their services had not been interrupted by the transferee. The terms and conditions of their service after such transfer were not in any way less favourable to them than the terms and conditions applicable to them immediately before the transfer. From this, the continuity of service of the workmen may be inferred. It may be said that the new employer is legally liable to pay to the workmen, in the event of their retrenchment, compensation on the basis that their service has been continuous and has not been interrupted by the transfer of ownership of the business. The continuity of service and service conditions must be inferred from the proved facts and circumstances. The business was a running concern and the workmen were employed in it all through. There was no interruption in the working of the Mill when Gajaraj Pannalal took over it, and the services of the old employees continued as before under Gajaraj Pannalal without any new service condition being introduced or imposed, or break or change in the service or the service condition of the workmen. The case of the workmen clearly falls under the purview of the proviso to section 25FF of the Act. I have already discussed the facts leading to the above conclusion on the evidence recorded. Bonus used to be paid to the workmen as a condition of service, and the said condition of service was continued by the Official Liquidator and was not even altered by the new concern. It is true that the new concern did not pay any Puja bonus as a condition of service, but that does not matter. Under the old conditions of service which are available against the new concern as well, the claim of bonus can be maintained as a condition of service by the workmen. I accordingly find that the workmen are entitled to one month's basic pay as Puja bonus as a condition of service.

This is my award, and the Company is directed to implement it within one month of its publication in the "Calcutta Gazette".

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
9-6-64.

By order of the Governor.
S. C. MUKHERJEE, Asst. Secy.

2248-I.R./IR/9L-53(A)/61.—17th June 1964.—... under the Government of West Bengal, ... Department, Order No. 6450-I.R./IR/9L-16/... dated the 8th December 1960, read with its ...endum No. 6707-I.R./IR/9L-53(A)/61, dated ... December 1962, the industrial dispute between ... Batabari Tea Company Ltd., 105 Mehar Ali ... Calcutta-17, and their workmen employed in ...atabari Tea Estate, P. O. Chalsa, Jalpaiguri, ...represented by the West Bengal Cha Sramik ...Jalpaiguri, regarding the issue mentioned in ...order being a matter specified in the second ...of the Industrial Disputes Act, 1947 (XIV ... was referred for adjudication to the Sixth ...Tribunal;

...whereas the said Sixth Industrial Tribunal ...mitted to the State Government its award on ...dustrial dispute,

...therefore, in pursuance of the provisions of ...17 of the Industrial Disputes Act, 1947 (XIV ...7), the Governor is pleased hereby to publish ...award as shown in the annexure hereto.

ANNEXURE

...e matter of an industrial dispute between Messrs. Batabari Tea Company Ltd., 105 Maharali Road, Calcutta-17, and their workmen employed in the Batabari Tea Estate, P. O. Chalsa, Jalpaiguri, and represented by the West Bengal Cha Sramik Union, Jalpaiguri. (Case No. VIII-646/60.)

...ORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

...ri P. M. LAHIRI, Judge.

Appearances:

...e Company: Shri Amalendu Dutta, Advocate.

...e Union: Shri Modon Mohon Saha, Advocate and Shri Ghanashyam Misra, representative of the Union.

...e Government of West Bengal, Labour Depart... by Order No. 6450-I.R./IR/9L-16/59, dated 8th ...mber 1960, referred under section 10 of the ...trial Disputes Act, 1947 (XIV of 1947), with ...equent Corrigendum No. 6707-I.R./IR/9L-53(A)/... dated 4th December 1962, the abovementioned ...te to this Tribunal for adjudication.

...is dispute was previously referred to the First ...ur Court by Order No. 2517-I.R./IR/9L-16/59, ... 4th June 1959, for adjudication which has ...replaced by the Sixth Industrial Tribunal cons...d under Notification 3115-I.R./IR/3A-6/59, ... 21st June 1960, and has in consequence been ...shed by Notification No. 3508-I.R./IR/3A-9/59, ... 11th July 1960.

The Schedule

...ether the dismissal of Sarbashree Baldeo Naik, ...aram Routia and Dobraj Uroan was justified? ...hat relief, if any, are they entitled?

AWARD

Both parties filed a joint petition of compromise on 27th May 1964 stating that the disputes outstanding between the parties had been amicably settled out of Court. The parties also prayed for an award. It appears that the Company agreed to reinstate the three workmen involved in this case with a lump sum compensation of Rs. 1,000 and the period of their unemployment from the date of dismissal till the date of their reinstatement, i.e., up to 7th June 1964 will be treated as leave without pay in each case. The terms of the compromise appear to be fair and reasonable.

I therefore pass an award in terms of the petition of compromise which do form part of the award as Annexure "A".

Dictated and corrected by me

P. M. LAHIRI,
Judge.

P. M. LAHIRI,
Judge, Sixth Industrial Tribunal.
29-5-64.

ANNEXURE "A"

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Case No. VIII-646/60

In the matter of Government of West Bengal, Labour Department, Order No. 6450-I.R./IR/9L-16/59, dated the 8th December 1960.

Read with

Order No. 6707-I.R./IR/8L-53(A)/61, dated 4th December 1962

And

In the matter of an Industrial Dispute

Between

Messrs. Batabari Tea Company Ltd., 105 Meher Ali Road, Calcutta-17

And

Their workmen, represented by West Bengal Cha Sramik Union.

The humble joint petition of the parties in the matter most respectfully sheweth:

1. That the above case has been compromised amicably between the parties on the following terms:

(a) That the Company hereby agrees to reinstate three workmen Sarbasri (1) Baldeo Naik, (2) Ganga Routia and (3) Dobraj Oraon on and from 8th June 1964 with continuity of service.

(b) That the Company agrees to pay a lump sum compensation of Rs. 1000 (one thousand only) in all to three workmen referred to for the period of their forced unemployment, i.e., from 25th July 1958 to 7th June 1964 in case of Baldeo Naik and Gangaram Routia and from 25th August 1958 to 7th June 1964 in case of Dobraj Naik and the entire period of unemployment will be treated as leave without pay in each case.

(c) Out of this Rs. 1000 (one thousand) the sum of Rs. 200 (two hundred) is being paid today and the balance of Rs. 800 will be paid to Shri Ghanasyam Misra, Joint Secretary of West Bengal Cha Sramik Union for disbursement of aforesaid worker and the receipt granted by said Ghanasyam Misra will be treated as receipt issued by the workers, on or before 15th June 1964.

(d) That the Company agrees to pay their arrear wage and other dues, viz., bonus, leave, if any, to the aforesaid worker within three months from the date of this agreement.

(e) That the workers and the Union will have no further claim against the Company out of this order of reference.

(f) This finally settles the dispute between the parties.

Under the circumstances, it is prayed that Your Honour would graciously be pleased to pass an award in the aforesaid terms and pass such other or further order as Your Honour may deem fit and proper.

And for this act of kindness the petitioners shall ever pray.

For the employer:

Amalendu Dutta, Advocate
for the Company.
27-5-64.

For the Union.
Ghanashyam Misra.
27-5-64.

Madan Saha, Advocate
for the Union.

Judge, Sixth Industrial Tribunal.
29-5-64.
P. M. LAHIRI.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 2216-IR/IR/10L-157(A)/62.—17th June 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4178-I.R./IR/10L-157(A)/62, dated the 14th September 1962, the industrial dispute between Messrs. S. P. Manufacturing Co., 100/1 Cossipore Road, Calcutta-2, and their workmen represented by Wood Products Mazdoor Union, 22/1 Kalicharan Ghosh Road, Calcutta-50, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisi section 17 of the Industrial Disputes Act, 194 of 1947), the Governor is pleased hereby to p the said award as shown in the annexure her

ANNEXURE

In the matter of an industrial dispute b Messrs. S. P. Manufacturing Co., 100/1 pore Road, Calcutta-2, and their workm presented by Wood Products Mazdoor 22/1 Kalicharan Ghosh Road, Calcutta-50. No. VIII-152/62.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tri

For the Company: Shri K. K. Maitra, Vice-Pres Assam, West Bengal, Orissa and Employers' Association, West Bengal.

For the Union: Shri Matish Roy, Secretary.

AWARD

The above dispute over the issue given in order of reference and reproduced below referred for adjudication to this Tribunal b Government of West Bengal, Labour Depart Order No. 4178-I.R./IR/10L-157(A)/62, date 14th September 1962.

Issue

Whether the termination of services of following workmen was justified? To what if any, are they entitled?

(1) Rankanath Maharana.
(2) Bairagi Sain.
(3) Wakil Singh.
(4) Sri Gopal Mali.
(5) Ramnath Singh.
(6) Shew Mongal.
(7) Matilal Majhi.
(8) Harisankar Singh.
(9) Adhikari Bahara.
(10) Kartick Pashi.
(11) Shyamsundar Rawal.
(12) Sridhar Bishai.
(13) Khelari Pashi.
(14) Godabari Paul.
(15) Krishna Ch. Paul.
(16) Nakul Maharana.
(17) Mrittunjoy Paul.

The issue relates to the termination of servic 17 workmen named therein. Regarding the n of the termination of services of these workme appears from the written statements filed b Union that the services of all these workmen not terminated on the same ground and at the s time, but the termination of services of diff workmen was effected on different grounds an different times. The specific cases of the pa regarding the termination of services of diff workmen named in the issue will be stated and cussed when I will take up the merits of the is

Before going into the merits of the issue, I am to dispose of a preliminary legal objection raised on behalf of the Company. The legal objection is that this concerned Union being a stranger Union and not a Union exclusively of the workmen of this Company is not legally competent to raise this industrial dispute on behalf of the concerned workmen and consequently this dispute raised by some workmen through this Union is not an industrial dispute and as such it is not referable for adjudication and this Tribunal cannot also adjudicate upon it. It has also been faintly alleged that the concerned Union is not also a Union of workmen of the general industry carried on by this Company and other companies.

It has transpired in evidence that quite a substantial number of workmen of this Company are members of the concerned Union, Wood Products Mazdoor Union. P.W. 1 Shri Nakul Maharana has testified that 70 or 80 per cent. of about 200/250 workmen employed by this Company are members of this Union and there is no other Union of the workmen of this Company except this Union. In cross-examination he has made the point clear by saying that out of the entire body of workmen, more than 150 are members of this Union. P.W. 3 Shri Prakash Rawal, a present workman of this Company, and who is not one of the concerned workmen, has also stated that about 100 to 75 workmen of this Company are members of this Union and there is no other Union in this workshop. He has also proved the membership applications made by some workmen of this Company to this Union (vide Ext. 25 series). This witness is the Secretary of this Union. The concerned workmen were all workmen of the bobbin manufacturing section of this Company. It is an undisputed position that this Company produces wooden bobbins. There are indications in the evidence itself that wood is used for work in the bobbin section. It is in the evidence of the Company's Manager, Shri Ojha (O.P.W. 3), that the concerned workman No. 5 Ram Nath Singh was employed for the work of removing mango logs and stacking the planks. This clearly indicates that wood is used for production of finished goods by this Company in the bobbin section. It may thus quite properly be said that this Company is also engaged in manufacturing wood products. So, the general union of the workmen engaged in the industry of manufacturing wood products is quite competent to legally represent the workmen of this Company, which is also engaged in similar industry. But this legal competence will arise only if it is proved that quite a large and substantial number of workmen of this Company are members of this Union. This fact has been clearly proved by the evidence already referred to above. I may state here that there is no counter-evidence on this point on the side of the Company. In fact, none of the Company's witnesses has made any statement denying the evidence of some witnesses on the Union's side, referred to above, that quite a large and substantial number of workmen of this Company, to the tune of 70/80 per cent. of the total number of workmen, are members of this Union and asserting that no workmen of this Company, nor any appreciable number of workmen of this Company, are members of this Union. In view of this nature of evidence on this point, I hold that it has been satisfactorily proved that the concerned Union is a Union of the general industry carried on by this Company and quite a large and substantial number of workmen of this Company, about 70/80 per cent. are members of this Union. In view of this factual position, it must be held that this concerned Union, though not a Union exclusively of the workmen of this Company, is still legally competent to raise an industrial dispute on behalf of the workmen of this Company by reflecting a concerted demand of quite a large and substantial number of workmen of this Company who are members of this Union. Accordingly, I reject the preliminary legal objection raised on behalf of the Company and hold that this Union is legally competent to raise the present industrial dispute and as such the dispute is capable of legal adjudication under the Industrial Disputes Act on reference to this Tribunal.

I will now go into the merits of the issue.

Before taking up the case of each particular workman, I should briefly state the general case of the Union regarding all these workmen. It is that all these workmen were victimised by illegal and unjustified termination of services on some pretext or other because the Company got annoyed with them for their joining the present Union some time in 1961, when the Union was formed. It is further alleged by the Union that in pursuance of this vindictive attitude of the Company, it discharged eight workmen, some of whom are among the concerned workmen of this case, some time before December 1960, and the Union raised a dispute regarding the discharge of these workmen, which was taken up for conciliation by a Labour Officer and it was agreed at the conciliation on 21st December 1960 that all these workmen would be allowed to resume duty on and from the next date, on their reporting for duty. But this agreement was not respected by the Company and the workers who reported for duty on 22nd December 1960 were not taken in on that date, but finally they were allowed to resume their work. The Company's case regarding this plea of the Union is that the Company did not adopt any vindictive attitude against the workmen because of their joining the Union and the eight workmen, referred to above, were not discharged by the Company, but they themselves deserted service and fled away after taking some advances from the Company to meet their urgent needs when there was flood in their home district in Orissa and these advances were not re-paid. The conciliation proceeding is admitted and it is also admitted that it was agreed that all these eight workmen would be allowed to resume their duties on 22nd December 1960, but it is alleged that they did not report for duty on that date. However, ultimately they all reported for duty and were taken in and the matter thus ended. The aforesaid cases of the Union and the Company do not directly bear upon the merits of the issue except by way of background facts and the Union's case is that the discharge of the eight workmen, referred to above, clearly shows animus and mala fides of the Company against the workmen for joining the Union and that spirit of the Company also governed the action taken against the concerned workmen of the present case. I have considered the evidence adduced by the parties on this background position and I am of the

view that there is no sufficient ground for holding that the Company became hostile and vindictive against the workmen simply because they joined the Union and the discharge of the eight workmen, referred to above, was nothing but their victimisation for joining the Union. The fact of taking advances from the Company by the workmen whose home district, Cuttack in Orissa, was affected by floods, is admitted. This clearly appears from the cross-examination of P.W. 1 Nakul Maharana. He says "I took some advance from the Company when there was flood in our home district in 1960. * * * The Company gave advance to all workers on account of the flood. All workers whose home district was Cuttack took advances from the Company, the amount being the same as in my case." He has, of course, denied the Company's suggestion that these workmen left the Company's service after taking the advances and without repaying the amounts. O.P.W. 3 Shri Ojha, the Manager of the factory, has stated in his evidence the whole of the Company's case regarding this matter. Apart from this oral evidence, the Company has produced the loan application of Mrittunjoy Paul, the concerned workman [Ext. Z(1)]. P.W. 9 Kesto Chandra Paul, one of the concerned workmen, has also admitted that he took some loan from the Company in 1960, on account of flood in his home district. He has, however, denied that he ran away with the money and did not come back to work. It may, therefore, be taken to be an admitted position that the eight workmen who were discharged previously had taken loans from the Company when there was flood in their home district. It cannot be believed that after granting loans to these workmen, the Company discharged them from service, as alleged by the Union. The very fact of granting loans to these workmen clearly betrays a sympathetic attitude on the part of the Company towards its workmen affected by the flood. Why should then the Company suddenly discharge them? Such discharge was likely to prejudice the Company's interest in that there would be little chance of recovering the loans advanced. After considering the entire evidence on this point in the light of surrounding circumstances and probabilities, I accept the Company's case that these workmen did not report for duty of their own accord after going away with the loan moneys. It is to be noted in this connection that in the conciliation proceedings, the Company did not raise any objection against their reinstatement but fairly agreed to their reinstatement and their ultimate reinstatement is an admitted fact, though there is dispute as to whether they really reported for duty on 22nd December 1960. I, therefore, reject the Union's plea that the Company became hostile and vindictive towards all these workmen simply because they joined this Union some time in 1961. The background facts alleged by the Union and relied on by it to show that the Company became hostile and vindictive towards the workmen do not certainly point conclusively to that conclusion when viewed in its proper perspective and the conduct of the Company as indicated above.

Now I will take up the case of each workmen or each batch of workmen where there is a common case in respect of a batch.

I. Shri Wakil Singh (No. 3) and Shri Gopal Mali (No. 4).

At the opening of the case, it was clearly submitted on behalf of the Union that it did not press the cases of workers Nos. 3 and 4 Wakil Singh and Shri Gopal Mali. As the dispute in respect of these workmen is given up by the Union, their cases are to be disposed of by a "no dispute" award on the basis that the dispute in respect of them has ceased to exist. Accordingly, I at once make a "no dispute" award in respect of these two workmen, No. 3 Wakil Singh and No. 4 Shri Gopal Mali.

II. Harisankar Singh (No. 8), Adhikari Behara (No. 9), Kartick Pashi (No. 10), Shyamsundar Rawal (No. 11), Sridhar Bishai (No. 123, Khelari Pashi (No. 13), Godabari Paul (No. 14), Krishna Ch. Paul (No. 15) and Nakul Maharana (No. 16).

The admissions of the parties in regard to the relevant case in respect of these workers lead us to the following position. All these nine workers were charge-sheeted on 15th July 1961. The charge against each of them was that he along with the other aforesaid workmen and some others surrounded Shri Kapildeo Singh and assaulted him near the main gate of the factory on 14th July 1961 at about 5-30 a.m. I here reproduce below one of the charge-sheets:

> "We have to inform you that on 14th July 1961 at about 5-30 a.m. you along with Shri Godabari Pal, Shri Adhikari Behera, Shri Khelari Pashi and Shri Hari Shanker Singh and others surrounded Shri Kapil Deo Singh and assaulted him near the main gate of the factory.
>
> You are to send your explanation within forty-eight hours."

The Company has exhibited all the charge-sheets and these are Exts. A to I. The Union has exhibited eight of the charge-sheets. These are Exts. 7, 8, 20, 22, 24, 30, 33 and 38. Some of the nine charge-sheeted workmen submitted replies to the charge-sheets, but not all. Thereafter, notices of a domestic enquiry proposed to be held regarding these charge-sheets were issued to all workmen and it was notified that the enquiry would be held at 9 a.m. on 24th July 1961 in the Works Office. The Company has exhibited all the nine notices and these are Exts. K, L, M, N, O, P, Q, R and S. The Union has exhibited eight of the notices and these are Exts. 4, 5, 19, 23, 28, 32, 35 and 37. Among the nine charge-sheeted workmen, only No. 11 Shyamsundar Rawal did not appear at the enquiry. Here, the general admissions of the parties regarding the charge-sheets, replies, notices of enquiry and the enquiry itself end There is a dispute between the parties as to which of the workmen actually submitted replies to the charge-sheets, though it is the general admission that all of them did not submit replies. According to the Company, only two workmen, No. 14 Godabari Paul and No. 16 Nakul Maharana, submitted the joint reply, Ext. J, and no other charge-sheeted workman submitted any reply. The Union's case, on the other hand, is that No. 9 Adhikari Behara, No. 10 Kartick Pashi and No. 11 Shyamsundar Rawal also submitted a joint reply. The Company has denied having received any such joint reply. Exhibit 18 is said to be a copy of the joint reply of these three workmen. There is no receipt of the Company in respect of

s letter. It is significant to note in this connection at Ext. 6 is a copy of the admitted joint reply of dabari Paul and Nakul Maharana to their charge-eets and it is accompanied by a receipt, dated th July 1961, given by the Company. This letter is also dated 18th July 1961. We do not find any ch receipt in respect of the alleged joint reply of yamsundar Rawal, Kartick Pashi and Adhikari hara, dated 20th July 1961 (Ext. 18), which is nied by the Company. I do not see any reason y the Company should deny receipt of this joint ply if it was really given. The reply would not ect the interest of the Company in any manner cause it is an admitted position that a domestic quiry was held in respect of all the charge-sheeted rkmen after service of notice on them. Exhibit T/ hibit 27 is a letter from workman No. 13 helari Pashi stating that he would produce Hari-nkar Singh as his witness at the enquiry. Exhibit U a letter from No. 14 Godabari Paul, No. 8 Hari nkar Singh, No. 15 Krishna Ch. Paul and No. 16 akul Maharana stating that they would attend the quiry with three witnesses Uccha Barik, Mrittunjoy ul and Bhikhari Sura. Both these letters, Exts. T d U, are admitted. The Company's case is that other defence witness was cited by any other harge sheeted workmen. The Union's case, how-er, is that No. 9 Adhikari Behara, No. 10 Kartick si and No. 11 Shyamsundar Rawal wrote a letter the Company stating that they would examine me defence witnesses. Exhibit 17 is said to be a py of that letter. The Company has denied this tter and its case is that no such letter was received. he Union has not produced any receipt granted by e Company for such a letter. The letter purports be dated 21st July 1961. The Union represen-tive has stated that Ext. 56 is the certificate of sting relating to this letter. It is a certificate of sting, dated 22nd July 1961, and apparently it lates to a letter written by Adhikari Behara, artick Pasi and Shyamsundar Rawal. There is no ason to disbelieve this certificate of posting and it ay be presumed from the certificate of posting at it relates to the letter Ext. 17 and this letter uly reached the Company. So, in this respect, accept the Union's case. The position, therefore, that it is proved that after receipt of the notices enquiry, three letters were sent by three batches workmen out of the charge-sheeted workmen ted as defence witnesses. It can be safely held om the above facts and circumstances that after he charge-sheets and after replies by some of the harge-sheeted workmen to the charge-sheets, the ompany duly issued notices of domestic enquiry to hese workmen intimating that the domestic enquiry ould be held on 24th July 1961 at 9 a.m. in the Works Office and some of the workmen cited some efence witnesses for the enquiry. It is not disputed hat all the charge-sheeted workmen except Shyam-undar Rawal appeared before the E.O. Shri Ojha. he Company's case is that Shri Ojha duly held the nquiry in presence of the charge-sheeted workmen ho appeared and the Company's witnesses were xamined in their presence and they were allowed very opportunity to cross-examine the witnesses but hey declined to cross-examine and all the defence witnesses produced by the charge-sheeted workmen were examined. It is further the Company's case hat the statements of the charge-sheeted workmen present were also taken and they were asked to sign the recorded statements, but they declined. This whole case has been testified to by Shri Ojha, the Manager of the factory and the E.O. It is fully borne out by the recorded enquiry proceedings, Ext. W and the enquiry report, Ext. V. I find from the recorded enquiry proceedings that the Company's witnesses were examined first and thereafter the charge-sheeted workmen who were present were examined and the only defence witness cited by Khelari Pasi in his letter Ext. T/Ext. 27 Hari Sankar Singh (No. 13) and two of the three defence witnesses cited by No. 14 Godabari Paul, No. 8 Hari Sankar Singh, No. 15 Krishna Chandra Paul and No. 16 Nakul Maharana were examined and they were Uccha Barik and Bhikhari Sura, and the other witness named in this letter, Mrittunjoy Paul, was not examined. I also find that the witnesses named in the letter, Ext. 17 by No. 9 Adhikari Behara, No. 10 Kartick Pasi and No. 11 Shyamsundar Rawal were not examined. The Company's case in this respect is that the defence witnesses examined were only produced and no other defence witness was produced by the concerned workmen. Here, I should state the Union's case in respect of the enquiry. It is that no enquiry was really held at all, as the recorded enquiry proceedings, Ext. W, purport to show, but all that happened was that when the charge-sheeted workmen appeared before the E.O., he produced certain papers containing some English writings and asked them to sign the papers and when the workmen naturally refused to sign them, he asked them to go away. It is suggested that the recorded enquiry proceedings have been fabricated for the purpose of this case. Five out of these nine charge-sheeted workmen have given evidence in this case and they are P.W. 1 Nakul Maharana, P.W. 2 Adhikari Behara, P.W. 5 Khelari Pasi, P.W. 6 Kartick and P.W. 9 Kesto Ch. Paul. They have supported the case regarding the enquiry put forward by the Union. Besides them, P.W. 3 Provakar Rawal has given evidence stating that he was taken to the enquiry as a defence witness on behalf of Adhikari and others, but his evidence was not taken. P.W. 10 Bhikhari Sura has testified that he was produced for giving evidence as a defence witness at the enquiry by Godabari Paul, but the E.O. did not record his evidence. His further evidence is that the E.O. produced a paper and asked him to sign it and when he refused to do so, he was asked to go away. This is the whole evidence on the Union's side regarding the enquiry. I have carefully considered the entire evidence bearing on the holding of the enquiry produced by both sides. I have also given due consideration to the previous conduct of the parties and the surrounding circumstances and probabilities of the case. After doing all this, I am of the view that the Company's evidence should be accepted in preference to that of the Union. I am unable to believe that after having prepared for the enquiry with the utmost care by issuing notices to the workmen, the E.O. simply dismissed the workmen who appeared at the enquiry without holding any enquiry when they refused to sign some written papers produced before them. The whole story seems to be extremely unnatural and improbable. It is significant to note that there was no letter of protest making this allegation against the enquiry by the workmen or the Union, though it appears that the Union and the workmen were in the habit of frequently writing letters to the Company. The

workmen are backed by a strong Union and it cannot be believed that had such a gross irregularity occurred in the matter of holding the enquiry, the workmen concerned would not have at once reported it to the Union and the Union would not have at once protested to the Company by a letter. In support of the position that the Company's witnesses were not examined in presence of the concerned workmen, the Union representative has drawn my attention to the statements made by the Company's witnesses, O.P.W. 1 Shri Purna Chandra Nayek and O.P.W. 2 Shri H. C. Pradhan to the effect that when they gave evidence at the enquiry two other persons, Kedar Babu and Kshitish Babu, were present. It is contended that these statements clearly indicate that the workmen were not present when the Company's witnesses were examined. I am unable to accept this position. These two persons were generally asked who else were present when they gave evidence and naturally they thought that they were being asked about outsiders and not parties and so they named two outsider witnesses, Kshitish Babu and Kedar Babu. They have nowhere stated that these two were the only persons present and none else was present. Upon such vague and loose statement, I am unable to discard the clear testimony of the E.O. P.W. 3 Shri Ojha and the enquiry proceedings and report, Exts. W and V. It appears from the enquiry proceedings that these two persons signed the recorded statements of every person examined at the enquiry under appropriate endorsements. Though it is not clearly recorded in the enquiry proceedings that the concerned workmen were asked to cross-examine each Company's witness after he was examined on behalf of the Company, this fact is testified to by the E.O. and is clearly recorded in the enquiry report which, according to his evidence, was prepared on that very day just after the enquiry. The enquiry report is dated 24th July 1961. As far as the defence witnesses are concerned, the enquiry report shows and it is also the evidence on behalf of the Company, that the witness cited by No. 13 Khelari Pashi in his letter, Ext. T/Ext. 27, Hari Sankar Singh was produced and examined and out of the three witnesses cited by Godabari (No. 14), Harisankar Singh (No. 8), Krishna Chandra Paul (No. 15), Nakul Maharana (No. 16), only two Uchhak Bari and Bhikari Sura were produced and examined, but the other witness, Mrittunjoy Paul, was not examined. Regarding the witnesses cited by No. 9 Adhikari Behara, No. 10 Kartick Pashi No. 11 Shyamsundar Rawal, in the letter Ext. 17, which, I have already held, was sent under the certificate of posting Ext. 56, the Company's case is that this letter was not received and no such witness was produced. I am satisfied from the evidence produced before me that though this letter was written and two of the concerned workmen, Kartick Pashi and Adhikari Behara, attended the enquiry, none of the witnesses named therein was produced for examination. Provakar Rawal, one of the witnesses cited in this letter, has given evidence and stated that he was taken to the enquiry as a defence witness, but his evidence was not taken. He is also a workman under this Company and has a vital interest in this case being the Secretary of the concerned Union. As against his evidence, I prefer to believe the evidence on the Company's side consisting of the testimony of O.P.W. 3 Shri Ojha, the E.O., and the enquiry proceedings and the report and I hold upon this evidence that no witness named in Ext. 17 was produced. When it is seen that the E.O. actually examined some defence witnesses, there could be no reason why he should have refused to record the evidence of some other defence witnesses if they were really produced. I hold, therefore, that all the defence witnesses produced by the concerned workmen were examined and it is not true that some defence witnesses were produced but not examined. On the above findings, I reject all the three main points of attack against the domestic enquiry raised on behalf of the Union and these are (1) that the defence witnesses were not examined, (2) evidence of witnesses on the Company's side was not recorded in the workers' presence and (3) there was no enquiry at all but the charge-sheeted workmen present were only asked to sign papers containing some English writings but they refused and then they were asked to go away. On the other hand I hold that there was quite a fair and proper enquiry in a bona fide manner and according to the principles of natural justice after due notices to the workmen and after giving them every opportunity to defend themselves against the charges by cross-examining the Company's witnesses who were examined in their presence and by producing witnesses on their own side.

There is another point of objection raised against the enquiry report and it is that the E.O. Shri Ojha was not an impartial man. I am unable to accept this objection also. It is quite natural that domestic enquiry should be held by an important officer of the Company and Shri Ojha was certainly such an officer. No doubt he signed the charge-sheets also. But according to the evidence on the record, he had no personal knowledge about the occurrence which constituted the subject-matter of the charge and simply issued the charge-sheets for and on behalf of the Company. So, it is not a case where he issued charge-sheets upon his own knowledge of the occurrence and then held the enquiry himself. In such a case he would not certainly have been an impartial person to hold the enquiry. He simply formally signed the charge-sheets. It was not even suggested to him in cross-examination that he had personal knowledge of the occurrence which constituted the subject-matter of the charge-sheet.

I have carefully considered the enquiry report. It is quite a comprehensive report giving not only the material details of the enquiry but also giving good and cogent reasons in support of the findings that all these workmen were guilty of the charge. He has also discussed the evidence in some detail. His finding against the workman is quite fair and reasonable according to the evidence produced before him and it cannot be said to be perverse or baseless.

The result of all the aforesaid decisions on the point of the domestic enquiry is that it is found that all these workmen were charge-sheeted for allegedly assaulting Kapildeo Singh, a Supervisor of the Company, on the morning of 14th July 1961 at about 5-30 a.m. at the factory gate and the charge-sheets were duly served upon the workmen, some of whom but not all, replied to the charge-sheets, and then after notices of the proposed domestic enquiry were given to and served upon all the charge-sheeted workmen and some of them wrote letters citing some

nce witnesses and thereafter the enquiry was at the appointed day and time by Shri Ojha the proceedings of the enquiry were quite fair in consonance with the principles of natural ice and the Company acted throughout bona fide olding the domestic enquiry and in this matter, e was no motive of victimisation or unfair ur practice and the E.O. acted reasonably and rding to a plausible view of the weight of ence in finding the workmen guilty of the ge and his finding was not baseless or perverse. r these findings regarding the enquiry itself, it ot open to this Tribunal to go behind the lings of the E.O. and give relief to the concerned kmen on the basis that they were not guilty. The rge itself was a serious one in that it related to assault upon an officer of the Company by these kmen jointly. The offence was certainly a serious conduct which merited the punishment of missal.

The Company has not produced any independent dence to prove the occurrence underlying the rge against these workmen. Some evidence has, wever, been produced on behalf of the workmen prove that the occurrence was not as alleged in charge-sheets, but it was just the contrary and real occurrence was that Kapildeo Singh had aulted Khelari Pashi, one of the charge-sheeted rkmen, on that day and at that time. This dence has been given by Khelari Pashi himself l some other witnesses examined on behalf of the rkmen have tried to disprove the occurrence, as ged by the Company in the charge-sheet. It is permissible for this Tribunal to go into an dependent investigation of the occurrence itself l come to a contrary finding or to sit in judgment r the findings of the E.O. as a court of appeal l set aside his findings in view of the decision ut the nature of the enquiry and the findings of E.O., already recorded above. I should here only er to one very significant position. It is that mittedly there was some occurrence on the rning of 14th July 1963 at the factory gate. No ubt the factory was closed on that date on count of Ratha Jatra, but still there was an currence involving Kapildeo Singh and Khelari shi according to the admission of Khelari Pashi d the Union. There are, however, contrary rsions of the occurrence. It appears that shortly er this occurrence, Khelari Pashi filed a criminal se against Kapildeo Singh and Janakdeo Singh, mplaining that they had assaulted him and his tition of complaint was sent to the local police for quiry and after considering the police report, the mplaint was dismissed under section 203, Cr. P.C. ide Ext. G(1)]. So, the positive fact remains that er the occurrence, Khelari Pashi rushed to minal court with a complaint against Kapildeo gh and another, but the complaint failed. This a position which goes against the Union's case d in favour of the Company's case. As already dicated above, this Tribunal is not competent to into the merits of the charge against these work-en and give them relief on the ground that the arge was false and baseless. It must accept the quiry report and hold that the workmen were asonably found guilty of the charge after a fair and oper enquiry according to the principles of natural stice. It is proved and not disputed that these workmen were dismissed as a result of the domestic enquiry. Exhibits X, Y, Z, A(1), B(1), C(1), D(1), E(1) and F(1) are copies of the dismissal letters whereby these workmen were dismissed. Exhibits 1, 2, 15, 16, 26, 31, 32 and 36 are eight of the dismissal letters produced by the Union. The letters clearly point out the fact of their dismissal on the result of the domestic enquiry. The charge upon which they were dismissed certainly involved serious misconduct meriting the punishment of dismissal.

On all the decisions and for the reasons recorded above, I hold that these nine workmen were properly dismissed on a charge of gross misconduct after a fair and proper domestic enquiry according to the principles of natural justice and without any mala fides and any element of victimisation or unfair labour practice and their dismissals were, therefore, justified. They are consequently not entitled to any relief. The case of these nine workmen is disposed of accordingly.

III. Mrittunjoy Paul (No. 17)

The admitted facts relating to the case of this workman are these: This workman was charge-sheeted on 13th July 1961 for the offence of being absent from his machine during working hours and misbehaving with the Supervisor, Shri H. C. Pradhan, on being warned about such misconduct. Exhibit 51 is the charge-sheet. I reproduce the contents of the charge-sheet below:

> "It is reported by Shri H. C. Pradhan, Assistant Supervisor, Bobbin Section, that on 13th July 1961, you were absent from your machine between 8-45 a.m. to 9-05 a.m. and when he warned you not to leave your machine, you misbehaved with him on the shop-floor.
>
> Such types of leaving machine and misbehaving with the Supervisor amount to gross misconduct. You are, therefore, required to show cause within forty-eight hours why disciplinary action should not be taken against you."

This charge-sheet was duly received by the workman and he submitted his reply to the charge-sheet on 15th July 1961. Exhibit 50 is his reply to the charge-sheet. The charge was denied. After this reply, the Company issued notice to this workman informing him that a domestic enquiry regarding his charge-sheet would be held on 18th July 1961 at the main office. Exhibit 49 is the copy of the notice. This notice was also issued on 15th July 1961. After receiving this notice, this workman wrote a letter to the Company stating that he would appear before the proposed enquiry with three defence witnesses named therein and these were (1) Nakul Maharana, (2) Magani Maharana and (3) Godabari Paul. Exhibit 48 is that letter. Up to this point, there is no dispute between the parties. But there is serious dispute regarding the holding of the enquiry. The Company's case is that the domestic enquiry was duly held on 18th July 1961 at the appointed time and the concerned workman was present with two of the three witnesses cited by him, viz. (1) Godabari Paul and (2) Nakul Maharana and the enquiry was held fairly and in consonance with the principles of natural justice and in the enquiry, the Company's witnesses were first examined and the concerned

workman was given every opportunity to cross-examine the witnesses on behalf of the Company but he declined to cross-examine all the witnesses and thereafter the statement of the concerned workman was recorded and he was subjected to cross-examination and after him, two defence witnesses produced by him were examined and they were also cross-examined. It is the Company's definite case that the other witness named in the workman's letter, Exhibit 48, Maguni Maharana, was not produced and examined by the workman himself. The case put forward on behalf of the Union and the concerned workman is that no enquiry was held, as alleged by the Company, though the workman appeared with all his witnesses and all that happened was that when he appeared before the E.O. Shri Ojha, the Manager, the Manager only asked him to put his signature in a paper containing some writings without holding any enquiry, but as he refused to sign the paper, because no enquiry was held, he was asked to go away. It is definitely stated that no defence witness produced by him was examined. The Company's case regarding the holding of the enquiry is supported by the evidence of O.P.W. 2 Shri H. C. Prodhan, the Supervisor of the Bobbin Section, on whose complaint the charge-sheet was issued against Mrittunjoy Paul, and who gave evidence at the enquiry, O.P.W. 3 Shri Ojha the Factory Manager who held the enquiry and Exhibit J(1) the recorded enquiry proceedings and Exhibit H(1) the enquiry report. As against this evidence on the Company's side, the evidence on the side of the Union and the concerned workman consists of the testimonies of P.W. 7 Mrittunjoy Paul, the concerned workman himself and P.W. 8 Shri Sibu Shou, who, according to the enquiry proceedings, was one of the witnesses examined on behalf of the Company. I have carefully considered the evidence on both sides and I am of the view that the Company's evidence should be accepted. P.W. 8 Sibu Shou was, according to the enquiry proceedings, Exhibit J(1), one of the witnesses examined for the Company. He has admited his signature below his recorded evidence at the enquiry [Exhibit J(2)], but he has sought to explain it away by saying that he made the signature on the statement of their Head Mistri, Purna, that this was required for increment of his pay and the application for increment was written by Shri Hari Charan Pradhan, the Supervisor. The implication of his statement is that he made this signature in the belief that he was signing an application for increment. This story has been categorically denied by O.P.W. 1 Shri Purna Chandra Nayek, the Head Mistri, and O.P.W. 2 Shri H. C. Pradhan, the Supervisor. The explanation seems to me to be extremely unnatural and improbable and I am satisfied from the entire evidence produced before me that the explanation is not correct and that he really made this signature below his recorded statement at the enquiry. I am also unable to believe the plea of Mrittunjoy Paul that there was no enquiry at all but when he appeared with his witnesses, he was simply asked to sign some papers and on his refusal to do so, he was asked to go away. I accept the recorded enquiry proceedings as correct and bona fide and reject the suggestion made on behalf of the Union and the concerned workman that these have all been fabricated. My attention has been drawn by the Union representative to a statement made by Mrittunjoy Paul in his examination-in-chief that when he refused to sign the paper produced by the E. O., the latter asked him to make an endorsement saying that he would not sign and at the instan his witness Maguni, he made such an endorse in a paper in his mother tongue, Oriya. It is tended on the basis of this statement that as the no paper in the enquiry proceedings showing suc endorsement by Mrittunjoy, it is to be inferred the Company has withheld that paper and fabri the proceedings of the enquiry, particularly the containing the alleged statement of Mrittunjoy without any such endorsement and signature above statement of Mrittunjoy Paul was challe in cross-examination on behalf of the Company he was shown the recorded enquiry proceedings after seeing these, he said that the papers had changed. There is no corroboration of this s ment of Mrittunjoy Paul. His witness Magun whose instance he is said to have made such end ment and signature, has not been produced to port him in this respect and there is no explan for this. No such statement is also to be foun paragraph 17 of the Union's written statement w covers the case of Mrittunjoy Paul. I have no tation to reject this belated statement of Mrittu Paul as absolutely unreliable and unaccept Accepting the evidence adduced on behalf of Company and rejecting the evidence of Mrittu Paul and Sibu Shou, I hold that the domestic enc concerning Shri Mrittunjoy Paul was held by Ojha in the manner as recorded in the enquiry ceedings, Ext. J(1), and this shows that there a fair and proper enquiry according to the princ of natural justice and the concerned workman every opportunity to defend himself at the enq by cross-examining the Company's witnesses and ducing witnesses on his side and though he three witnesses, he produced only two, Nakul M rana and Godabari Paul and did not produce Ma at all. There is no reason why if that witness been produced, the E. O. should have refuse examine him when it appears that he examined other two witnesses. In the enquiry proceed it is recorded that Mrittunjoy Paul was asked cross-examine other witnesses for the Company, he declined. There are no materials upon the re upon which it can be held that the Company actuated by any mala fide motive against this w man in the matter of charge-sheeting him and h ing the domestic enquiry or that the Company guilty of any spirit of victimisation or unfair lal practice against this workman in the matter of iss charge-sheet to him and holding enquiry. No b error is also to be found in the Company's ac against this workman and the enquiry held certainly not in violation of any principle of nat justice. I hold, therefore, that there was a fair proper enquiry according to the principles of nat justice regarding the charge-sheet to this workn Exhibit H(1) is the enquiry report. It is a full comprehensive report. It appears that the E. O sidered the evidence produced before him and on basis of the evidence, he came to the conclusion the workman was guilty of the charge. This findin the E. O. is quite reasonable according to evidence produced before him and it cannot by means be said to be perverse or baseless. The offe certainly constituted a serious misconduct becaus consisted of leaving a running machine in his ch and then misbehaving with his Supervisor w asked about such conduct within the factory. missal for such misconduct was certainly justif He was dismissed by the Company's letter, dated

1961 [Exhibit K(1)], on the basis of the afore-
domestic enquiry.

ccordingly, I hold that this workman, Shri
ttunjoy Paul, was charged with a serious mis-
luct and was dismissed after being found guilty
he charge in a fair and proper domestic enquiry,
h was held after due notice to him and fully in
rdance with the principles of natural justice and
Company acted quite bona fide in the matter.
dismissal of this workman was, therefore, justified
he is not entitled to any relief. The case is dis-
d of accordingly.

Rankanath Maharana (No. 1) and Bairagi Sain (No. 2)

he Union's case regarding these two workmen is
he same nature. This case is stated in para-
hs 20 and 21 of the Union's written statement.
alleged that on 13th July 1961 the Management
ed employment to these two workmen without
notice and the Manager, Shri Ojha, told them
they would not be allowed to resume their duties
s and until they gave up membership of the
erned Union. The Manager also wanted an
rtaking from them that they would give up the
n before allowing them to resume their duties.
were going to the factory every day since 13th
1961, but they were not allowed to resume their
s. On 18th July 1961 and 22nd July 1961 the
gement issued two letters to Bairagi Sain and
anath Maharana with some false and baseless
itions. Bairagi Sain and Rankanath Maharana
itted their replies on 20th July 1961 and 25th
1961 and denied all the allegations but still the
gement did not pay any heed to their replies
finally terminated their services on 28th July
by way of victimisation.

e Company's case regarding these two workmen
ntained in paragraph 12 of its written statement.
case is as follows: Both these persons surrepti-
y started remaining absent from their duties
13th July 1961 without any information. The
pany addressed letters, dated 18/19th July 1961
em and after drawing their attention to such
horised absence, asked them to join their duties
three days, but without any effect. On 22nd
1961 the Company addressed further letters to
and pointed out therein that if they did not
heir duties in time, they would be deemed to
left the service of the Company of their own
l. There was no response to these letters of
ompany. After all this, the Company, by its
dated 28th July 1961, confirmed that since
workmen did not act in terms of the Company's
us letters, their services had automatically
nated and directed them to collect their dues.
i Sain wrote a letter in reply to the Company's
dated 22nd July 1961, without giving any date
vithout joining his duties and in this letter he
altogether false allegations. These allegations
futed in the Company's letter, dated 28th July

according to the Company, both these work-
voluntarily left the Company's service by re-
g absent from their duties without any intima-
nd without any permission. It is a case of
voluntary relinquishment of the Company's
.

The Company's case has been substantially proved by the evidence of O.P.W. 3 Shri Ojha. None of these two workmen has come forward to pledge his oath in support of his case and in denial of the Company's case. I have considered the undisputed letters Exts. L(1), L1(a) and M(1), dated 19th July 1961, 18th July 1961 and 19th July 1961, respectively, in which these two workmen were informed that they had been absenting themselves from their duties without information since 13th July 1961, and they were directed to report for duty within three days from the receipt of these letters. According to the Company, there was no reply from Rankanath, but Bairagi Sain is said to have given a reply (Ext. 46) denying the charge and asking for permission to resume duty with full compensation for the period of forced unemployment. This letter is supported by a receipt. Exhibits 40 and 45, dated 22nd July 1961, are two further letters to Rankanath and Bairagi asking them to join their duties and informing them that in default they would be considered to have left the Company's service of their own accord. Exhibits N(1) and O(1) are the corresponding exhibits on the Company's side. Exhibit 44 is said to be a reply to this letter from Bairagi stating that he appeared at the factory gate on 20th July 1961 to resume his duties, but he was not allowed to work and was driven out. He again asked for being allowed to join his duties with compensation for forced unemployment. There is no receipt in support of this letter. After this, came the Company's letters, dated 28th July 1961 [Ext. 39/Ext. Q(1) to Rankanath and Ext. P(1) to Bairagi] stating that as they had not replied to the previous letters, they were considered to have left the Company's service of their own accord and accordingly their services were automatically dispensed with and they were asked to collect their dues from the Company on any working day. Exhibits 41 and 42 (both copies) purport to be copies of the replies sent by Rankanath Maharana to the Company's letter, dated 22nd July 1961. There is no receipt in support of this alleged reply. Even assuming that all the alleged replies of the workman, referred to above, were really sent, these would show nothing but some allegations of the workmen, but the allegations would not be proof of themselves when these are not admitted by the Company and the allegations must be proved. There is no proof in support of these allegations. None of the workmen has come forward to give evidence and no witness on the Union's side has given evidence in support of these allegations.

So, the sole question regarding these workmen is whether they were deliberately refused employment by the Company or they voluntarily relinquished the Company's service by continued unauthorised absence and not reporting for duty in spite of the Company's directions. After considering the letters along with the positive evidence of Shri Ojha that these workmen remained absent from 13th July 1961 and did not join their duties in spite of the Company's letters and also the fact that none of these two workmen who only can personally testify to the fact of his not having really deserted the Company's service by unauthorised absence and having reported for duty according to the Company's letters has appeared to pledge his oath, I accept the Company's case as proved without rebuttal and accordingly I hold that these two workmen unauthorisedly absented themselves continuously since 18th July 1961 and did not rejoin

their duties in spite of the Company's requests and by such conduct, they voluntarily relinquished the Company's service and so it was not a case of termination of their service by the Company but a case of voluntary relinquishment of the service by them. True, no charge-sheet was issued to these workmen. But, when it is found to be a case of voluntary relinquishment of service and not a case of termination of service by the Company, no charge-sheet was necessary and the fact of voluntary relinquishment of service would not be affected in the least by non-issue of any charge-sheet and non-holding of any enquiry. In any case the fact of voluntary relinquishment of service by continuous unauthorised absence and non-reporting for duty in spite of the Company's request having been independently established, they are not entitled to any relief simply on the ground that no charge-sheet was issued and no enquiry was held. When there was no domestic enquiry, the Tribunal can decide the case on merits. Accordingly, I find in the case of these workmen that their services were not terminated by the Company but they voluntarily relinquished the Company's service and as such they are not entitled to any relief. They would, however, be entitled to their due wages for the actual service period and this was actually offered to them. That offer must still be held to be open and they would be entitled to come forward and the Company would pay them their unpaid wages and other dues, if any, for the actual period of their service on their making demands for the same within 15 days from the publication of the award. I dispose of the case of these two workmen and award accordingly.

V. Ramnath Singh (No. 5)

The case regarding this workman is contained in paragraph 23 of the Union's written statement and the Company's reply is contained in paragraph 13 of its written statement. The Union's case is that the Management terminated the service of Ramnath Singh on 5th July 1961 without any notice or showing any reason, by way of victimisation for his membership of the concerned Union. The Company's case is that this workman, Ramnath Singh, was employed as a casual labourer on daily rate basis for removing big mango logs which were lying outside the factory shed and stacking the planks cut from them and the job for which he was engaged was completed after about four months' work and as he was specially engaged temporarily for this job only, his appointment was terminated by a letter, dated 4th July 1961, but his name was kept on the waiting list. It is further alleged that he did not seek re-employment and he collected all his dues from the Company. It is not a case of dismissal, after a domestic enquiry. Hence I take up the merits of the case.

This workman also has not come forward to pledge his oath in support of his case of wrongful dismissal by way of victimisation and no other workman on the Union's side has also spoken about his case in evidence. On the Company's side, O.P.W. 3 Shri Ojha, the Factory Manager, has proved the Company's case by his testimony. Exhibit R(1) is the Company's letter, dated 4th July 1961, whereby his services were terminated from 5th July 1961. It was clearly stated in this letter that he was employed on 26th February 1961 as a casual mazdoor and as the temporary work for which he was employed was finished, his services were terminated. In this letter, the Company also informed him that his name w kept on the waiting list and he would be consider for re-employment whenever necessary. He was al asked to collect his dues from the Works Office any working day. The Union has produced an offi copy of a letter, dated 17th July 1961 (vide Exhibit series), in which the name of this workman is a given in the list of workmen whose services wi alleged to have been terminated by way of victimi tion. Anyway, upon the evidence produced bef me, I cannot but hold that the Company's case t this workman was employed temporarily for a pa cular job as a casual worked and his services w terminated after the particular job had been co pleted has been proved by the positive evidence Shri Ojha and without any contrary positive evide on the Union's side. I have already referred to fact that this workman has not himself come forw to give evidence, nor is there any other positi evidence on his behalf. Upon the facts proved, Company was legally entitled to terminate his ser ces on the completion of the particular job for wh he was temporarily appointed. But at the same tim I must hold that as the job was not for a particu fixed period, the Company should have given h one month's notice or, in lieu thereof, one mont wages, for the purpose of dismissal. It is to deemed to be a termination of service simplic without any motive, but in such case he would entitled to one month's notice or in lieu thereof, o month's wages. Accordingly, I hold in his case t the termination of his service was justified, but would be entitled to one month's wages in addit to the wages for the actual period of service and Company shall pay him the additional wages for month within a month from the publication of award. I award accordingly in his case.

VI. Shew Mongal (No. 6)

The Union's case in respect of this workman contained in paragraph 23 of its written statem and the Company's counter-case is contained paragraph 14 of its written statement. The Unio case is simply that the Management terminated service of this workman on 1st August 1961 with any notice or assigning any reason. The Compar case is this: He was working as a Durwan in factory. Sometime in July 1961 his service was t porarily required at the Head Office for only months. He was accordingly transferred to the H Office of the Company from 14th July 1961. A working there for the rest of the month, he ceased report for duty in the Head Office from 1st Aug 1961, without giving any information. Thus, he h self left the service of his own accord and it is true that the Company terminated his service. A some time, the Company came to know that Shew Mongal had been staying with one Ramda Sukul at the address of Messrs. Andrew Yule & Calcutta. Shew Mongal owed some money to Company on account of an advance of Rs. 150 ta by him from the Company on 21st June 1961 on stipulation that he would repay the money by cert instalments. After getting the aforesaid address this workman, the Company sent him a registe letter on 10th October 1961 demanding repaym of the money, but the money was not repaid. Th after, the Company sent another demand le through its lawyer, but it came back as refus This is not also a case of dismissal after a dome enquiry. Hence I go into the merits of the case.

Coming to the evidence in respect of this workman's case, I find that there is practically no positive evidence on the side of the Union, but there is some positive evidence on the side of the Company. This workman has not come forward to pledge his oath in support of his case of alleged wrongful termination of service None of the witnesses examined on behalf of the Union has also said a word about the case of this workman. The only evidence on the side of the Union is a letter of the Secretary, dated 21st August 1961, to the Labour Officer, Government of West Bengal, complaining about illegal and unjustified discharge of this workman on 1st August 1961. This letter is contained in Ext. 56 series. But there is no positive proof of the allegations contained in this letter. Allegations made in a letter cannot be accepted as ipso facto proof of the same. On the Company's side, O.P.W. 3 Shri Ojha, the Manager of the factory, has given positive evidence in support of the Company's case in respect of this workman. Exhibit U(1) is the application for advance of Rs. 150 made by this workman to the Company. Exhibit (1) is the office memo regarding the temporary transfer of this workman from the factory to the Head Office. Exhibit T(1) is the Company's letter to this workman addressed to the care of Ramdayal Sukul of Messrs Andrew Yule & Co. Ltd., relating to the advance taken by him. It is supported by a returned acknowledgment. Exhibit T(2) is the second letter of demand sent by the Company through its lawyer. Exhibit Z(2) is the refused registered cover containing the original letter. Considering the evidence on both sides, referred to and discussed above, I hold that the Company's case in respect of this workman has been proved and he really deserted his service after working up to 31st July 1961 in the Head Office where he was temporarily transferred and the Company did not terminate his service at all. It clearly appears to me that he deserted his service under the Company after taking an advance of Rs. 150 and without repaying it. On this finding, I hold that the Company is not guilty of unfair or illegal termination of his service but he voluntarily relinquished his service under the Company and so he is not entitled to any relief. I award accordingly in his case.

II. Matilal Majhi (No. 7)

The Union's case in respect of this workman is contained in paragraph 23 of its written statement and the Company's counter-case is contained in paragraph 15 of its written statement. In his case also, the Union's allegations are that he was on leave and after the expiry of his leave, he submitted an application to the Management for extension of his leave, but the Management ignored the application and terminated his service without notice and without assigning any reason.

The Company's counter-case is as follows: This workman went on leave and his leave expired on 30th June 1961, but he did not join his duty; nor was any intimation received from him regarding the cause of his unauthorised absence. The Company waited for some days, but when still nothing was heard from him, the Company, by its letter, dated 13th July 1961, sent under certificate of posting, informed him that since he had not resumed his duty, the Company had treated him as not interested in his service and had accordingly dispensed with his service. No reply to this letter was received by the Company. Thus, it was a case of this workman's voluntarily leaving the Company's service and so he is not entitled to any relief.

As this is not a case of dismissal after a domestic enquiry, I take up the merits of the case.

In this case too, there is no positive evidence in support of the Union's case while there is positive evidence in support of the Company's case. O.P.W. 3 Shri Ojha, the Manager of the factory, has proved the Company's case. There is practically no challenge to his evidence in this respect and there is no counter-evidence. This workman himself has not come forward to give evidence in support of his case and there is nothing in the evidence of the other witnesses examined on behalf of the Union in support of his case. Exhibit U(2) is the Company's letter, dated 13th July 1961, informing him that as he had not joined after the expiry of his leave on 30th June 1961, nor had he sent any information regarding his overstay, it was presumed that he was not interested in continuing his service under the Company and as such he was considered to have left the service of the Company of his own accord and accordingly his service was automatically dispensed with. He was also asked to collect all his dues from the Company, if any, during any working day. The letter is supported by a certificate of posting. No reply to this letter has been proved on behalf of the Union. Considering the above evidence on the Company's side, I hold that it has been proved without rebuttal that this workman voluntarily relinquished the Company's service by not joining his duties after the expiry of his leave and without assigning any reason and so the Company was justified in treating him as having left its service of his own accord, which amounted to automatic termination of his service. In view of the proved fact, it does not matter that no charge-sheet was issued to him.

In the result, I award in his case that he voluntarily left the Company's service by not joining his duties after the expiry of his leave and this amounted to automatic termination of his employment and so he is not entitled to any relief.

This finishes my award.

S. K. RAY,
Judge,
Seventh Industrial Tribunal
2-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2241-I.R./IR/11L-99(A)/63.- 17th June 1964.

Whereas under the Government of West Bengal, Labour Department, Order No. 5039-I.R. IR/11L-99(A)/63, dated the 11th December 1963, the industrial dispute between Messrs. Bengal Flour Mills Ltd., 32 J. B. Ghat Road, Sibpur, Howrah, and their workmen represented by Bengal Flour Mills Employees' Union, 7 Jagat Banerjee Ghat Road, Sibpur, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bengal Flour Mills Ltd., 32 J. B. Ghat Road, Sibpur, Howrah, and their workmen represented by Bengal Flour Mills Employees Union, 7 Jagat Banerjee Ghat Road, Sibpur, Howrah. (Government Order No. 5039-I.R., dated 11th December 1963.) (Case No. 310/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Union: Shri N. B. Shamal, Joint Secretary of the Union.

For the Company: Shri R. Goswami, an officer of the Bengal Chamber of Commerce and Industry.

This reference under section 10 of the Industrial Disputes Act regarding a dispute between Bengal Flour Mills Ltd. (hereinafter referred to as the Company), and their workmen represented by Bengal Flour Mills Employees' Union (hereinafter described as the Union), arises out of Government of West Bengal, Labour Department, Order No. 5039-I.R./IR/11L-99(A)/63, dated the 11th December 1963. The issue is "Is the termination of service of Shri Dharamdeo Singh justified? What relief, if any, is he entitled to?"

In short, the case of the Union is that the Company dismissed its workman Shri Dharamdeo Singh, a durwan, out of malice and against that dismissal a reference was taken to this Tribunal. The Tribunal found that the dismissal was mala fide and that the workman was reinstated. According to this direction of the Tribunal, the Company reinstated the durwan on 27th June 1963 but again terminated his service on 1st July 1963 illegally and with ulterior motive. It has been alleged that this is a case of victimisation and unfair labour practice, and the prayer is that Shri Singh should be reinstated with full back wages.

In short, the Company has filed objection to say that Shri Singh was a temporary durwan. There was some reorganisation of labour force and, according to the scheme of reorganisation, some temporary hands were absorbed as permanent hands and the remaining temporary hands were removed. Shri Singh was a temporary hand and as his services were not required, the Company could not retain him. The Company stated that it was not a case of victimisation or unfair labour practice. Better candidates were absorbed.

Several documents have been exhibited on bot the sides and some witnesses have been examine by the parties. Admittedly, the previous dismiss of Shri Singh was found by this Tribunal to be ill gal, and not bona fide. Shri Singh was, therefor directed to be reinstated with back wages. Th award of this Tribunal is Ext. C. The date award was 26th April 1963. It was published the "Calcutta Gazette" of May 30, 1963. Shri Sing was reinstated on 27th June 1963 and his servic were terminated by a letter, dated 1st July 196 with immediate effect on the ground that there no suitable vacancy and that his job was temporar The admitted fact is that on 1st July 1963 tw other temporary durwans, Ramkishan Singh an Hanumant Tewari, were made permanent. Th contention put forward before me from the side the Company at the time of argument was that o account of reorganisation of labour force, practicall speaking, retrenchment was necessary and Dharam deo Singh's services were terminated because tw other temporary durwans were found suitable f making permanent. The Company, according the reorganisation, was to abolish temporary hand Let us see how far this contention can be accepte according to the evidence on record. It has bee admitted from the side of the Company by Sh Goswami that practically it was a retrenchment. chart, Ext. D, shows that there are three temporar durwans, Shri Dharamdeo Singh, Shri Ramkisha Singh and Shri Hanumant Tewari. The Compa had two permanent vacancies to be filled in by tw temporary durwans, and the remaining tempora durwan should be removed from service as he wou be unnecessary. According to the Ext. D Han mant Tewari started working as a temporary ha under the Company in 1961 and the total days worked were 543. Dharamdeo Singh, of cour started working under the Company from 1956 a the total days of his service, according to t Company, up to 30th November 1962, are 1,1 Ramkishan Singh entered the service of the Co pany as temporary hand occasionally from Janua 1957 and up to 1st July 1963 he worked for 1,3 days. It should be noted that according to t award of this Tribunal Dharamdeo Singh was instated, and he was deemed to be in service af 30th November 1962. However, this much at least clear that if the Company followed the pr ciples to be adopted in case of retrenchment, ordinary course Dharamdeo Singh ought to ha found place for permanent vacancy. Instead t Company has confirmed Ramkishan Singh a Hanumantbir Tewari as permanent in the post durwans with effect from 1st July 1963 on wh date the services of Dharamdeo Singh were t minated. The Company wants to say that the Co pany found Ramkishan Singh and Hanumant Tewari very suitable to the post and more effici than Dharamdeo Singh. Now let us consider evidence of the Mill Manager who is the author to recruit labourers and members of the staff. He responsible for general supervision of their wo He is O.P.W. 2. According to this witness, of the three temporary durwans already mentioned, selected Ramkishan Singh and Hanumantbir Tew for the appointment of permanent members of Watch & Ward staff because he personally thou that Dharamdeo Singh did not possess all the qu fications to be a permanent durwan. He admitted again that he cannot give specific rea

his not being selected as permanent durwan. He stated simply that from his general appraisal of iramdeo Singh's qualifications he did not select . He has denied the suggestion that this is a : of victimisation. O.P.W. 2 has stated that iramdeo Singh could not be appointed as a per- ient hand when compared with Hanumantbir ari and Ramkishan Singh. The witness has that in the matter of giving permanent appoint- it, he primarily considers the merits of the lidate. During the cross-examination he has ed that the length of service of the candidate not influence him aganist merits. From his lence we also get that no special qualification is essary for temporary hand to be made a perma- t durwan. I put some questions to the witness in reply he has stated that in June 1962 he ided to make Ramkishan Singh and Hanumantbir ari permanent if any occasion would arise in ire, that he never considered to see whether iramdeo Singh would be made permanent, that after his reinstatement after the Tribunal's rd, he did not consider whether Dharamdeo gh would be made permanent, and that there is note either that Dharamdeo Singh's service was isfactory. If these statements of O.P.W. 2 e are considered, it would be clear that the agement never considered the case of Dharam- Singh to see whether he should be made perma- or he should be put into the permanent ncy according to the reorganisation of labour e. This is not only surprsiing but shocking to s conscience. It is not unreasonable to hold the management acted without bona fides in considering whether Dharamdeo Singh should nade permanent. In the circumstances of this I do not think that the management really ight that Hanumantbir Tewari and Ramkishan h were better candidates than Dharamdeo Singh rding to the merits or efficiency. The evidence vs that previously this Dharamdeo Singh was issed and against that dismissal this Tribunal ded that the said dismissal was illegal, and not i fide According to the award of the Tribunal, Company was compelled to reinstate Dharam- Singh and pay all back wages. Dharamdeo h was reinstated on 27th June 1963 and again st July 1963 his services were terminated. on is not very far to explain the termination of amdeo Singh's service. The management ght that Dharamdeo Singh was undesirable as management was compelled to reinstate him all back wages. From the evidence of O.P.W. is clear that he did not consider the case of amdeo Singh for permanent vacancy, on the hand, O.P.W. 2 placed in permanent posts two temporary durwans who came later to serve Company on temporary basis. The total number ays Dharamdeo Singh served under the Com- was greater than any of the two other were made permanent. As O.P.W. 2 has stated no special qualification is required for a tem- y hand to be made a permanent durwan and ally when Dharamdeo Singh was not declared inefficient, I fail to understand what other ns can there be except the vindictive attitude has prompted the authority to terminate the es of Dharamdeo Singh. I have considered. ver, the evidence of other witnesses examined e side of the Union and the Company and also the documentary evidence and I find that the termination of service of Dharamdeo Singh is a mala fide and improper one, and that it is a case of victimisation, and unfair labour practice. Even if it is a case of retrenchment, then also fair and just principles have not been followed.

The termination of service of Dharamdeo Singh is, therefore, unjustified.

The next question is what relief Dharamdeo Singh is entitled to in the circumstances of this case. From the evidence and circumstances of this case I am satisfied that the management is out to harass the workman. Admittedly, the management is trying to get rid of this workman and Dharamdeo Singh is also tired and distressed at the conduct of the management meted out to him. If Dharamdeo Singh is again reinstated by an award, certainly he will not be happy to work under the Company and the atmosphere will not be peaceful to him. The management will not be also happy at his presence. The atmosphere will be changed and ultimately this atmosphere will affect other workmen and it may also result in awful situation. I have suggested to the Secretary whether the workmen want that Dharamdeo Singh should be reinstated or whether they will be satisfied by reasonable compensation against the unlawful action of the Company. It has been submitted to me from the side of the workmen that the matter is left at the discretion of the Tribunal. The Union is not adamant to see that Shri Singh be reinstated. In order to create a peaceful atmosphere in the place of work and also to see that fair justice is done to the aggrieved, I feel that in the present case instead of ordering for reinstatement I should give relief to Shri Singh by awarding reasonable compensation. On this point, of course, Shri Goswami for the Company, does not protest. Rather, he has submitted that the Tribunal is at liberty to give compensation in suitable circumstances instead of ordering reinstatement. Giving my anxious consideration to the facts and circumstances of this case, I hold that twelve months' basic wages along with usual dearness allowance payable to Shri Singh from 1st July 1963, had he been in service, would be sufficient and reasonable compensation for the termination of the service of Shri Singh. I, therefore, award such compensation to Shri Dharamdeo Singh to be paid by the Company within a month from the publication of this award in the "Calcutta Gazette". In the circumstances of this case I also allow cost of this proceeding to be paid to the Union by the Company, and the said cost is assessed at Rs. 100 in lump.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
10-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

ORDER

No. 2264-I.R./IR/10L-120/57.—18th June 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3596-I.R./IR/10L-120/61, dated the 10th August 1962, the industrial dispute between Messrs. Bhartia Electric Steel Company Limited, 8 Swinhoe Street, Calcutta, and their workmen represented by Bhartia Iron & Steel Workers' Union, 7/2A Jamir Lane, Calcutta-9, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bhartia Electric Steel Company Limited, 8 Swinhoe Street, Calcutta, and their workmen represented by Bhartia Iron & Steel Workers' Union, 7/2A Jamir Lane, Calcutta-9. (Government Order No. 3596-I.R., dated 10th August 1962.) (VIII-125/62.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Company: Shri S. Roy Chowdhury, Counsel.

For the Union: Shri Ram Sen.

This reference under section 10 of the Industrial Disputes Act arises out of the Labour Department Order No. 3596-I.R./IR/10L-120/51, dated 10th August 1962, of the Government of West Bengal. The dispute is between Messrs. Bhartia Electric Steel Company Limited, 8 Swinhoe Street, Calcutta (hereinafter referred to as the Company), and their workmen represented by Bhartia Iron and Steel Workers' Union, 7/2A Jamir Lane, Calcutta-9 (hereinafter described as the Union). The issue framed by the Government is as follows:

> Whether all the workmen are entitled to get the benefit of the existing incentive bonus? If so, on what condition?

In short, the case of the Union is that the Company undertakes manufacture of axlebox, buffer casing, buffer plunger, bogie bolster centre wheel, heavy casting, bogie column, etc. The Company introduced production or incentive bonus schemes under which the workmen are required to give more production. The incentive bonus schemes were introduced in some departments, and some departments and some workmen have been deprived of the benefits of the scheme. Workmen of General Section, Store Section, Transport Section, Foundry Section and many others including clerical and subordinate staff and temporary hands are n getting any benefit of the incentive bonus schem These persons have been excluded by the Co pany although they are co-operating with oth workmen in the matter of production. Ma companies of the engineering industries hav included the so-called non-productive workme like those excluded the so-called non-produc tive workmen like those excluded in this Compan in various incentive bonus scheme. The Union ha claimed that the excluded persons may be allowe to enjoy the benefits of the incentive bonus schem and that the scheme now in existence may b revised by fixing the rates of bonus.

The Company has also filed written statement Its case is that the Company is primarily engaged i producing steel castings and ingots. The Compan introduced on its own initiative and discretion various incentive bonus schemes in different depart ments and for different groups of workmen from time to time according to the nature of their duties It has been alleged that the introduction or an subsequent extension of production or incentiv bonus scheme is entirely a management functio and the Company cannot be compelled to extend th scheme to all workmen. It is stated that th schemes were introduced in consultation with th Union and the workmen. The schemes are subjec to certain specified conditions and have been tailo ed to suit the requirements of different productio or maintenance departments or groups of person There is no practice in the Engineering Industry t extend the benefit of incentive bonus scheme to a the workmen as a rule. The excluded persons a not connected with the production and they canno claim any incentive bonus. Moreover, the scheme now in existence meant for any particular depar ment or groups of persons cannot be practically e tended to the excluded workmen. The Company has, however, denied the material allegations made by the Union in the written statement. It has been further stated that the Company cannot be regarded as a highly prosperous and financially stable unit. It is clearly stated by the Company that the actual production turned out by the workmen in different firms where incentive bonus schemes were introduced was much below of the normal production capa city of the said department and as majority of the workmen were time-rated, the Company had no option but to introduce piece-rates and incentive bonus schemes in the production and maintenance departments with a view to increase the production to a satisfactory level. It has also been stated that the work of the excluded workmen cannot be measured. The submission of the Company is that this Tribunal has no jurisdiction to revise the existing bonus scheme or the rates of bonus in the present reference and that the claim of the workmen for the incentive bonus has failed.

After considering the main contentions of the parties I should give the history of this case in a nutshell. The State Government sent a similar reference to this very Tribunal in the year 1957 with the same issue between the parties and the Tribunal did not give any relief to the workmen. Against that decision the workmen moved the Hon'ble High Court under Article 226 of the Constitution of India, and the Hon'ble Court by its order, dated 11th July 1961, quashed the award of this Tribunal

ıe State of West Bengal was, however, to place the spute either before the same Tribunal or before y other Tribunal of its choice. Ultimately, how- er, the present reference before me was made by the Government. It may be mentioned in this connection that Mr. Justice Banerjee relying on the case of Burn & Co. Ltd. and others versus their employees reported in 1960, 3 S.C.R. p. 423 remark- ed that he was bound to hold that the Tribunal did not proceed on sound ground in refusing the exten- sion of the scheme to the excluded workmen. In the instant reference I am to consider whether accord- ng to the principles laid down by the Supreme Court or other authorities the excluded persons should be entitled to get the benefit of the incentive onus scheme.

Both the parties produced several documents which have been exhibited in this case. Some wit- nesses were also examined by both the parties.

At the time of argument Shri S. Roy Chowdhury, earned Counsel for the Company, has argued that o relief can be granted to the workmen on three rounds, viz., (i) the excluded persons meaning ose who are not getting any benefit of any incen- ve scheme do not take any part in the actual pro- uction, (ii) there has been no increase in the work- ad of the excluded workmen and (iii) the incentive nus scheme now in existence and followed by e Company cannot be extended to the excluded orkmen. In this connection it has also been gued that the starting or extension of any incen- ve bonus scheme is a management function and, erefore, this Tribunal cannot interfere with the cision of the management in this respect, and at section 19 of the Industrial Disputes Act is a r to the maintainability to the present reference.

The evidence shows and it is admitted during the gument that the Company started the incentive nus scheme long before the agitation made by the rkmen regarding it. The evidence further shows at there are some schemes of incentive bonus in rticular departments on the basis of nature of rk of the employees, that some schemes were mulated regarding a particular group of persons ording to the nature of work, and that there is schemes concerning a single worker. In Ext. B get the nature of incentive bonus schemes of the mpany. It also appears that some of the schemes re based upon agreement between the Company l the Union. The admitted fact is that bonus being paid according to the schemes now preval- in the factory of the Company. I am also sfied and there is no denial about the fact that the workmen are connected with the works in factory or workshop of the Company. The first stion that arises for consideration is whether or the excluded workmen contribute anything ards the production of the Company. In Ext. A get a list of the excluded workmen mentioned n page 70 to page 82. In these pages, more or , the particulars of the excluded workmen are en. We get the name of the department, the ignation and the nature of the work of these ions. I have considered the case of each of e workmen and I am satisfied that they are rectly connected with the actual works of pro- tion and works relating to the production. I have considered also the statements of the witnesses examined on behalf of the Union and the Company. The Union wants to say through the witnesses that the excluded persons are connected with the works of production and that there has been an increase in their workload. The Company, on the other hand, has tried to show through the witnesses that the excluded persons were not directly connected with the production and that there has been no increase in the workload. O.P.W. 3, the Chief Executive of the Company, has stated that the works of the Stores Department are not directly connected with the production but in a very general sense the men of the Stores Department contribute indirectly to the production because if they stop work the production will be affected. Similarly, the men of the Transport Department are indirectly connected with the production. This witness has admitted during the cross-examination that if the men of the departments mentioned in the statement of employment position at unmarked page 3 of Ext. D stop work, the production will be affected and the work of the factory will be dislocated. Similar is the case of the Canteen Department. The third unmarked page of Ext. D shows the position of the employees excluded from the incentive bonus scheme in different departments. In this connection I have considered three important cases decided by the Supreme Court. The first case is Burn & Co. Ltd. versus their employees reported in 1960, L.L.J. Vol. II, at page 261. In that case the Company introduced incentive bonus for manual workers including Sirkars and Checkers but there was no provision for incentive bonus to the clerical and subordinate staff. The workmen claimed that these two categories should also be given incentive bonus like the manual workers. The Company resisted the claim on the ground that the clerical staff got the Bengal Chamber of Commerce's dearness allowance which was higher than the dearness allowance paid to the manual workers and that the clerical staff and the subordinate staff did not actually produce anything. The learned Tribunal found no substance in the first contention and it was conscious of the fact that although the clerical staff and the subordinate staff did not directly produce goods but, in its opinion, there is no jurisdiction for their total exclusion when other comparable concerns were paying incentive bonus to the clerical and subordinate staff also. The Tribunal therefore ordered that the Company should extend the scheme of incentive bonus to the clerical and subordinate staff also and lay down the rates and conditions for the same. The Hon'ble Supreme Court considered the contention in that case and upheld the decision of the Tribunal. It has been pointed out by the Hon'ble Supreme Court in the following words:

> "But there can be no doubt that economically speaking clerical and the subordinate staff also take part in the production and there is no reason therefore for excluding them altogether from the scheme of the incentive bonus. Besides, as the Tribunal has pointed out in other comparable concerns incentive bonus is being paid to the clerical and sub- ordinate staff. The fact that the dearness allowance was paid to the clerical staff at a higher scale is also, in our opinion, no reason for depriving them altogether of the benefits of the incentive scheme."

With regard to the workload it has been stated in the same judgment as follows:

> "It is however difficult to accept that there will be no increase in the work of the clerical staff in particular and also of the subordinate staff because of higher production, though it may be accepted that the increase may not be in proportion to the increase of production".

Ultimately, the decision of the learned Tribunal was upheld.

The next case is National Iron & Steel Co. Ltd. versus their workmen and another reported in 1962 L.L.J. Vol. II, at page 752. In this case the Company was running a steel mill at Belur having several departments including direct productive department and non-productive department. In that case the question was whether indirect productive department should be paid incentive bonus at the same rate at which the workmen of the productive department were paid. The case of Burn & Co. Ltd. was considered in the case of National Iron & Steel Co. Ltd. and the principles laid down in the former case was approved. It was stated in the judgment of the National Iron & Steel Co. Ltd. that the Tribunal would do well to ascertain whether in view of the increased production there has been a rise in the workload with regard to non-productive workmen.

Next we get the case of between Western India Match Co. Ltd. versus their workmen reported in 1963, L.L.J. Vol. II, at page 459. In this case the Company engaged in manufacture of matches was having one of the factories at Bareilly. The Company is also having a separate sales office at the same place to look after the sales of the goods manufactured at their factory. The question was whether the benefit of the incentive bonus scheme should be extended to the staff employed at the sales office. On consideration of the position of the salesmen beyond the limits of the factory in relation to the finished goods coming from the factory, it was found in the judgment of the Supreme Court as follows:

> "Therefore, it would be unreasonable to say that though those who make the matches are 'producing', but those who sell them are not".

On consideration of the principles laid down by the highest Tribunal of this country and the evidence and circumstances appearing before me, I hold that the excluded persons are making contribution towards the production of the company though indirectly and that they are certainly connected with the works of production.

The next question is whether there has been any increase in the work-load of the excluded workmen. It has been argued from the side of the Company that from comparative study there has been no increase in the production after 1956 when compared to the production of 1956. In this connection it has been argued that after 1956 there has been addition to the strength of the employees and although there has been an increase in the number of employees in different departments, there has been decrease in the production. In these circumstances it has been submitted that there has been no increase in the workload and, as such, the question of incentiv bonus to the excluded persons does not arise. Th second page of Ext. D relates to the statement production. Mere employment position in the ne page cannot prove that there has been less produ tion after 1956. There is no statement regarding th working days in each year. There is no statemer either to show as to how many persons we employed each day covering so many years f production. There may be various factors for th decrease in the production in the subsequent year All those details are not before me. Moreover, th admitted position is that in spite of the decrease i production the Company is paying incentive bon to certain other employees. If really the Compan decided to pay incentive bonus on the basis of work load, certainly incentive bonus should not have bee paid to those persons who are now getting bonu If those persons are getting the bonus, why shou the excluded persons be deprived of the benefi The evidence shows that the incentive bonus wa introduced in order to encourage the workmen t produce more. Admittedly again, some persons ar getting incentive bonus and on account of th introduction of this system there has been at leas some increase in the production. As a result thereo there must be some increase at least in other depart ments connected with the production. The evidenc shows that with the introduction of the incentiv bonus scheme several forms are to be filled in, an naturally raw materials are to be brought in larg quantities and there has been certainly som increase in the finished goods, which require to b despatched from the factory to their destination. I these circumstances, I cannot concede, for a momen that with the increase of production there cannot b increase in the works of other departments connecte with the factory. With the increase in the produc tion, workers of all the departments must be mor busy and their work must be increased to som extent at least. Of course, the increase in the work load may not be to the same extent as in case of th actual producers. The workload of the excluded persons must have, therefore, increased but not t the same proportion as in the case of worker connected directly with the production.

Another fact should be considered in this con nection. The Industrial Disputes Act has bee enacted for maintaining good and balanced relatio between the employees and employers. The intentio of the legislation is to stop exploitation of the labou by the employer and also to see that the productio of the country may not be disturbed or set back b any indisciplined worker. In the most cases, how ever, the manual labourers of the lower grade ar uneducated and helpless and in many cases takin the advantages of the poverty of the labourers th employer wants to take undue advantage. It is t be remembered that for maintaining good relatio between the employer and the employees, peace an harmony in the field of production should prevail wit the progress of the industry. It should be seen tha fair play both on the side of the employer and o the side of employees is being practised in th industry. It should also be remembered that th employer should have human feelings and to act o humane consideration. The employer should als remember that the employees are all members o human family and that they should be treated with sympathy and affection. The employer should act

th good conscience and with the principles of partiality. I think that the position of the nagerial authority is that of Pater familias looking er the interest of the workmen with a benevolent sture. On the other hand, the emloyees should o be disciplined and faithful and sincere workers ing their duties to the best of their abilities. less the labourers are disciplined and faithful, it not be expected that the employer should also k after their interest. There must be reciprocity action, rights and duties. There must be mutual d sincere co-operation in the field of industry. One rty must feel the difficulty of the other. In this nnection the employer should note that if there any unfair labour practice, or impartiality shown ards the workmen, the confidence of the rkers cannot be gained and as a result thereof re will be chaos and rapture in the industry. There st be fair play on the parts of the employer and employees and in that case alone there will be ppy, sincere and peaceful atmosphere in the field production. In the case before me the Company nts to say that there has been decrease in the duction every year after 1956. Why then did Company start incentive bonus for some selected kmen although there has been no increase in the rkload in general? It has been stated that the entive bonus was introduced in order to get rease in production. If that is so, then certainly Company should have considered the conmitant variation in the workload of the other partments. The Company should have considered t the incentive bonus scheme should be extended all the workmen so that there may not be any evance in the mind of any workman on the und that some of them are being excluded. This t of practice, I think, is not a fair practice. I do say that in this case the Company had any malice ards the excluded persons. I say that the Comy should have done well if they did extend the efits of the incentive bonus scheme to the luded persons. In that case the workmen would e felt that there had been no partiality from the of the Company and that the workmen, all in ody, would have been happy. However, as I have ady indicated earlier, I find that there has been increase in the workload of all the excluded kmen on account of the introduction of the ntive bonus scheme and the increase in duction.

he evidence shows that some other engineering panies are paying incentive bonus to all the kmen including the clerical staff and the subinate staff. In some cases the scheme was the lt of agreement and in some cases the Company their own accord formulated the schemes. vever, the fact remains that in some of the cerns incentive bonus is being paid to the work- in general. I have considered the incentive us schemes of some other companies exhibited in case, and on consideration of all the facts I am he opinion that two categories of workmen at least uld be excluded. They are badli workers and nees or apprentices. Badli workers cannot get incentive bonus because they are purely porary and casual workers without any stability practically having no substantial right in the ice under the Company. The trainees or apprens are taken by the Company in order to give ning. I do not think that they should be entitled to get any incentive bonus. All other persons excluded by the company should be entitled to get incentive bonus.

The next argument from the side of the Company has been that the incentive bonus scheme now in operation in the Compnay cannot be extended to the persons excluded because according to the principles laid down in those schemes the works of the excluded persons cannot be assessed for the purpose of giving bonus. I have considered the scheme referred to in Ext. B. It is true that the schemes already in existence cannot be applied to the excluded workmen because they were not framed for them. O.P.W. 3 has given certain essentials for the introduction of incentive bonus scheme. The witness has stated that he could not frame incentive bonus scheme for the excluded persons because the works of the excluded persons could not be measured and that was his difficulty. His contention was that persons directly connected with the actual production can be grouped together for bringing them under an incentive bonus scheme. He has stated categorically that the incentive bonus scheme cannot be extended to the clerks and other excluded workers. I think his opinion cannot be accepted because, in fact, several other concerns have formulated incentive bonus scheme to give the benefit to clerks and other persons. An attempt has been made to say that in a general incentive bonus scheme all categories of workmen can be given benefit of the incentive bonus but in that case also there cannot be any precise standard for fixing the rates of bonus payable to the excluded categories of workmen. It is easier no doubt to fix rates for the works of the direct producers but although it is not possible to measure the works of the clerks and other groups of persons for the purpose of incentive bonus on account of their being connected indirectly with the production, the Company in all fairness should find out some standard or criterion for the assessment of incentive bonus as has been done in other concerns. The principles or standard may not be the same but the employer should find out some reasonable and just standard for assessment. It depends upon the just discretion of the employer.

In connection with this branch of argument Shri Roy Chowdhury for the company has submitted that this Tribunal has no jurisdiction to direct the Company to set up some other incentive bonus scheme for the excluded persons. The ground assigned is that, according to the issue framed the Tribunal is only to see if incentive bonus scheme prevalent in the Company can be extended to any of the excluded workmen and if the scheme is applicable, only in that case the Tribunal can give benefit to the workmen concerned. It has been suggested from the side of the Company that the Tribunal cannot direct the management to start incentive bonus scheme and this matter is a managerial function. Let us now see what the issue is. As I have already mentioned earlier, the issue has been framed in the order of reference in the following words:

> "Whether all the workmen are entitled to get the benefit of the existing incentive bonus? If so, on what condition?"

Admittedly, some of the workmen of the Company are getting benefits of certain incentive bonus schemes. This position is admitted. The position

therefore is that some workmen are getting the benefit of some incentive bonus payable by the Company and some have been excluded. According to the clear language of the issue the Tribunal is to enquire and decide whether all the workmen without any exception or exclusion of the excluded workmen are entitled to get the benefit of the incentive bonus which is being paid by the Company to some of them. There is no question as to whether or not the incentive bonus schemes now functioning are applicable to the workmen. Rather, in plain language the question arises whether all the workmen of the Company can claim incentive bonus. The exclusion of some workmen from the benefit of incentive bonus is the question for decision. I cannot therefore hold that simply because the existing scheme set up for some categories of workmen cannot be extended to the excluded workmen, no benefit can be extended to the excluded workmen. In view of my decision the management should consider to formulate appropriate schemes so that the workmen entitled to the benefit of the incentive bonus should get such bonus. The formation of such schemes are certainly matters of the management. I agree that this Tribunal cannot direct the management to set up or introduce incentive bonus scheme for the first time but when the Company has already introduced certain incentive bonus schemes for some categories of the workmen, this Tribunal can for ends of just decision and fair dealings direct the management to extend the benefit of incentive bonus to the excluded persons by taking suitable steps . In that case it cannot be said that the Tribunal has directed the Company to introduce incentive bonus scheme for the first time. In this connection the case of Burn & Co. Ltd. already referred to may be considered. In that case the Company already introduced incentive bonus scheme for manual workers including the clerical and the subordinate staff. The claim of the Union was to extend the benefit of the incentive bonus to the clerical and the subordinate staff and the Tribunal ordered that the Company should extend the scheme of the incentive bonus to the clerical and subordinate staff also and lay down the rates and conditions for the same. The Supreme Court held in the judgment as follows:

> "We can see no reason why where an incentive bonus is in force in a concern for the majority of its workmen, the Tribunal should not be able to extend the same to the remainder of the workmen".

Following the principles laid down by the Hon'ble Judges of the Supreme Court, I therefore hold that I can direct the employer to extend the benefit of incentive bonus to the excluded workmen by appropriate scheme.

An endeavour was made from the side of the Company during the argument to submit that in view of section 19 of the Industrial Disputes Act the workmen cannot claim any change regarding the incentive bonus scheme unless the workmen give notice of an intention to terminate the agreement made between the Company and the workmen regarding the incentive bonus scheme. I do not think that this argument has any sound basis. The evidence shows that at first the Company in its own motion introduced the incentive bonus scheme. Thereafter there had been some agreements between the workmen and the Company regarding some further schemes. The evidence shows that some the schemes were approved by the workmen in t form of agreement and there were some incenti bonus schemes which were not on the basis of agre ment at all. It should be remembered in th connection that after the introduction of incenti bonus scheme by the Company the workmen fro time to time agreed with the Company for som additional benefit to the workmen or extension the benefit of the incentive bonus scheme to sor other workmen. In these circumstances, therefore, there cannot be any question of settlement between the Company and the workmen over the introduction of the incentive bonus scheme or exclusion of any workmen upon any agreement. This line of argument is therefore of no avail.

Lastly, it was argued that the schemes of the incentive bonus, exhibited on the side of the union in this case, are not in the same line with those existing in the Company and, therefore, the excluded persons though included by some other companies in their scheme cannot get any benefit. We are not concerned here with the frame work or details of the incentive bonus schemes. We are concerned with the principles of law and fair treatment towards the workmen according to the accepted canons of honesty, good conscience and sincerity. It has been found by me that except badli workers, trainees and apprentices all other workmen should get the benefit of incentive bonus and, therefore, the Company is to provide such benefit as far as practicable according to the good conscience and just decision The variations regarding the structure of the schemes do not matter. I think that the Company should take necessary step to extend the benefit to the workmen concerned. In the present case before me, a case has been made out by the workmen to get some benefit.

In view of my findings above, I, therefore, find that all the workmen except badli workers, trainees and apprentices should be entitled to get the benefit of the existing incentive bonus payable by the Company as indicated in the body of my award. The Company should therefore extend the benefit of incentive bonus to those persons by appropriate scheme or schemes and lay down the rates and conditions for the same The fixation of the rates and the conditions for incentive bonus are left to the management because these are primarily the functions of the management and also because the parties did not produce before me any material, sufficient and reasonable, for the purpose. The Company is to implement this award and the benefit should be extended to the workmen before the expiry of the year 1964.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA
Judge,
Fourth Industrial Tribunal
5-6-64.

The 5th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

istered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

2296-I.R./IR/4L-29/63.—20th June 1964.—reas under the Government of West Bengal, ur Department, Order No. 4699-I.R./IR/4L-29/ lated the 21st November 1963, the industrial ie between Messrs. Walford Transport Limited, ark Street, Calcutta-16, and their workmen re-nted by Automobile Sales Staff Association of Bengal, 13 Circus Row, Calcutta-17, regarding sue mentioned in the said order being a matter ied in the third schedule to the Industrial Disputes 1947 (XIV of 1947), was referred for adjudica-o the Fourth Industrial Tribunal;

d whereas the said Fourth Industrial Tribunal has tted to the State Government its award on the ndustrial dispute;

w, therefore, in pursuance of the provisions of n 17 of the Industrial Disputes Act, 1947 (XIV 47), the Governor is pleased hereby to publish id award as shown in the annexure hereto.

ANNEXURE

matter of an industrial dispute between Messrs. Walford Transport Limited, 71 Park Street, Calcutta-16, and their workmen represented by Automobile Sales Staff Association of West Bengal, 13 Circus Row, Calcutta-17. (Government order No. 4699-I.R., dated the 21st November 1963.) (VIII-276/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This industrial dispute arising out of the Labour Department Order No. 4699-I.R./IR/4L-29/63, dated 21st November 1963, of the Government of West Bengal between Messrs. Walford Transport Limited, 71 Park Street, Calcutta-16, and their workmen represented by Automobile Sales Staff Association of West Bengal, 13 Circus Row, Calcutta-17, has been sent to this Tribunal with the issue regarding gratuity.

Both the parties duly appeared and submitted their written statements. At the hearing stage of the proceeding, the parties, however, amicably settled the dispute and filed on 13th June 1964 a joint petition of compromise containing the terms of settlement. I heard on the petition of compromise and on consideration of the terms of settlement I find that they are reasonable, legal and voluntary. The joint petition

of compromise is marked Annexure "A which shall form part of the award which I hereby pass. The case is disposed of on the terms of settlement mentioned in the said petition.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
15-6-64.

Annexure "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an industrial dispute
Between
Walford Transport Limited
And
Their workmen
And
In the matter of an industrial dispute referred for adjudication under Order No. 4699-I.R.[IR]4L-29/63, dated the 21st November 1963.

The joint petition on behalf of the Company and the workmen represented by Automobile Sales Staff Association of West Bengal—
Most respectfully sheweth

(1) That the issue of Gratuity has been referred to the Tribunal under the above order of reference.

(2) That the Company and the workmen had several negotiations to arrive at a mutual settlement with regard to the issue under reference and finally both parties have come to a settlement outside the Tribunal.

(3) That the terms of settlement are as follows:

(i) The retirement age shall be 60 years.

(ii) The Company will have the right to retire employees who are now 60 years or more old and in the case of others on the attainment of the age of 60. The age is to be calculated on the basis of date of birth declaration recorded in the Company on Provident Fund Register.

(iii) On retirement of an employee as stated above the Company shall pay gratuity at the rate of half month's basic salary for every year of continuous service subject to a maximum of 15 months' basic salary.

(iv) On the voluntary resignation or retirement after five years of continuous service, the employee shall be paid half month's basic salary for every continuous year of service subject to a maximum of 15 months' basic salary. No gratuity shall be payable where the service is less than five years.

(v) On the death of an employee while in the service of the Company after five years of continuous service, half month's basic salary for every year of service, subject to a maximum of 15 months' salary, shall be paid to his heirs on production of succession certificate, will, probate or other legal papers acceptable to the Company.

(vi) Where an employee, after being in continuous service for 20 years or more, is declared unfit for work and so certified by the Company's medical adviser and consequently has to leave employment, he shall be paid gratuity equivalent to 15 months' basic salary.

(vii) Where an employee, while in employment dies after 20 years' continuous service, his heirs shall be paid the full 15 months' basic salary on production of succession certificate, will, probate or other legal papers acceptable to the Company.

(viii) On the termination of service of an employee by the Company, gratuity shall be paid at half month's basic salary for every year of continuous service subject to a maximum of 15 months' basic salary provided the employee has served the Company for a continuous period of not less than one year.

(ix) In the case of employees retiring in 1965 only and where leave has been accumulated to the extent of 60 days or more, the Company agrees to give not more than two months' notice of retirement, or salary (inclusive of dearness allowance) in lieu thereof. This is not to be treated as a precedent.

(x) For the purpose of calculating gratuity salary shall mean basic salary (excluding dearness allowance and all other allowances). Gratuity is to be calculated on the basis of last drawn basic salary.

(xi) The retirement scheme described above shall be applicable to all employees who are on the Company's pay roll as at date and who may be appointed hereafter irrespective of the terms which may have been stipulated earlier, it being understood that all previous agreements, if any, relating to gratuity shall hereby remain cancelled.

(xii) In view of the agreement stated above, the Union agrees to file a joint petition before the Fourth Industrial Tribunal for adjudication under Order No. 4699-I.R.[IR]4L-29/63, dated 21st November 1963, praying for a compromise award as per the above terms.

4. That with regard to the issue under reference there is no other dispute between the parties and it is jointly prayed that an award in terms of the settlement stated above, may please be made by the Tribunal at the earliest.

Illegible,
Secretary Walford Transport Ltd.
(Representing the Employer)

Illegible,
Secretary, Automobile Sales
Staff Associationtion of West Bengal
Calcutta, the 13th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Sec

No. 2314-I.R.[IR]11L-472]63.—23rd June 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 5157-I.R.[IR]11L-472 63, dated the 17th December 1963, the industrial dispute between Messrs. Union Paper and Board Mills Ltd., 59 Kalicharan Ghosh Road, Calcutta-50, and their workmen represented by Union Paper & Board Mills Mazdur Union, 90 B. T. Road, Calcutta-, regarding the issue mentioned in the said order and a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Union Paper & Board Mills Ltd., 59 Kalicharan Ghosh Road, Calcutta-50, and their workmen represented by Union Paper and Board Mills Mazdur Union, 90 B. T. Road, Calcutta-2. (Case No. VIII-315 63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Sri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Union: Shri N. Das Gupta, Advocate.

For the Company: Shri T. K. Jagdish, Labour Adviser.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by Government of West Bengal, Labour Department Order No. 5157/I.R. IR 11L-472 63, dated the 17th December 1963.

Issue

Whether the dismissal of the following workmen is justified?

1. Shri Hasai Jaiswarh.
2. Shri Kunner Kurmi.
3. Shri Abdul Karim.

To what relief, if any, are they entitled?

After the parties had filed their respective written statements and necessary preliminary proceedings had been taken, the case was fixed for fixing a date of hearing and filing lists of documents, if any, by the parties on 12th June 1964. On that date, the parties filed a joint petition of compromise setting out therein the terms upon which the dispute under reference had been amicably settled between them and praying for an award in terms of the settlement.

I have heard the representatives of the parties and considered the terms of settlement. The terms appear to be quite fair and lawful. I am satisfied that there has been a bona fide amicable settlement of the dispute in terms of the joint petition of compromise. Accordingly, I would make a compromise award in those terms, as prayed for.

In the result, I make a compromise award in terms of the joint petition filed by the parties on 12th June 1964, a copy thereof is made a part of the award as an Annexure.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
16-6-1964.

Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

In the matter of an alleged industrial dispute under Government Order of Reference No. 5157-I.R.[IR]11L-472]63, dated 17th December 1963.

Between

Messrs. Union Paper & Board Mills Ltd., 59 Kalicharan Ghose Road, Calcutta-50

And

Their workmen as represented by Union Paper and Board Mills Mazdoor Union, 90, B. T. Road, Calcutta-2.

The humble joint petition of the parties above-named—

Most respectfully sheweth:

1. That the above dispute has been amicably settled between the parties out of Court.

2. That the terms of settlement are as under—

(a) It is agreed that the Company will pay and the workmen concerned will accept the following agreed amounts, in full and final settlement of their claims and dues from the Company including claim of reinstatement:

1. Shri Hasai Jaiswara—Rs. 300 (three hundred.)
2. Shri Kunner Kurmi—Rs 500 (five hundred).
3. Shri Abdul Karim—Rs 100 (one hundred).

(b) It is agreed that the payment under paragraph (a) above will be made within one week of this petition from the Head Office of the Company and that the payment will be made in the presence of Shri Lal Mohan Saha, who will sign the receipts as witness.

(c) It is agreed that the workmen named in paragraph (a) above shall not have any claims of any sort against the Company.

3. That in view of the above settlement, the parties do not desire to proceed any further in the matter.

Under the circumstances, it is humbly prayed that Your Honour will kindly be pleased to approve the above terms of settlement and pass an award in terms thereof. And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

For and on behalf of
Union Paper and Board
Mills Mazdoor Union:
Lal Mohan Saha,
Secretary.
Narain Das,
Advocate.

For and on behalf of
Union Paper and Board Mills Ltd.:
A. K. Ukil,
Labour Officer.
T. K Jagadeesh,
Labour Adviser

Calcutta,
Dated, the 12th June 1964.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
16-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2372-I.R./IR 10L-123(B) 63. 24th June 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 5388-I.R. IR 10L-123(B) 63, dated the 23rd December 1963, the industrial dispute between Messrs. The General Electric Company of India Private Limited, Magnet House, 6 Chittaranjan Avenue, Calcutta-13, and their workmen represented by the G.E.C. Staff Union, Magnet House, 6 Chittaranjan Avenue (South), Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The General Electric Company of India Private Limited, Magnet House, 6 Chittaranjan Avenue, Calcutta-13, and their workmen represented by the G.E.C. Staff Union, Magnet House, 6 Chittaranjan Avenue (South), Calcutta-13. (Case No. VIII-319/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

The Government of West Bengal by its Labour Department, Order No. 5388-I.R./IR/10L-123(B)/63, dated 23rd December 1963, referred to this Tribunal an industrial dispute between Messrs. The General Electric Company of India Private Limited, Magnet House, 6 Chittaranjan Avenue, Calcutta-13, and their workmen represented by The G.E.C. Staff Union, Magnet House, 6 Chittaranjan Avenue (South), Calcutta-13, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed for adjudication in this case runs as follows:

Bonus for the year 1962-63.

AWARD

The Union claims bonus for the year 1962-63 at the rate of six months' total wages. The Company submitted a written statement challenging that the claim of the workmen was not justified on the available surplus calculated according to the Full Bench Formula. After several dates were fixed for hearing, the Union as well as the Company on 9th June 1964 filed a joint petition of compromise embodying the terms of settlement with the prayer for passing an award in terms of the petition of compromise. The Company agrees to pay bonus at five months' basic salary for workmen earning up to Rs. 100 (basic) per month, and three and half months' basic salary for other workmen. The terms are fair and reasonable and may be accepted. I accordingly make an award in terms of the petition of compromise which will form part of the award as Annexure "A". The award is to be implemented within 30 days of its publication in the "Calcutta Gazette."

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal
12-6-64.

Annexure "A"

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of the Order No. 5388-I.R./IR/10L-123(B) 63, dated 23rd December 1963, made by the Labour Department, Government of West Bengal

And

In the matter of an industrial dispute

Between

The General Electric Company of India Private Ltd., Magnet House, 6 Chittaranjan Avenue, Calcutta (hereinafter referred to as the Company)

And

Its workmen represented by the G.E.C. Staff Union, 6 Chittaranjan Avenue, Calcutta.

The humble petition of The General Electric Company of India Private Ltd. and The G.E.C. Staff Union most respectfully sheweth:

by an order No. 5388-I.R./IR/10L-123(B)/63, d 23rd December 1963, the following industrial ute between your petitioner. The General tric Company of India Private Ltd., and its work- represented by your petitioner. The G.E.C. Union, was referred to this Hon'ble Tribunal for dication:

"Bonus for the year 1962-63."

That the parties have settled the above dispute the terms of settlement—

(i) The Company will pay its workmen covered by this reference annual bonus for the year 1962-63 at the following rates:

(a) Workmen earning up to Rs. 100 per month as basic salary - 5 (five) months' basic salary.

(b) Other workmen 3½ (three and a half) months' basic salary.

(ii) Such annual bonus will be paid within a fortnight of the date of presenting the petition before this Hon'ble Tribunal.

(iii) The dispute is finally settled on the above terms and there will be no further claim or dispute on the above point.

That in view of the settlement reached by and ween the parties outside the Tribunal there is no e any dispute between the parties on the point rred to this Hon'ble Tribunal for adjudication.

That your petitioners therefore submit that Honour will be pleased to pass an award rding this settlement.

our petitioners therefore pray that Your Honour be graciously pleased to pass an award recording settlement arrived at between the parties tioned in paragraph 2 hereof.

nd your petitioners as in duty bound shall ever .

d the 9th June 1964.

and on behalf of The General Electric Company of ndia Private Ltd., Calcutta:
John Gilmour,
Secretary.

On behalf of The G.E.C. Staff Union, Calcutta:
Rabindranath Basu Mullick,
Secretary.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

lo 2396-I.R./IR/11L-322(B)/62. — 25th June 4. Whereas under the Government of West gal, Labour Department, Order No. 4513-I.R./ 11L-322(B) 62, dated the 6th November 1963, n dustrial dispute between Messrs. Avery Co. of ia (P) Ltd., Avery House, 28/2 Waterloo Street, Calcutta-1, and their workmen represented by the Union of Avery Employees, Sramik Bhawan, 177B Lower Circular Road, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Avery Company of India (P) Ltd., Avery House, 28/2 Waterloo Street, Calcutta-1, and their workmen represented by the Union of Avery Employees, Sramik Bhawan, 177 B Lower Circular Road, Calcutta-14. (Case No. VIII-259/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser of Indian Engineering Association.

For the Union: Shri Nikhil Ranjan Roy, Advocate.

The Government of West Bengal by its Labour Department, Order No. 4513-I.R./IR 11L-322(B)/62, dated 6th November 1963, referred to this Tribunal an industrial dispute between Messrs. Avery Company of India (P) Ltd., Avery House, 28/2 Waterloo Street, Calcutta-1 (hereinafter referred to as the Company), and their workmen represented by the Union of Avery Employees, Sramik Bhawan, 177 B Lower Circular Road, Calcutta-14 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issues framed in this case for adjudication are as follows:

1. Grades and scales of pay.
2. Privilege leave and sick leave.

AWARD

This is a reference arising out of a dispute between the clerical and subordinate staff of the Company working in the Head Office and the Area Office located in Waterloo Street and British Indian Street in Calcutta on the one hand and the Company on the other. The Company is engaged in the manufacture of weighing machines and servicing the same as also various types of weighing and testing machines. It

is complained by the Union that the workmen do not receive wages on the need-based minimum. The existing wage structure of the different categories of workmen is shown in Annexure A to the Union's written statement. The report of the Fair Wage Committee laid down the principles on which minimum wage is to be fixed. The need-based minimum for working class cannot be less than Rs. 210.97 nP. The need-based minimum for the middle class family would be higher by 80 per cent., and it would be Rs. 378.97 nP. The present scale of the different categories of workers is far short of the fair wage. The claim of the Union is embodied in paragraph 15 of its written statement.

The Union further claims revision of the privilege leave and sick leave, and the claim in this respect is embodied in paragraph 19 of the written statement.

The Union placed before the Tribunal for comparison the scales of pay of Voltas Ltd., Brooke Bond Ltd., India Tyre & Rubber Company, Bird & Co., Andrew Yule and Co., Shaw Wallace and Co. and Imperial Chemical Industry in Annexure B to its written statement.

The Union also shows the leave facilities enjoyed by the workmen of some other concern of the same region.

The Company filed a written statement stating that the grades and scales of pay and basic wages of the workmen of this Company were fixed by an award of Shri Sarkar published in the "Calcutta Gazette" on 21st July 1960, and that the Union is not entitled to claim revision of the said award within such a short time. The Company maintains wage scales which are fair and adequate and they compare favourably with those prevalent in other industries in the region. The Company also contends that the concerns listed in Annexure B to the Union's written statement are not comparable concerns with the present Company, and the wage scale of this Company can only be considered on region-cum-industry basis.

The Company also contends that the leave facilities enjoyed by the workmen of this Company also compare favourably with those available to the workmen employed in similar establishments in the vicinity.

Decisions

Issue No. 1—Grades and scales of pay

The existing pay structures for the different categories of workmen involved in this dispute are as follow

Clerical staff junior grade (non-graduates and typists) - Rs. 70- 5- 100- 10 150 E. B. - 10 170.

Junior grade, i.e., Grade I (graduates and typists) Same as above with the modification that the initial start is at Rs. 90 instead of Rs. 70
Senior Grade, i.e., Grade II— Rs. 170- 10— 250.

The Union claims higher scale for the junior grade clerks, though the starting remains the same according to that claim, the grade claimed by the Union on this score being Rs. 70 5 100- 10— 200—15- 260. The Union's claim for Grade II staff is Rs. 170— 10- -270— 15—420

In the case of stenographers, bearers, dri sweepers, durwans, etc., the claim is made at a hi scale and the initial pay remains the same excep the case of stenographers and sweepers.

A comparative wage chart can be found in Ex filed by the Company, and it is admitted to correct. Now the question is whether the exis scale is to be revised and fixed at a higher stag claimed. The Company objects to the revision the scale of pay firstly on the ground that Shri Sa made an award on the same issue in July 1960 he decided that the scale should not be revi Fixation of scale of pay is a long term affair revision thereof should not be undertaken so s The law on this point can be found in the cas Balmer Lawrie reported in F.L.R. 1964(8), page Technical consideration of res judicata cannot allowed to hamper the discretion of the Indus Tribunal because of the special characteristic industrial adjudication. If the paying capacity of employer increases or the cost of living shows upward trend, or there are anomalies, mistakes errors in the award fixing the wage structure, or t had been rise in the wage structure in compar industries in the region, industrial employees wo be justified in claiming for re-examination of the w structure. In the present case, the Union has sho that there has been some rise in the cost of liv since the award of 1960 was made. Shri Sarkar his award observed as follows:

> "The adequacy of a pay scale should be judg on regional basis by comparison with the scales of similar concerns in the neighbo hood, and the pay scales of the engineer industries as settled by the award of the Th Major Engineering Industries Tribunal sho be taken as the prevailing standard rates this region."

This view of Shri Sarkar is attacked on the s of the Union. The Union argues that Shri Sarl ignored the fact that there are few concerns sim to the present Company (Messrs. Avery Company India Pvt. Ltd.) manufacturing weighing scales in particular region, and that in making comparison the clerical staff of this Company, greater empha should be put on the region aspect on industry-cu region formula. Obviously, Shri Roy, learn representative for the Union, invites reference to Greaves Cotton's case reported in 1964 I L.L page 342. In that reported case, the follow observations were made by their lordships of Supreme Court after referring to the two cases of Supreme Court, namely, Hindusthan Motors a French Motor Car Company's cases:

> "The principle, therefore, which emerges fr these two decisions is that in applying industry-cum-region formula for fixing wage scales, the Tribunal should lay stress the industry part of the formula, if there ar large number of concerns in the same regi carrying on the same business; in such a ca in order that the production cost may not unequal and there may be equal competiti wages should generally be fixed on the ba of the comparable industries, name industries of the same kind. But where t number of industries of the same kind in particular industry is small, it is the regi

part of the industry-cum-region formula which assumes importance particularly in the case of clerical and subordinate staff, for as pointed out in the French Motor Car Company's case, there is not much difference in the work of this class of employees in different industries."

In the reported case, the Tribunal leaned more on the region part of the industry-cum-region formula, and this was approved by the Supreme Court. The Industry-cum-Region Formula has been laid down in the Express Newspapers case reported in A.I.R. 1958, S.C. page 578, and the principle of fixation of wages had been discussed therein. The question of capacity of the industry to pay is to be considered on an industry-cum-region basis after taking a fair cross section of the industry. In the case reported in 1959 I L.L.J. S.C. page 431, the law with regard to the principle of fixation of wages was discussed at page 442. The Crown Aluminium case was referred to as laying down the principle of social welfare and common good. The Express Newspapers case was also discussed in the reported case as well as in the present case. The question is not one of payment of living wages. The Union does not claim raising of the minimum wage. It is a case of payment of fair wages which still fall short of the living wages. For payment of fair wages, the financial capacity of the industry is undoubtedly a relevant consideration. The question of capacity of the industry to pay a fair wage has been considered in the Express Newspapers case. Normally, therefore, in deciding the question of capacity of the industry to pay, one is called upon to consider the wage structure of similar industries, i.e., industries manufacturing weighing machines in the same region. In the present case, the Company's witness Shri Avenger stated in his evidence that there is another Company, namely, Indian Machineries Company of Dasnagar, Howrah, which also manufactures weighing machines and its Head Office is at Strand Road, Calcutta. No other Company could be cited by him as being engaged in the manufacture of weighing machines. It must, therefore, be said that there are very few standard similar industries. It is therefore vitally suggested on behalf of the Union on the strength of the Greaves Cotton's case referred to above, that the region part of the industry-cum-region formula should assume importance, particularly when in the case of clerical and subordinate staff, there is not much difference in the work of these classes of employees in different industries. The award of Shri Sarkar ignored this aspect, and as such revision of the grades and scales of pay may be claimed by the Union, provided that the Union succeeds in proving that there should be a revision. This brings us to Annexure B to the Union's written statement. In Annexure B the Union stated that some other Companies having offices in the same region are paying higher scales of pay to their workmen. In the written statement of the Company, the scales as laid down in Annexure B to the Union's written statement, are not denied. I can, therefore, safely assume that Annexure B lays down the correct scales of the Companies listed therein. On behalf of the Company it is urged that the Companies listed in Annexure B to the Union's written statement are Managing Agency concerns and are engaged in different industries. This is no doubt a fact. But though they are engaged in different industries and are Managing Agency concerns, they being located in the same region can come into the picture for comparison in view of the fact that the present Company does not plead any financial incapacity to bear the burden of increased pay structure. The Company is financially very prosperous, and I had occasion to observe in another award that the Company paid 200 per cent. dividend to its shareholders. The Company is undoubtedly possessed of considerable finance to bear the burden of increased pay structure. In that view of the matter, it will not be a serious defect if the trading results of the present Company are not disclosed along with the Companies listed in Annexure B to the Union's written statement. Annexure B includes Voltas Ltd. having four grades for clerks, Brooke Bond Ltd. having three grades for clerks and India Tyre & Rubber Co. Ltd. having three grades for the clerical staff. Besides, the grades and scales of pay for clerks as prevalent in Bird & Co., Andrew Yule and Co., Shaw Wallace and Co. and Imperial Chemical Industries are also mentioned in this Annexure B to the Union's written statement. On a perusal of Annexure B, it will be seen that the Junior Grade Clerks in all those Companies are getting more than Rs. 170 which is the highest in this Company, and the Senior Grade Clerks are getting more than Rs. 250 which is the highest in the instant Company. The grades vary in different Companies, and it would not be fair to adopt the highest scale for the workmen of this Company available therefrom. The increase in the scale of the instant Company should be reasonable and it should not be a big jump from the present scale and also it should compare reasonably with the scale of the Companies listed in Annexure B. In fixing the scale of pay, the total wage packet including dearness allowance should also be taken into consideration. The Tribunal should not only consider basic wages, but also dearness allowance in considering the total wage packet. The present Company pays dearness allowance according to the Bengal Chamber of Commerce scale. A statement has been filed by the Company showing the said scale in accordance with the varying rise in the cost of living. According to the Union, the cost of living index is between 491 and 500 since April 1963 up to December 1963 and January 1964. According to the Bengal Chamber of Commerce scale, dearness allowance is given at Rs. 160 for the first Rs. 100 (basic), 80 per cent. on the second Rs. 100 (basic) and 40 per cent. on the third (basic). The Companies listed in Annexure B to the Union's written statement also pay dearness allowance according to the Bengal Chamber of Commerce scale. Bird & Co. pays dearness allowance on the basis of an award made on 30th April 1949, Shaw Wallace and Andrew Yule on the basis of an award, dated 30th May 1949, while Imperial Chemical Industries pays dearness allowance on the same rate under the Mercantile Award, dated 2nd August 1949. Thus a large majority of the concerns listed in Annexure B pay dearness allowance on the Bengal Chamber of Commerce scale. It is not in dispute that Voltas Ltd. is an engineering concern, while the other Companies listed in Annexure B are not. But the fact remains that they are also Companies having their office in the same region. So far as the clerical staff is concerned, the work in all those concerns would be of the same nature. It does not matter if the other Companies listed in Annexure B are not engineering concerns. Even though Voltas Ltd. is an

engineering concern, it cannot be said that it carries on the same industry like the present Company (Avery Company). Voltas Ltd. and the present Company are engaged in the manufacture of two different kinds of machineries, and as such they are not engaged in the same industry, and so there can also be no competition between the two. On the strength of the observation made by the Hon'ble Supreme Court in the Greaves Cotton case, I should take into consideration the scales of pay prevalent in the concerns listed in Annexure B in the matter of revision of the scales of pay of the clerical staff of the present Company. On the side of the Company, it is urged that the scales fixed by the Third Major Engineering Omnibus Award should be the standard. It is true that that is the general standard for all the engineering industries. But it cannot be considered as a rigid standard for an industry having capacity to pay higher scales. Moreover, in the Third Engineering Omnibus Award, the question of region did not acquire much importance, the very nature of the award being omnibus. I am not unmindful of the fact that the concerns listed in Annexure B to the Union's written statement, are Managing Agency concerns and are expected to earn considerable profits as Managing Agents. Their trading results are not, however, disclosed. I cannot, therefore, saddle the present Company with the wage structure of those Managing Agency concerns in toto. But the scale which I should revise in respect of the present Company, should approach the wage structure of those Companies as nearly as practicable. Having regard to the fact that those concerns are paying positively higher scales for their clerical staff, I am inclined to raise the scales of the clerical staff of the present Company to some extent keeping in view the Company's present scale and taking note that the increase which is given is only reasonable and proper.

First of all, I will consider the Junior Grade (Grade I). The claim is that it should go up to Rs. 260. I am in favour of raising the scale up to Rs. 200 in the following manner: Efficiency Bar remains at Rs. 150 as before. But after the E.B. is crossed, the increment will be at Rs. 10 per year up to Rs. 200 instead of Rs. 170. With regard to Graduates, they will get higher start at Rs. 90 as before.

With regard to Senior Grade (Grade II), the maximum of the scale would be Rs. 300 in place of Rs. 250. The usual increment of Rs. 10 will carry on up to Rs. 300 and end there, instead of stopping at Rs. 250.

I have taken into consideration the total pay packet in this respect. Dearness allowance is paid according to the Bengal Chamber of Commerce scheme. On this basis of that scheme, basic salary up to Rs. 100 gets the maximum benefit of neutralisation. Basic salary of the second Rs. 100 does not get full neutralisation of the cost of living, but neutralisation is effected to a certain percentage. That is why I have raised the maximum of the Junior Grade from Rs. 170 to Rs. 200. The third Rs. 100 of the basic salary gets lesser percentage of neutralisation, and taking this into consideration, the highest scale of the senior grade clerks has been raised from Rs. 250 to Rs. 300.

With regard to stenographers, the claim is for higher start by Rs. 20 with the maximum of Rs. 340. I have compared the scales of stenographers as mentioned in Annexure B to the Union's written statement. The present scale of the Company does not compare very much unfavourably with the scales shown in Annexure B. The stenographers will, therefore, start at Rs. 100 and I am not willing to disturb it. There are two grades for stenographers in Brooke Bond Ltd. In the present case, the Union does not claim multiplication of the grades for stenographers, and I do not intend to disturb the grade of the stenographers as it stands. On the side of the Union it is urged that the female stenographers are getting higher scale. But there is no record before me in this respect.

Now I will consider the claim of the subordinate staff. The bearers and peons have a scale which ends at Rs. 54. The claim is that it should go up to Rs. 86. Having considered the scales of bearers in Annexure B, I raise the scale of bearers and peons to Rs. 60. The increment of Rs. 1.50 nP. will continue until the maximum of Rs. 60 is reached. It may be mentioned here that the subordinate staff do not get dearness allowance according to the Bengal Chamber of Commerce scale. They get dearness allowance at a different scale as disclosed in the comparative statement filed by the Company (Ext. A). Dearness allowance neutralises the cost of living to a considerable extent. But there was rise in the cost of living in recent times, and the industry has capacity to pay as already found by me. I have compared the scales of pay of the subordinate staff of the Company with the scales of pay of similar staff in different Companies as listed in Annexure B to the Union's written statement. I am in favour of raising the scale to some extent in order to bring it in conformity with the scales of pay available to the subordinate staff in other Companies with an eye to avoid putting in any serious burden upon the finance of the Company. In this view of the matter, I raise the scale of pay of bearers and peons to Rs. 60 from Rs. 51 as existing.

Similarly, the scale of pay of head bearers should also go up to Rs. 89 instead of Rs. 85, the increment remaining the same.

In the case of drivers, the maximum of the scale would go up to Rs. 100 instead of Rs. 96.

Now I come to the case of sweepers. They start at Rs. 30. The claim is that they should start at Rs. 35. I think the claim is justified in view of the fact that Rs. 35 is the minimum start for bearers and durwans. The job of sweepers is no less onerous. The maximum of the scale of sweepr is raised to Rs. 50 instead of Rs. 45. The increment will be Re. 1 as usual.

With regard to durwans, they start at Rs. 35 and end at Rs. 54. I raise the maximum to Rs. 60 in the same manner as in the case of bearers and peons.

With regard to head durwan, the maximum is fixed at Rs. 89 instead of Rs. 85. The usual increment of Rs. 2 will continue.

In this manner, the scales and grades of pay of the clerical and subordinate staff are revised. Now the question is at what point of time, the new revised

ales of pay should become into operation. The ference was made on 6th November 1963. The arned representative for the Company submits that crement is paid to all categories of employees on st January every year. In my considered opinion, ie new revised scales should be given effect to om 1st January 1964 and the Company is directed ccordingly.

Coming to the question of adjustment, the case of weepers should be clarified. Since their initial start ould be at Rs. 35 with effect from 1st January 1964, ll the sweepers who were getting less than Rs. 35 n 1st January 1964 would be entitled to have their ay fixed at Rs. 35 on the said date and they would ot be entitled to any further advantage.

Issue No. 2—Privilege leave and sick leave

Now I will come to the Union's case with regard o privilege leave and sick leave. The Company rants privilege leave for 14 days cumulative up to 8 days for employees of less than 10 years' service, nd 28 days a year cumulative up to 42 days in the ase of employees serving for more than 10 years. he Union claims that there should be one month's rivilege leave every year cumulative up to three ionths. The Union in this respect relies on the eave facilities granted by the Companies listed in nnexure C to the Union's written statement. The ompany denies the correctness of this Annexure C. he witness for the Union stated that he collected he figures of Annexure C from the Unions concerned nd from some of his friends working in different ompanies. The correctness of the figures is hallenged, and it will appear from the cross-xamination of Shri Sunil Kumar Roy that the orrectness of the figures are successfully assailed on he part of the Company. It would, therefore, be nsafe to rely upon those figures of Annexure C. Vith regard to privilege leave, the Company makes distinction between employees serving for less than 0 years and for more than 10 years. I see no point n maintaining this distinction. I am in favour of emoving this distinction, and privilege leave would e enjoyed by every one of the clerical staff for 8 days per year cumulative up to a maximum of 2 days. Privilege leave is accordingly revised by me n this case.

With regard to sick leave, the Company grants 5 days' sick leave on full salary per year, subject o a maximum of 12 months in the whole service areer. The Union claims 21 days sick leave in place f 15 days. I do not think there is any reason for nlarging the period of sick leave. The sick leave will emain the same for the clerical staff.

With regard to subordinate staff, they enjoy rivilege leave for 14 days in a year and there is no eason for revising the same. Regarding sick leave, here is no claim by the Union so far as the sub-rdinate staff is concerned.

Subject to the modifications indicated above, the eave rules remain unchanged. Revision in the leave ules will take effect from 1st January 1964.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
11-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2516-I.R./IR/14L-2(A)/64.—27th June 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3623-I.R./IR/14L-14/60, dated the 19th July 1960, read with its Corrigendum No. 509-I.R./IR/14L-14/60, dated 6th February 1962, the industrial dispute between the Municipalities in West Bengal mentioned in the list attached to the said order represented by the West Bengal Municipal Association, C-55 College Street Market, Calcutta-12, and their workmen represented by the West Bengal Municipal Employees' Federation, Dr. Meghnad Saha Road, Asansol, Burdwan; Hooghly Distirct Municipal Workers' Union, 346 G. T. Road, Belur, Howrah; and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhar, G. T. Road, Chandernagore, Hooghly, regarding the issue mentioned in the said order, being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shrimati Subhasini Pathak, a workman of Purulia Municipality, made a complaint in writing to the said Industrial Tribunal against the said Purulia Municipality alleging that the said Municipality had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A Industrial Disputes Act by Shrimati Subhasini Pathak, Midwife, Purulia Municipality (represented by Shri Balai Chatterjee, General Secretary, West Bengal Municipal Employees' Federation, 213KL Traffic Quarters, Asansol), against the Purulia Municipality represented by

he Administrator of that Municipality. (Case Jo. 152|63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the applicant: Shri B. Chatterjee, LL.B., General Secretary, West Bengal Municipal Employees' Federation.

For the Municipality: Shri S. Roy, of the West Bengal Municipal Association.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shrimati Subhasini Pathak, formerly employed as a Midwife under the Purulia Municipality, which is the O.P. in the present case, complaining that she was illegally, unjustly and unreasonably dismissed or discharged from service on some vague, unfounded and unreasonable grounds by the Administrator in charge of the Municipality by his Order, dated 27th October 1960, in contravention of the relevant provisions of section 33, Industrial Disputes Act, though the adjudication proceedings of another dispute between the Municipality and its workmen, referred to this Tribunal by Government Order No. 3623-I.R., dated 19th July 1960, were then pending before this Tribunal.

It is alleged by the applicant that she was a permanent worker of the Municipality and had put in about 10 years of honest and sincere service to the Municipailty before her discharge or dismissal complained of in the present case. She was thrown out of employment for no fault on her part. Her discharge or dismissal was against the provisions of Industrial Disputes Act and also the provisions of Bengal Municipal Act. She claims reinstatement with back wages.

The application is opposed by the Municipality. The contention urged on behalf of the Municipality before this Tribunal are as follows. The present application under section 33A is not maintainable in law or on facts. The Board of Municipal Commissioners was superseded and the Municipality was placed in charge of an official Administrator. On or about 27th October 1960 the then official Administrator found that the retention of the post of Midwife held by the present applicant was no longer necessary in view of the facilities provided for maternity cases in the Government Hospital and so he abolished the post and terminated the service of this applicant with effect from 1st December 1960 by his Order, dated 27th October 1960. In doing so, the Administrator also took into consideration the poor financial condition of the Municipality. The fact of termination of service of Shrimati Subhasini Pathak was duly intimated to the Assistant Labour Commissioner with reasons for not paying any compensation. No intimation was received from the Assistant Labour Commissioner and the matter was treated as disposed of by the Administrator. The termination of service of Shrimati Subhasini Pathak was justified on the grounds that retention of her post was l longer necessary and the financial condition of t Municipality was also very poor. There was breach of any provision of section 33, Industri Disputes Act.

The undisputed facts of the present case are follows. At the time of her discharge or dismiss the applicant was a permanent worker in confirm service and had put in about 10 years' service. charge-sheet was given to her for any miscondu or neglect of duty. She was straightaway inform by the Administrator's letter, dated 27th Octob 1960, that her service would terminate with effe from 1st December 1960, because the Municipali had no longer any necessity for retaining a Midwi and the post of Midwife that she was holding woul be abolished with effect from that date. Exhibit is a copy of that letter. This letter was given effe to and her service was terminated from 1st Decen ber 1960. No compensation was paid to her f such termination of her service. It is now contende on behalf of the Municipality that it was a case retrenchment and not a case of discharge or di missal by way of punishment and as such, it coul not come under the purview of section 33(2)(b Industrial Disputes Act, though the adjudicatio proceedings of another dispute referred to th Tribunal by Government Order No. 3623-I.R., dat 19th July 1960, were pending at the time of t discharge or dismissal. It is next urged that th being the position, there was no contravention of an relevant provision of section 33, Industrial Dispute Act, and so the present application under section 33A is not maintainable. It is proved by evidence an it is not also disputed that the only duty of this appl cant when she held the post of Midwife was t attend to maternity cases in the houses of rat payers on calls given to her and for attending suc calls at the rate-payers' houses, she was entitled t a maximum remuneration of Rs. 5 from the part calling her and she was to get this remuneration i addition to her pay and other allowances from th Municipality. So, she was not appointed as a Mid wife attached to any hospital or establishment ru by the Municipality, but the Municipality kept h in service for the purpose of providing help i maternity cases at the residential houses of the rat payers. Exhibit D is the copy of the proceeding dated 21st October 1960, relating to the subject the post of Midwife. It appears from Ext. D tha the Administrator considered that the Municipalit had no longer any necessity for retaining a Midwif on the following recorded grounds:

> "Records do not show that her services wer even requisitioned by any rate-payer unab to pay her fees. Nor is there any record t show what work she had been doing. Ther is a first class Government Hospital, her besides maternity clinics. Rich and poo people can easily utilise these institution Hence retention of a midwife is no longe necessary and would amount to waste Municipal funds."

I have already indicated above that the post Midwife held by the present applicant was no attached to any Municipal Hospital or other estal lishment, but it was created for the purpose giving aid to maternity cases at the rate-payer houses on their requisitions. So, the existence of

first class Government Hospital and other maternity clinics could not be a sufficient ground for discharging her. The evidence is that the Government Hospital is in existence since before the creation of this post of Midwife. There is nothing to prove that the Midwife was to keep any record of works done in private houses by her. When there was no rule for maintaining such a record, the absence of any record to show that work she had been doing could not also be a reasonable ground for discharging her. At least, she should have been given some time to show her work by a direction for keeping a record of her work and submitting the record monthly to the Municipal authorities. It appears that she was summarily discharged on a personal view of the Administrator and no opportunity was given to her to explain the circumstances which apparently weighed with the Administrator in discharging her. In the above view of the patent facts and circumstances of the case, it cannot but be held that it was an arbitrary discharge of the Midwife by the Administrator simply on the basis of some personal views held by him. Even if it was a case of retrenchment on the ground that her services were no longer necessary, it may be stated at once that no sufficient grounds for retrenchment have been established. The personal views of the Administrator expressed in the proceedings, Ext. D, cannot, in my view, amount to sufficient legal grounds for retrenchment of this woman worker. I have already indicated above that she was employed as an independent Midwife unattached to any Hospital or other establishment simply for the purpose of giving aid to maternity cases at the houses of rate-payers and so the existence of Government Hospital and other maternity homes would not be a sufficient ground for abolishing her post as unnecessary. It is also to be noted that she was not paid any compensation. If the Administrator treated it to be a case of retrenchment, certainly she would have been paid some compensation. The conduct of the Administrator shows that he did not treat it as a case of retrenchment. Payment of compensation is one of the essential pre-conditions of retrenchment under section 25F, Industrial Disputes Act. In this view of the matter, I cannot accept the present contention of the Municipality that her discharge was a case of retrenchment and as such it could not fall under the purview of section 33(2)(b), Industrial Disputes Act, and consequently the present application under section 33A, Industrial Disputes Act, would not be maintainable. No doubt, a case of retrenchment for reasons other than by way of punishment would not come under the scope of section 33(2)(b), Industrial Disputes Act. This principle has been decided in the case of Silver Cloud Estate vs. Labour Court, Coimbatore & Ors. [LLJ 1960(II), 571]. I fully accept the principle laid down in this case. But, this principle cannot affect the present application. I am unable to hold that it was a case of bona fide retrenchment. No doubt, there is nothing to show that she was discharged or dismissed by way of punishment for any misconduct. It is contended on this position on behalf of the Municipality that her discharge or dismissal complained of in the present case cannot also come under the purview of section 33(2)(b), Industrial Disputes Act, as it was not effected for any misconduct unconnected with the dispute in respect of which adjudication proceedings were pending before this Tribunal at that time. The correct legal position appears to me to be that section 33(2)(b), Industrial Disputes Act, covers not only a case of discharge or dismissal by way of punishment for some misconduct unconnected with the dispute but also a case of a discharge simpliciter, which is not by way of punishment. This has been laid down by the Bombay High Court in the case of National Machinery Manufacturers Ltd. vs. Vyas P. D. & another [LLJ 1961(II), 274]. In my view of the facts and circumstances of the case relating to the termination of service of this applicant, it was nothing but a case of discharge simpliciter. I have already indicated above that it was not and could not be a bona fide retrenchment, nor was it a case of discharge or dismissal by way of punishment. The simple position was that the Administrator had some notions of his own about the necessity for retaining the post held by this worker and on the basis of such notions, he discharged or terminated the services of this worker in exercise of the inherent right of the employer to terminate the service of a worker whom the employer did not like to keep in service. As a case of discharge simpliciter, it certainly fell within the purview of section 33(2)(b), Industrial Disputes Act, and the employer was bound to comply with the requirements of the proviso to that section because of the pendency of the adjudication proceeding of another dispute, already referred to this Tribunal. The employer did not comply with these requirements and as such, there was contravention of the provisions of section 33(2)(b), Industrial Disputes Act, in the present case. So, the present worker is legally entitled to maintain the present application under section 33A, Industrial Disputes Act. The application cannot, therefore, fail on the ground that it does not lie under section 33A, Industrial Disputes Act. As to the merits of the case, I have indicated and held above that it was a case of arbitrary discharge of the worker by the Administrator and the discharge was not justified and the grounds for discharge given by the Administrator were not tenable. The applicant is, therefore, entitled to appropriate relief against such discharge. As it is a case under section 33A, Industrial Disputes Act, it is to be treated as a reference under section 10 and disposed of accordingly. As to the reliefs admissible to this worker, I am of the view that having regard to the overall facts and circumstances of the case, she should get some compensation but not reinstatement. The fact remains that the post has been abolished by the Administrator and it is no longer in existence. Another very pertinent fact is that the present application under section 33A was made after much delay. In fact, it was made more than two and half years from the date of the impugned discharge. Although law has not provided for any limitation of time for an application under section 33A, Industrial Disputes Act, still the application should be made within a reasonable time. It is contended that the application was delayed, as the matter was referred to the local Assistant Labour Commissioner and this worker was expecting that the Assistant Labour Commissioner would take some steps, but when after waiting for a long time, it was found that no step was taken by the Assistant Labour Commissioner, she made the present application. No doubt, it is an undisputed position that

the matter of her discharge was intimated to the local Assistant Labour Commissioner by the Administrator, but thereafter nothing was done by the local Assistant Labour Commissioner. Even assuming that there was unreasonable inaction on the part of the local Assistant Labour Commissioner, the worker should not have delayed so much in making the present application. This delay, though it would not by itself lead to the failure of this application on the ground of limitation, would certainly be taken into consideration in granting relief to this worker. Having come with this application with such inordinate delay, she is not, in my view, entitled to the relief of reinstatement, though her discharge has been found to be arbitrary and unjustified. She should get compensation and I think that it would be sufficient to allow her compensation in the nature of retrenchment compensation. She had put in more than 10 years' service at the time of her discharge. I would allow her five months' full wages at the rate last drawn by way of compensation.

In the result, I allow this application under section 33A, Industrial Disputes Act, and award that the discharge of this applicant with effect from 1st December 1960 was really a discharge simpliciter by the then Administrator of the Municipality, but the discharge was arbitrary and not justified and she would get only compensation for the arbitrary and unjustified discharge without reinstatement in service and the compensation would be equivalent to five months' full wages at the rate last drawn by her. I further award that the Municipality shall pay her this compensation within 15 days from the publication of this award.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
15-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100.)

Centre—Calcutta

Group/Sub-group	May 1964.
I-A. Food :	
(a) Cereals and Products	106
(b) Pulses and Products	140
(c) Oils and Fats	132
(d) Meat, Fish and Eggs	121
(e) Milk and Products	104
(f) Condiments and Spieces	121
(g) Vegetables and Fruits	165
(h) Other Food	116
Food Index ..	120
I-B. Pan, Supari, Tobacco and Intoxicants ..	136
II. Fuel and Light	112
III. Housing	104
IV. Clothing, Bedding and Footwear ..	113
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	121
(e) Others	105
Miscellaneous Index ..	111
General Index	118
Estimated General Index on Base : 1944=100	178

ILLEGIBLE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

gistered No. C207

The Calcutta Gazette

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DHA 25] THURSDAY, JULY 16, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

2395-I.R./IR/10L-207 63. 25th June 1964.

eas an industrial dispute between Messrs. ia Electric Steel Co. Ltd., 8 Swinhoe Street, tta-19, and their workmen represented by the a Iron & Steel Workers' Union, 7/2A Jamir Calcutta-19, relating to the matter specified in hird Schedule to the Industrial Disputes Act, XIV of 1947), was referred by the employer ie workmen to arbitration by the Arbitrator l in the Arbitration Agreement published under vernment of West Bengal, Labour Department, No. 1435-I.R./IR/10L-207/63, dated the 9th 1964;

whereas the arbitration award on the said rial dispute given by the said Arbitrator was ed by the State Government on the 22nd June

v, therefore, in pursuance of the provisions of ction (1) of section 17 of the Industrial Disputes 947 (XIV of 1947), the Governor is pleased to publish the said award as shown in the ure hereto.

ANNEXURE

ereas an industrial dispute existed between . Bhartia Electric Steel Co. Ltd., 8 Swinhoe Calcutta-19, hereinafter referred to as oyers" and their workmen represented by a Iron and Steel Workers' Union, 7/2A Jamir Calcutta-19, hereafter referred to as "work- relating to the matter specified in the Third Schedule to the industrial Disputes Act, 1947 (XIV of 1947);

And whereas the employers and the workmen have, under sub-section (1) of section 10A of the said Act, referred the said dispute to arbitration by an Arbitration Agreement and had submitted to the State Government under sub-section (3) of the said section a copy of the said arbitration agreement;

Now, therefore, in pursuance of sub-section (3) of section 10A of the Industrial Disputes Act, 1947 (XIV of 1947), Government of West Bengal, Labour Department, vide Order No. 1435-I.R. IR 10L-207/63, dated 9th April 1964, referred the said dispute to me to act as an Arbitrator in pursuance of the arbitration agreement submitted by the parties to the State Government under the aforesaid sub-section of the Industrial Disputes Act.

As per order of the Government stated above I took up the dispute between Messrs. Bhartia Electric Steel Co. Ltd and their workmen represented by Bhartia Iron and Steel Workers' Union and give my Award as follows:

Bhartia Iron and Steel Workers' Union raised a dispute concerning incentive bonus scheme for the electric furnaces and ingot departments of Bhartia Electric Steel Co. Ltd. at 8 Swinhoe Street, Calcutta-19. On 9th of November 1962 the said Union and the Company came to an agreement in respect of their incentive bonus scheme. This agreement, however, was on a bipartite basis and incentive was calculated on average daily production. Term 5 of the agreement stated that for every ton (metric)

of liquid steel output exceeding "no bonus limit" an amount at the rate selected from the table given below on the basis of average daily production shall be credited to the incentive pool. The scheme was as follows:

Average daily production.	Rate per metric ton.
Exceeding 34 m.t. but not more than 42 m.t.	Rs. 14.30 nP.
Exceeding 42 m.t. but not more than 45 m.t.	Rs. 16.30 nP.
Exceeding 45 m.t. but not more than 47 m.t.	Rs. 17.30 nP.
Exceeding 47 m.t. but not more than 49 m.t.	Rs. 18.30 nP.
Exceeding 49 m.t.	Rs. 19.30 nP.

The agreement stated above improved production. In November 1962 the production in all the three furnaces A, B and C together average per day was 44.9 m.t. In December 1962 it was 46.1. In January 1963, however, the average production per day came down to 42.1 m.t. In February 1963 this went up to 44.5 m.t. Thereafter management sensed something wrong with the furnaces A and B and imposed certain restrictions which automatically lowered the production. The conditions imposed by the management were (i) restriction of maximum loading on A and B furnaces, (ii) production of more casting heats, (iii) production of more coupler heats and (iv) greater use of heavy scrap in such heats.

With these restrictions imposed on the furnaces, production was reduced in March 1963 to 41.4 m.t., in April 1963 to 41.1 m.t., in May 1963 to 41.63 m.t. in June 1963 to 39.9 m.t. and in July 1963 to 41.2 m.t. It can be noticed that the production before the imposition of the restrictions was on its height in December 1962, i.e., 46.1 m.t. per average day while after the introduction of the incentive in March, the production came down to 41.1 m.t. in April 1963. The fluctuation after the introduction of the restrictions was negligible while the fluctuation was somewhat noticeable during the months October 1962 to February 1963 before the introduction of the restrictions. It was due to these variations in production, the workers' pay-packet was disturbed and therefore with the restriction of production the Union raised a dispute for compensation for the loss of wages due to no fault of theirs. There were discussions on bipartite basis between the said Union and management and ultimately an agreement was reached between the Union and the Company. This agreement was dated 27th August 1963 wherein the dispute in respect of compensation for the changed circumstances both the parties agreed that in the event of any disagreement each party will choose a single arbitrator and this constitute a Board of Arbitration. Thereafter bipartite discussion failed and then each party selected their own arbitrator. Md. Elias, M.P., acted on behalf of the Union and Shri R. L. Tantia, M.P., for the management, but ultimately owing to some difference of opinion, both gave separate awards not acceptable to either party. The said agreement of the 27th August 1963 further incorporated that in the event of the said Arbitrator's not being able to arrive at a common decision they should appoint an umpire of their own choice and the decision of the umpire should be final and binding. Accordingly the matter was referred to me to act as an Arbitrator as provided under the Industrial Disputes Act.

The Union was represented by Shri Biren Mitra, Shri Sanat Chowdhury and Shri Paritosh Das Gupta and the management by Shri J. P. Chowdhury and Shri Prakash Nath.

The Union opened up their case and referred to Award of the arbitrator Md. Elias, M.P. Md. Elias, one of the arbitrators, suggested 5 m.t. per day compensation on the basis of co-relating the maximum monthly production figure after introduction of the revised scheme in November 1962 and the average monthly production figure during the five months after introduction of restrictive production. The other arbitrator Shri R. L. Tantia, M.P., of course followed a different method and co-related the average monthly production figure of the 6 months prior to imposition of restriction and six months subsequent to this. He, however, was not quite categorical about the compensation amount but stated that the compensation should not exceed 88.20 m.t. per month in any case.

On the perusal of the Statistical information contained in the written statement of both the parties and hearing their respective viewpoints I am of the opinion that we should follow a little otherwise procedure. Management maintained that the maximum production reached in December 1962 was only the usual picture as in other years whereas the union representatives mainatined that in all fairness the December figure should be singly followed without reference to other months' figures during the period of November 1962 and February 1963. It is therefore, clear that both the sides held the view that the condition during November 1962 and February 1963 as represented by the average figure for these months was not full proof and tried either to extend the period backward by two months as pleaded by the management or to bring to the forefront monthly average figure for December 1962 only as pleaded by the union. The management however pointed that December was the month when the company always recorded highest production not only in Furnace Department but in other departments as well but I am confined to the average production in 1962 and 1963. So it is immaterial to select any particular month but I noticed the trend was upward after the incentive scheme agreement and acted accordingly.

I found from the record that the representatives of both union and management brought in controversial arguments over technical aspects of electric furnaces. For example, on the question of slightly lower production in January 1963 the union complained that this was as a result of burning of the transformer as well as scarcity of dolomite. Management, however, denied the charges. It may be noticed that after the agreement in November 1963 there was a stiff rise of 46.1 m.t. in December 1963 and a fall in January 1963. This sudden fall was explained by the union as stated. It is difficult for a non-technical man to find out relative advantages and disadvantages in a electric furnace in its technical aspects and therefore I refrain from making any comments on the question of lower production in January 1963. Hence I concentrate myself on the facts and figures regarding monthly production supplied by the parties and explained during hearing.

I have gone through the records and heard arguments of both sides. I now record that both parties agreed that the average annual production figure for 1957 and 1959 were somewhat normal picture and as such I feel that the average of these two years which was little less than December 1962 figure should be adopted for comparison with the average figure for the period of five months subsequent to the introduction of the restrictive measures. My thinking of the whole problem was more dependent on the common sense rather than in a pure technical way. I therefore tried to find an acceptable proposition. I have considered the viewpoint of the parties so far as production figures given for 1957 and 1959. The production figure in 1957 average of which comes to 45.89 m.t. and 45.65 m.t. in 1959. Avearge of these two figures comes to 45.77 m.t. per month. I now calculate the average production figure for the months of March 1963 to July 1963 which is 41.04 m.t. Since these months are matters in the dispute I take the above average and compare this average with the average of 1957 and 1959 production. Comparing the two, it comes to 4.75 m.t. per day. Before I conclude I would like to mention that too much rigidity may not be congenial in this atmosphere particularly when most of the arguments were based on technical assumption but nevertheless this assumption may not be quite chronometrically correct but it will definitely be near about such correctness. I, therefore, taking all aspects, consider that compensation be paid to the workmen for the loss of production from March 1963 onward at the rate of 4 m.t. per day or 120 m.t. in a month of 30 days. This is my Award.

D. CHATTERJEE,
Labour Commissioner,
West Bengal
and
Arbitrator.
22-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2440-I.R./IR/8L-6/61.—26th June 1964.—Whereas, under the Government of West Bengal, Labour Department, Order No. 268/I.R./IR/8L-6/61, dated the 19th January 1961, the industrial dispute between Messrs. Sarat Textiles, 9 B. T. Road, Calcutta-2, and their workmen represented by Cotton Textile Workers' Union, 7 Rani Rashmoni Road, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947, (XIV of 1947, was referred to the Third Industrial Tribunal for adjdication;

And whereas on an appeal filed by the said Company against the Award made by the Third Industrial Tribunal on the said industrial dispute, the Hon'ble High Court, Calcutta, sent back the case on remand for rehearing;

And whereas the said Third Industrial Tribunal adjudicated on the said dispute and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of an industrial dispute between Messrs. Sarat Textile, 9 B. T. Road, Calcutta-2, and their workmen represented by Cotton Textile Workers' Union, 7 Rani Rashmoni Road, Calcutta-13. (Case No. VIII-35 of 1961.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri J. N. Pandey, President of the Union.

For the Company: Shri K. K. Maitra, Vice-President of the Assam, West Bengal, Orissa and Bihar Employers' Association.

AWARD

By Order No. 268-I.R./IR/8L-6/61, dated the 19th January 1961, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Sarat Textile, 9 B. T. Road, Calcutta-2, and their workmen represented by Cotton Textile Workers' Union, 7 Rani Rashmoni Road, Calcutta-13, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled?

(i) Shrimati Manorama Mukherji.

(ii) Shrimati Saraswati Mullick.

The reference relates to an industrial dispute existing between Messrs. Sarat Textile, 9 B. T. Road, Calcutta-2 (hereinafter be referred to as the Company), and their workmen represented by Cotton Textile Workers' Union, 7 Rani Rashmoni Road, Calcutta-13 (hereinafter be referred to as the Union) Previously the dispute under reference was adjudicated upon by this tribunal and an award was given on 19th April 1962. There was only one issue framed in the order of reference regarding dismissal of two women workers, Shrimati Manorama Mukherji and Shrimati Saraswati Mullick. By that award the two women workers became entitled to reinstatements and also to the wages for the period of their forced unemployments. Against that award the Company moved the Hon'ble High Court at Calcutta. A Rule was issued but none represented the workmen or the Union before the Hon'ble High Court. His Lordship was pleased to remand the case with direction for a finding on the preliminary point, whether the dispute under reference is an industrial or individual one. In accordance with the directions of the Hon'ble Court the case was taken up afresh.

Both parties appeared before this Tribunal and participated in the hearing of the case. Quite a number of witnesses were examined in addition to the evidence already on the record. The case was heard on several dates. Meanwhile parties having expressed common desire to settle up the dispute amicably, all opportunities and facilities were given to them for a peaceful settlement of the dispute. I am happy to note that parties have been successful in settling up the dispute amicably. They filed a joint petition of compromise on 16th May 1964 incorporating therein the terms of settlement. In terms thereof Shrimati Saraswati Mullick has been paid a lump sum of Rs. 390 and Shrimati Monorama Mukherji a sum of Rs. 290 in addition to their earned wages, provident fund, etc. In consideration of the payments received by the two women workers question of their reinstatements has been abandoned. The joint petition of compromise has been signed on behalf of the Company by the Manager Shri P. C. Das Gupta and also by the learned Advocate Shri K. K. Maitra and on behalf of the Union by the General Secretary Shri Kshitish Chandra Sinha. The two concerned workers also signed. Shrimati Manorama Mukherji signed her name and Shrimati Saraswati Mullick put her thumb impression. I have accepted the terms of settlement as fair, reasonable and lawful. Accordingly an award is made on compromise in terms of the joint petition of compromise filed before this Tribunal on 16th May 1964 which do form part of the compromise award as an annexure thereto.

Dictated and corrected
by me,

J. N. MANDAL.
Judge.

JITENDRA NATH MANDAL.
Judge,
Third Industrial Tribunal,
19-6-64.

Annexure

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri J. N. MANDAL, Judge.
In the matter of an Industrial Dispute

Between

Messrs. Sarat Textiles Ltd.

And

Their workmen represented by Cotton Textiles Workers Union (Vide G.O. No. 268-I.R., dated 19th January 1961).

The humble joint petition of compromise between the Company and the Union abovenamed.
Most respectfully sheweth:

1. That the above case has been compromised between the parties on the following terms and conditions:

(a) That Shrimati Saraswati Mullick will get a lump sum payment of Rs. 390.

(b) That Shrimati Monarama Mukherjee will get a lump sum payment of Rs. 290.

(c) That the above payments will be made within seven days against discharge receipts to be granted by Shrimati Saraswati Mallick and Shrimati Monarama Mukherjee.

(d) That Shrimati Saraswati Mallick and Shrimati Monarama Mukherjee will not get reinstatement in the mill of the Company. They will be given clean certificates.

(e) That the above lump sum payments are made in full and final settlement of this case excluding Provident Fund and earned wages and overtime wages if any due to the workmen.

2. That the dispute is thus settled between the parties once for all by this compromise petition.

Under the circumstances, your petitioners most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making the compromise petition as an Annexure to the same.

And your petitioner, as in duty bound, shall ever pray.

Manorama Mukherji.

L.T.I. of Shrimati Saraswati Mallick.
Kshitish Ch. Sinha, General Secretary
for the Union.
3-6-64.

For Sarat Textiles Ltd.
Prithwish Chandra Das Gupta.
Manager.
J. N. MANDAL, Judge,
Third Industrial Tribunal
19-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2450-I.R./IR/IIL-89(A)/62.- 26th June 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 3607-I.R./IR/IIL-89(A)/62, dated the 28th August 1963, the industrial dispute between the management of the Women's Co-operative Industrial Home Ltd., Uday Villa, Kamarhati, 24-Parganas, and their workmen represented by Women's Co-operative Industrial Home Employees' Union, Uday Villa, 64 Feeder Road, Belgharia, 24-Parganas, regarding the issues mentioned in the said order, being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

ow, therefore in pursuance of the provisions of tion 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure eto.

ANNEXURE

the matter of an industrial dispute between the Management of the Women's Co-operative Industrial Home Ltd., Uday Villa, Kamarhati, 24-Parganas, and their workmen represented by Women's Co-operative Industrial Home Employees' Union, Uday Villa, 64 Feeder Road, Belghoria, 24-Parganas. (Case No. VIII-181 of 1963.)

FORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

vide its Labour Department order No. 3607/I.R./IR/89(A) 62, dated Calcutta, the 28th August 1963, Government of West Bengal has referred this ustrial dispute to this Tribunal for adjudication er section 10 of the Industrial Disputes Act. party to the reference is the management of the men's Co-operative Industrial Home Ltd., Uday e, Kamarhatti, 24-Parganas (hereinafter to be ribed as the Management or Home), and the r party their workmen represented by Women's perative Industrial Home Employees' Union einafter to be described as the Union).

he only issue referred for my adjudication is the wing:

Whether the termination of service of Shrimati Sujata Mitra is justified? What relief, if any, is she entitled to?

ter the reference was received by this Tribunal notices were issued to both parties and they their written statements.

e following are the main averments of the en statement filed on behalf of the Union.

is Home is an industrial establishment under West Bengal Co-operative Societies Act. It the work of handicrafts and other materials ced by female workers. For the purpose of ng the establishment the Home engages several men and it is run under the direct control and nistration of the Vice-President with two taries. From the inception of this Industrial e there has been a post called the post of a rintendent whose duty it is to look after the of the women workers, for betterment of the uction and its quality and also to make arrange- for making production consistent with the s received by the establishment and also to et the finished goods. This Home was running logs and the Vice-President Shrimati Bina Das ed Shrimati Sujata Mitra who was a graduate qualified in special crafts to give up her employ- under Community Development Project and to accept the post of the Superintendent at Uday Villa. During the period when Shrimati Mitra acted as Superintendent, the quality of production in Uday Villa improved to a great extent and Shrimati Mitra became very popular among the workers and other persons connected with this establishment. As a result of her popularity Shrimati Das went to the background and lost her importance to such an extent that she became jealous of Shrimati Mitra.

Shrimati Mitra had to work very hard for rendering her services to the establishment. In spite of her pressure of work she was compelled to entertain the friends and guests of Shrimati Das who were brought to Uday Villa. This was resented by Shrimati Mitra and Shrimat Das threatened her to resign her post which she declined to do. This made Shrimati Das furious and she managed to terminate the services of Shrimati Mitra on 14th October 1961 by a letter issued in the name of Shrimati Dipali Ghosh, a Joint Secretary of the establishment. It transpired subsequently that the post of the Superintendent which Shrimati Mitra was occupying has been abolished in a meeting alleged to have been held on 11th October 1961. No agenda for abolition of the post was put up at the meeting, and there is reason to think that the resolution regarding the abolition of the post is a false and fictitious one connected by Shrimati Das and her two Secretaries. The alleged termination of the service of Srimati Mitra was made with a mala fide motive for removing Shrimati Mitra from Uday Villa and it was done by Shrimati Das to feed fact her personal grudge against Shrimati Mitra. It should be held that the termination of Shrimati Mitra is illegal and unjustified and she should be reinstated with full compensation for the period of her unemployment.

In the written statement of the Home some preliminary objections have been taken besides the objection regarding the merits of the case. It is stated in the first place that the dispute is an individual dispute and not an industrial dispute and so the reference is not maintainable in law. In the second place it is stated that the Home does not carry on any business or undertaking with the sole object of earning profits and it is not an industry within the meaning of section 2 clause (j) of the Industrial Disputes Act and so no industrial dispute involving such an establishment can be raised in law. It is next contended that that Shrimati Sujata Mitra is not a workman within the definition of section 2(s) of the Industrial Disputes Act inasmuch as she exercised managerial and administrative functions over the womenfolk under training and so she was in a position of command, direction and control.

As regards the merits of the case it is stated that Shrimati Mitra was never directed by the Vice-President to entertain her guests and friends or that she was ever jealous of Shrimati Mitra's popularity and threatened her to resign her post out of any personal or mala fide motive. It was further submitted on behalf of the Home that the termination of the services of Shrimati Mitra was not by way of retrenchment. Her post was abolished in pursuance of a resolution passed in a meeting of the Managing Committee on 11th October 1961. The resolution was passed after compliance with the rules and formalities required for a meeting. The service of Shrimati Mitra was terminated under the

common law regulating the relationship of master and servant and there was no element of victimisation and so Shrimati Mitra was not entitled to any relief.

Appearance of the parties are as follows:

For Women's Co-operative Industrial Home Ltd. -Shri N. K. Mukherjee, Advocate assisted by H. P. Palodhi, Advocate.

For Women's Co-operative Industrial Home Employees Union -Shri N. M. Das Gupta, Advocate, instructed by Shri Patit Paban Pathak and Shri Nanda Srimani, Advocates.

Decision

Evidence, both oral and documentary, was adduced by both parties in this Tribunal. The subject-matter of adjudication is the legality or illegality of the termination of the service of Shrimati Sujata Mitra. It is an admitted fact that she joined this Society or Home at Uday Villa on 19th November 1959. It is not also disputed that she held the post of Superintendent. Whether she was a workman under the Home as prescribed in section 2(s) of the Industrial Disputes Act is a question to which I shall advert in its appropriate place. Her service was terminated by a letter, dated 14th October 1961 (Ext. C). It is a very short and cryptic letter and it runs as follows:

"Notice is hereby given to Shrimati Sujata Mitra, Superintendent, that her service is terminated from 15th October 1961, her dues may be collected from the office."

Dipali Ghosh,
Joint Secretary.

The legality and propriety of this termination is the subject matter of the present reference. Before I come to that question I shall deal with and dispose of some preliminary objections raised on behalf of the Home by Shri Mukherjee who represented it.

The first preliminary objection taken by Shri Mukherjee is that under sections 86 and 87 of the Bengal Co-operative Societies Act, 1940, this Tribunal has no jurisdiction to entertain this reference and the dispute which is the occasion for the reference should be settled according to the procedure laid down in sections 86 and 87 of the above Act. These sections run as follows:

"Section 86–

Any dispute touching the business of a co-operative society (other than a dispute regarding disciplinary action taken by a society or its managing comittee against a paid servant of the society) or of the liquidator of a society shall be referred to the Registrar if the parties thereto are among the following, namely.

(a) the society, its managing commitee, any past or present officer, agent or servant or the liquidator of the society; or

(b) a member, past member or persons claiming through a member, past member or deceased member of the society; or

(c) a surety of a member, past member deceased member of the society, such surety is or is not a member society; or

(d) any other co-operative society liquidator of such society.

Section 87—

(1) On receipt of a reference under sect the Registrar shall, subject to rules—

(a) decide the dispute himself; or

(b) transfer it for disposal to any authorised by the State Governm exercise the powers of the Re in this behalf; or

(c) refer it for disposal to one or more trators to be appointed by the Reg

(2) Subject to the rules, the Registrar may draw any reference transferred or re under sub-section (1) and may deal it himself in the manner provided rules."

I may mention here that this objection was specifically taken in the written statement of Home but it was allowed to be taken as a objection regarding a question of law.

Shri Das Gupta submitted on behalf of the I that the present dispute is not a dispute "tou the business of a Co-operative Society", but it industrial dispute between a Home registered the Act mentioned above and its employee v service has been terminated. Such a dispute, ac ing to the contention of Shri Das Gupta, is c of being adjudicated upon by this Tribunal support of his argument Shri Das Gupta relied decision of Calcutta High Court reported in L.L.J., Volume II, page 61 (case of Co-operative Societies Union Ltd., versus State of West Beng others). It has been held by Hon'ble Mr. Ju P. B. Mukharji in that case that so long as the di is an industrial dispute it is governed by the In trial Disputes Act although the industrial di is between a Co-operative Society under the Be Co-operative Societies Act and its workmen and withstanding provisions for settlement of dis in sections 86 and 87 of the Bengal Co-oper Societies Act. Shri Mukherjee on behalf the Home cited two decisions this High Court in support of proposition that a dispute of the present nature be settled only in accordance with the provisions sections 86 and 87 of the Bengal Co-opera Societies Act. The first case is reported in L.L.J., Volume II, page 167 (East India Railway plovees' Co-operative Society Ltd., versus Arbitr and District Auditor). The second case is repor in A.I.R. 1964, Calcutta, page 190 (Syamap Banerjee versus Assistant Registrar Co-opera Society, Burdwan). I have gone through these ca and I do not see that the learned Judges who deci them dissented from the view taken by the Hon Mr. Justice P. B. Mukharji in the case mentio earlier. Whether a dispute is one touching business of a Co-operative Society is to be determi according to the particular circumstances of e

case. I am not prepared to say that an industrial dispute concerning the termination of the service of a workman is one which touches the business of a Co-operative Society. Shri Mukherjee wanted to lay down a broad proposition of law that whatever may be the form or nature of the dispute between a Co-operative Society and its workmen it must be determined according to the procedure laid down in sections 86 and 87 of the Bengal Co-operative Societies Act. I am not prepared to accept this general proposition of law and in my opinion the decision of Hon'ble Mr. Justice P. B. Mukharji mentioned above must be followed in this case.

In the above connection Shri Mukherjee also cited a case of Madras High Court reported in A.I.R. 1964, Madras, page 103 (South Arcot C.M.T. Society versus Syed Batcha). This case has no application to the facts of the present case because the Co-operative Society which is concerned in the case cited was registered under Madras Co-operative Societies Act and the facts of the case would show that the Special Bye-laws and Rules governing the Society are quite distinct from the Bye-laws governing the Home involved in the present dispute I, therefore, negative the first preliminary objection of Shri Mukherjee that this Tribunal has no jurisdiction to entertain or to adjudicate upon the present dispute and that it should be resolved according to the procedure laid down in sections 86 and 87 of the Bengal Co-operative Societies Act.

The second contention urged on behalf of the Home was that this Home is not an "Industry" as defined in section 2(j) of the Industrial Disputes Act. The definition of "Industry" in section 2(j) is as follows:

> "'industry' means any business, trade, undertaking, manufacture or calling of employers and includes any calling, service, employment, handicraft, or industrial occupation or avocation of workmen."

Shri Mukherjee submitted that the main object for establishing the Home was to ameliorate the pecuniary condition of indigent and helpless women and also of middle-class women by establishing Works Centre for production of handloom articles and articles of other cottage industry. For achieving this objective the Home supplies raw materials to its members and sells the finished goods to the members and also in the market at the highest price. Shrimati Dipali Ghosh, Joint Secretary of this Home, has stated in her evidence that articles produced or manufactured by members of the Home are sold by it When the articles are made over to the Society a price is fixed and the member concerned is given 25 per cent. of the price. At the end of the financial year the balance of profits which remains after meeting the expenses of running the Society is distributed amongst the members. The ultimate aim of the Home is no doubt to improve the pecuniary condition of poor and needy women. This aim is sought to be achieved by carrying on a trade in various articles of cottage industry. Besides the regular members of this Home who have got to purchase one share of Rs. 10 in the minimum there are also other workers in this Home. According to Shrimati Dipali Ghosh the members are given only 75 per cent. of the price of finished goods which they manuafcture. According to Shrimati Sujata Mitra all workers, whether members or non-members, are paid on piece rate basis. In my opinion this difference in payment is immaterial for the purpose of the present case. It is the common case of the parties that there is a Work Centre in this Home for manufacturing various articles of cottage industry. Shrimati Dipali Ghosh has stated that there are seven departments of home industries such as weaving, tailoring, printing, painting, etc. Raw materials are purchased by the Home and distributed amongst the members. The finished goods are manufactured by the members either in their own house or in the Works Centre which is located inside the premises of the Home. These finished goods are sold at profits either amongst the members or in the open market through wholesalers, retailers and commission agents. In my opinion these activities of the Home bring it within the definition of "industry" as defined in section 2(j) of the Industrial Disputes Act. This view is supported by a decision of the Supreme Court reported in 1960, 1, L.L.J., page 251 (State of Bombay versus Hospital Mazdur Sabha), in which their Lordships of the Supreme Court while laying down some tests as to whether an activity should be regarded as an undertaking have said that an activity systematically or habitually undertaken for the production or distribution of goods is an undertaking.

Shri Mukherjee contended on behalf of the Home that the main objective of this Home is to give training to refugee trainees sent by Government and so the Home should be regarded as an establishment for training women in handicrafts and cottage industry. In this connection some correspondence from Government was produced on behalf of the Home. These papers have been marked Ext. 10 series. They would show that displaced and unattached women are sent to the Home at Uday Villa for their maintenance and training for which adequate grants are also given by Government. Giving of training to displaced women is only a part of the activities of this Institution. I am not prepared to say that such activities of this Home bring it within the compass of the case reported in 1963, 2, L.L.J., page 335 (University of Delhi versus Ram Nath). It has been held in that case educational Institutions which are founded primarily for the purpose of imparting education would not fall within the ambit of the definition of "Industry" in section 2(j) of the Industrial Disputes Act. Judge by the objective for which this Home has been established and also the main activities of this Home I am not prepared to say that it is an educational institution or an institution analogous to it. Its main objective is to manufacture various indigenous articles of Home and cottage industry and to sell them at profits and to distribute the profits amongst the women. The contention of Shri Mukherjee that the Home does not carry on any industry and cannot be concerned in any industrial dispute is therefore negatived.

The next preliminary objection raised by Shri Mukherjee on behalf of the Home is that Shrimati Sujata Mitra is not a "workman" within the ambit of the definition in section 2(s) of the Industrial Disputes Act. His contention was that Shrimati Mitra was employed mainly in a managerial or

administrative capacity as laid down in clause (iii) of section 2(s) and so she should not be regarded as a workman. In this connection both parties have adduced evidence as to the nature of the duties of Shrimati Mitra. The resolution of the Managing Committee by which she was appointed does not give any indication as to the nature of her duties. The resolution was marked Ext. 2. The relevant portion runs in the following terms:

> "It was resolved that Shrimati Sujata Mitra be appointed on trial for six months for the present on a salary of Rs. 300 per month."

Shrimati Dipali Ghosh, the Joint Secretary, stated in her evidence that Shrimati Mitra's duty was to control and supervise the entire work of the Society. Shrimati Mitra stated in her evidence that she was called Superintendent and her main duties were to attend the Works Centre, to look after the work of the workmen, to supply designs of printing, Batik and embroidery and similar artistic things. She also stated in her evidence that she did everything according to the instruction of Shrimati Bina Das. On behalf of the Home some papers were produced to show that Shrimati Mitra sent orders for supplying raw materials (vide Ext. 3 series). Shrimati Mitra also granted leave to some workers and also permitted visitors of resident workers to have their names entered in the Visitors Book (vide Ext. 5 series). It further appears that Shrimati Mitra sometimes transferred workmen of one section to another section. In my opinion these facts do not make her a Manager or Administrative Officer of the Home. She was a worker and a supervisor and nothing more. Her pay was less than Rs. 500 per month and so she was a workman within the definition of section 2(s) of the Industrial Disputes Act. The objection taken by Shri Mukherjee on this score is overruled.

The last objection taken on behalf of the Home was that this is an individual dispute and not an industrial dispute and it has not been properly raised by any legally constituted Union.

It is no doubt true that the mere fact that the dispute has been mentioned as an industrial dispute in the order of reference does not make it such. It is open to a party to raise an objection that the dispute is not an industrial dispute but only an individual dispute which is not within the jurisdiction of this Tribunal. Shri Mukherjee contended that Shrimati Sujata Mitra is concerned in this dispute in her individual character and the so-called Women Co-operative Industrial Home Employees' Union has got no legal existence. I have already observed that the service of Shrimati Mitra was terminated by a letter of Joint Secretary, dated 14th October 1961 (Ext. 6). There was no existence of the Union at that time. The Union was formed after this termination and it was registered on 14th May 1962 (vide Ext. B). This date is antecedent to the date of the reference. I may mention in this connection that before the formation of the Union as many as 100 workers submitted a petition to Deputy Labour Commissioner Shri S. N. Chatterjee on 25th November 1961 challenging the validity of the termination of Shrimati Sujata Mitra and asking for appropriate relief (vide Ext. H). It transpires from evidence that most of the signatories with the exception of nine or so are members of the Society or Home. Shri Mukherjee contended that the members in fact are the owners of the Society and they cannot be regarded as workmen and any application filed by the members cannot be regarded as an application made by workmen. According to Shri Mukherjee the dispute was never sponsored by workmen and so it never attained the character of industrial dispute.

Shri Das Gupta contended on behalf of the Union that in the definition of the word "workman" in section 2(s) of the Industrial Disputes Act it has nowhere been stated that the members of a Co-operative Society who work under the Society and earn remuneration cannot be regarded as workman. He submitted that in relation to the Society taken as a whole individual members who earn their remuneration by working under the Society should be regarded as "workmen". I accept this contention of Shri Das Gupta. To hold otherwise would be to put too narrow a construction upon the meaning of the word workman as defined in section 2(s) of the Industrial Disputes Act. There is no bar to a member of a Co-operative Society in becoming a paid worker of the Society as well. It would not be proper to say that such a member who hold a dual capacity would be prevented from getting the benefit of the Industrial Disputes Act in an appropriate case. That being so and this dispute having been at first sponsored by a substantial member of workmen and later by the Union became an Industrial Dispute. The mere fact that the Union is composed mostly of members of the Society does not make it an invalid Union. In a case reported in 1960, Volume I, Indian Factories and Labour Reports, page 587 (Newspapers Limited, Allahabad versus U.P. State Industrial Tribunal), Their Lordships of the Supreme Court have held that a dispute becomes an industrial dispute if it is shown that a body of workmen either acting through their Union or otherwise have sponsored the workmen's case. In the instant case the dispute was sponsored by as many as 100 workers of the Works Centre and also subsequently by the Union. In my opinion this dispute is an industrial dispute. The last objection taken by the Home fails.

Having disposed of all the preliminary objections taken on behalf of the Home I now proceed to deal with the merits of the case. I have already observed that Shrimati Sujata Mitra was appointed by a resolution passed on 21st October 1959 at a meeting of the Board of Directors of this Home. Shrimati Mitra has stated in her evidence that she joined at Uday Villa on 19th October 1959. It may be that she had joined her post two days before the passing of the resolution. This is not uncommon in the case of private institutions. Her service was terminated with effect from 15th October 1961 by a letter, dated 14th October 1961 (vide Ext. C).

Shri Mukherjee contended on behalf of the Home that Shrimati Mitra was a temporary workman and her post was abolished and the termination of her service was effected by way of discharge simpliciter and there was no question of mala fide or victimisation. The case of the Union, on the other hand, was that the service of Shrimati Mitra was terminated by Shrimati Bina Das in a most illegal and high handed manner and for wreaking personal

ance upon Shrimati Mitra. I shall now me which of these conflicting versions should cepted.

e case of the Union was that because of the arity which Shrimati Mitra gained with the ers of this Institution Shrimati Das became is of her. A good number of visitors and ls of Shrimati Das used to visit this Works e and Shrimati Mitra had to provide for their mmodation and entertainment. Shrimati Mitra unwilling to do these things as they did not any part of her duty and so Shrimati Das me enraged and she removed Shrimati Mitra by g a faked resolution passed at a meeting ut bringing the question of the termination of ati Mitra's service as a part of the agenda of meeting. The allegation that Shrimati Das me jealous of Shrimati Mitra on account of growing popularity has not been proved but it t be questioned in any way that there was a is tension between Shrimati Mitra and Shrimati t the relevant time. In the written statement e Home it has been stated in paargraph 7 that ati Mitra was never required to entertain the s and friends of Shrimati Das and that she was directed by Shrimati Das to entertain them. statement is apparently untrue. Exhibit 7 is te which Shrimati Mitra sent to Shrimati Das 9th September 1961. It contains the following ment:

I do not think that it is my duty to look after the lunch of the visitors. Of course I shall have to do it when it is ordered by you now. As I am already overworked, Hostel Matron may be asked to do this duty. But I strongly feel that it is not fair to put this burden on me at this time when I am overburdened and the order supply will suffer most."

pon the above note of Shrimati Mitra, Shrimati Das made the following comment on 29th ember 1961 (vide Ext. 7a):

I do not think the order supply will suffer. You may ask Matron to help you."

receipt of this comment Shrimati Mitra wrote as ws:

I may please be released of my present post if needed. I do not think I can continue here in this way" (vide Ext. 7b).

ould appear from the above exhibits that mati Mitra took strong exception to the order Shrimati Das requiring Shrimati Mitra to rtain the visitors. Within a few days after the e comments and notes were written, Shrimati addressed a letter to Shrimati Mitra which ld show that the relations between these two es were very much strained. This letter is d 5th October 1961 and is marked Ext. A. ards the end the letter contains the following ement:

"There is no need to go into details here. I have received some notes from you on 29th September 1961 regarding your inability to carry out some instructions given by me. You have intimated your desire to resign. I think that will be the best course for you to take. I have received many complaints from many of the staff regarding your behaviour. I have seen your ill-mannered letter written to Shrimati Surekha Mukherjee. Considering all circumstances I do not think it will be possible for us to work happily together any more."

On a perusal of the entire letter marked Ext. A and particularly the portion quotted above, it will be clear that Shrimati Das was extremely annoyed with Shrimati Mitra and she wanted that the latter should resign. Shrimati Mitra replied to this letter on the very next day, namely, on 6th October 1961. Towards the end of this letter she has stated as follows:

"I do not think the question of resignation can ever arise."

In spite of this statement of Shrimati Mitra her service was terminated by a resolution passed at a meeting of the Board of Directors on 11th October 1961, i.e., within five days of Shrimati Mitra's letter. The notice for this meeting was given on 5th October 1961 (vide Ext. 8). There are five items on the agenda of the meeting. Item No. 4 is relevant for our consideration. This item is simply mentioned as "departmental." Under this item the following resolutions was passed by the Board of Directors (vide Item No. 4 of Ext. 13):

"Resolved after discussion that the post of Superintendent which was created two years back be abolished as it would now be superfluous and it would also mean a monthly saving of Rs. 225 in view of the fact that the Joint Secretaries were taking charge of supervising the various activities of the Society. Shrimati Dipali Ghosh is directed to issue notice of termination of Superintendent's post with effect from 15th October 1961."

Shrimati Mitra had been serving this institution for nearly two years before her service was terminated. It does not appear that she was ever informed that her service was continuing on temporary basis. The relevant resolution by which her service was terminated contains a statement that the post of the Superintendent had been created two years back. There is not a scrap of paper to show that this statement is true. I have already mentioned the resolution by which Shrimati Mitra was appointed. It does not show that the post of the Superintendent was created for the first time when Shrimati Mitra was appointed. From the evidence of Shrimati Mitra I am satisfied that this post was in existence before the appointment of Shrimati Mitra. The fact that the service of Shrimati Mitra was terminated because of the abolition of the post is a mere eye wash for supporting the termination. The agenda for the meeting in question do not contain anything which would show that the question of the termination of Shrimati Mitra's services was going to be raised or discussed in the meeting. When all these facts are considered in their proper perspective, there will be no room for doubt that Shrimati Mitra was discharged because the Vice-President Shrimati Bina Das was

displeased with her. In the circumstances of the case it must be held that the discharge or termination was a mala fide one and Shrimati Das wanted to remove Shrimati Mitra from her way because she was displeased with her. If Shrimati Mitra was guilty of anything like misconduct or misdemeanour she should have been properly charged for the same. It is true that when Shrimati Das insisted that Shrimati Mitra should provide entertain for her visitors Shrimati Mitra wanted to be relieved of her post in a moment of desparation. When Shrimati Das wanted to take advantage of this momentary expression of Shrimati Mitra's feelings and suggested that the latter should resign. Shrimati Mitra at once protested and said that no question of resignation arose. I have already discussed the documents showing the undercurrent of strained feelings between the two ladies. Although Shrimati Mitra had stated in Ext. D that no question of her resignation arose, Shrimati Das terminated her service within less than a week without properly or legally putting the matter on the agenda of the meeting. I can only say that this looks like a personal vendetta on the part of Shrimati Bina Das. The procedure adopted by the Home under the guidance of Shrimati Bina Das for removing Shrimati Sujata Mitra must be held to be unjust, unfair and mala fide.

The only remaining question for my consideration in this case is what relief should be given to Shrimati Mitra for the unfair and unjust termination of her service.

Shri Das Gupta contended on behalf of the Union that this is a case of invalid retrenchment because of the non-compliance of the provisions of section 25F of the Industrial Disputes Act and so it should be held that Shrimati Sujata Mitra is still continuing in service and she should be given all back wages at the rate of Rs. 300 per month from the date of termination of her service and also such future compensation as this Tribunal may allow.

Shri Mukherjee submitted on behalf of the Home that this is not a case of retrenchment at all but a case of termination of service following the expression of Shrimati Mitra's desire to resign her service voluntarily. As to the case of termination of service on account of Shrimati Mitra's desire to resign her service, I have already observed that no such question arises in this case. I need not repeat the reasons for holding this because they have already been given in an earlier portion of this Award. At the same time I am unable to agree with the submission of Shri Das Gupta that this is a case of retrenchment. It is no doubt true that in the relevant resolution passed by the Board of Directors on 11th October 1961 it was mentioned that the post of the Superintendent was abolished and a notice of abolition of the Superintendent's post was directed to be given with effect from 15th October 1961 (vide Ext. 13). From the evidence of Joint Secretary Shrimati Dipali Ghosh (P.W. 1) it would appear that some of the duties of Shrimati Mitra were allotted to the two Joint Secretaries for which the honorarium of each was increased by Rs. 25 and an Administrative Officer was a engaged on a pay of Rs. 250 per month. Thus th was no saving of expenses on account of the called abolition of the post of the Superintende

In the abve connection Shri Das Gupta drew attention to a decision of the Supreme Co reported in 1960, 1, L.L.J., pag. 251 (State of Bom versus Hospital Mazdoor Sabha). There it has b held that retrenchment effected without comply with the provisions of section 25F(b) of the would be invalid. In my opinion this decision got no application to the facts of the present c because I am of opinion that the termination of service of Shrimati Sujata Mitra does not amo to retrenchment as defined in section 2(oo) of Industrial Disputes Act. Although a colour retrenchment has been sought to be given in resolution passed by the Board of Directors to wh I have already referred, the termination in present case was due to a personal ill-feel between the then Vice-President Shrimati Bina I and Shrimati Sujata Mitra. That being the case was not necessary to comply with the mandat provisions of section 25F of the Industrial Disp Act and the non-compliance with those provis does not mean that Shrimati Mitra is still conti ing in service. Her service was terminated in unjust, unfair and mala fide way as has already b held by me. I am, not however, prepared to all reinstatement in this case because that would ruinous to this Institution.

It is not in evidence whether Shrimati Su Mitra has succeeded in obtaining another emp ment. This is a case where some substantial amo should be given to her as compensation for los her service. I am of opinion that the ends justice would be met if I allow a sum of Rs 3 (three thousand) to her by way of compensa which would represent wages for ten months.

In the result I make the following award. I that the termination of service of Shrimati Su Mitra was not justified. She would get a com sation of Rs. 3,000 (three thousand rupees) from Home for loss of her service which must be within a month of publication of this award in "Calcutta Gazette".

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE, Ju
First Industrial Tribu
20-6-64.

By order of the Governo
S. C. MUKHERJEE, Asst. S

No. 2543-I.R./IR/10L-15(A)/62.—29th June 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 7162-I.R./IR/10L-118(B)/61, dated the 24th November 1961, the industrial dispute between Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills)- Mill at 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah (Head Office at Agarwalla Mansions, 370 Upper Chitpore Road, Calcutta-6), and their workmen represented by the Iron & Steel Workmen's Union, 7 Dayaram Naskar Lane, Ghusury, Howrah, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Ramdhari, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Ramdhari represented by Iron & Steel Workmen's Union, 7 Dayaram Naskar Lane, Ghusury, Howrah, against the employer Company Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills), 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah. (Case No. 113 under section 33A of 1963.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearanees:

For the workman: Shri Patit Paban Pathak.

For the Company: Shri T. M. Pal, Legal Adviser of the Company.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act filed by Shri Ramdhari against the employer Company Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills), 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah, against the order of dismissal passed by the Company against him during the pendency of a dispute before this Tribunal referred under G.O. No. 7162-I.R., dated 24th November 1961. The workman complains that he was suspended after a charge-sheet and was refused employment thereafter. The allegation is that the employer contravened the provisions of section 33 of the Act in dismissing him from service.

The Company filed a written statement denying that it had dismissed the workman in contravention of the provisions of section 33. The contention of the Company is that action was taken against the workman in terms of the standing orders for disobedience and misconduct on the part of the workman in question. A Committee of Enquiry duly enquired into the charge-sheet and recommended dismissal and by the letter, dated 4th October 1962, the workman was dismissed from service. The action of the Management is justified on merits.

Decision

Under section 33A, the Tribunal is to adjudicate upon the complaint of a workman, provided it is proved that there had been contravention of the provisions of section 33 by the employer. If the Tribunal finds in favour of contravention, then the further point which the Tribunal will proceed to decide is whether the order passed by the employer was justified on merits.

On the point of contravention of the provision of section 33, it is admitted by the employer's witness that after the order of dismissal on 4th October 1962, the Company did not apply for approval under section 33 of the Industrial Disputes Act. The letter of dismissal is Ext. 2. In this letter the Company stated that the workman might take one month's wages from the Company's office. There is admitted contravention in view of the fact that there was no application under section 33(2)(b) of the Act. In the present case, there is no controversy that the workman was dismissed. At least, on the side of the Company, the position is that the workman had been dismissed. It was the duty of the Company to pay wages for one month to the dismissed workman, but in the present case this has not been done. There was no tender of wages also. The mere mentioning in the dismissal letter (Ext. 2) that the workman might take one month's wages from the Company's office cannot be construed as payment of wages for one month. It is, therefore, obvious that the employer contravened the provisions of section 33—thereby giving the Tribunal jurisdiction to adjudicate upon the complaint.

Coming to the complaint on merits, the workman stated that there was no enquiry in his presence, though he was served with a charge-sheet. He, however, admits in his cross-examination that he attended the enquiry on 22nd June 1962, which is the first date fixed for enquiry. He added that he was not asked to attend the enquiry on 25th June 1962 and he disclosed the names of three witnesses. It will appear from the enquiry proceedings that on 25th June 1962, to which date the enquiry was adjourned, the workman did not attend the enquiry. The enquiry was not held on that date, and it was adjourned to 19th July 1962. On the first day of enquiry, the workman — Ramdhari alone was examined. On 19th July 1962 the Enquiry

Committee sat and it was decided that a notice should be sent to the permanent address of the workman asking him to attend the enquiry on 18th August 1962. On 18th August 1962 the Enquiry Committee sat, but as the acknowledgment receipt was not received, the enquiry was adjourned to 27th September 1962. On 27th September 1962 Jagannath and Narayan were examined, and on their evidence the Enquiring Officers found that the duty of Ramdhari was to charge materials, but he refused to charge the same at the bidding of the Manager, and this was the ground for dismissal. It is urged before me that Ramdhari did not get notice of the subsequent dates of enquiry. It is true that Ramdhari attended the enquiry on 22nd June 1962, and got notice of the next date, i.e., 25th June 1962, but he did not attend the enquiry on that date. Then the Enquiry Committee adjourned the enquiry to different dates and issued notices to the workman. The notices were not, however, received by the workman and were returned with the Postal Endorsement "not found", "left", etc. The fact is that Ramdhari did not attend the enquiry on those subsequent dates. Since Ramdhari attended the enquiry on the first day, it was his bounden duty to attend the enquiry at subsequent dates or at least to enquire as to what happened to the enquiry. Since notices were issued to Ramdhari at all conceivable addresses, as will appear from the enquiry proceedings, it is obvious that the Company was anxious to give Ramdhari every opportunity to place his case. Narayan and Jagannath were examined at the enquiry as witnesses as cited by Ramdhari. They stated that the duty of Ramdhari was also to charge materials. The Manager asked him to charge materials on a particular date, but he refused to do the work. While refusing to comply with the order of the Manager, Ramdhari pleaded that charging of materials was no part of his duty. From the evidence of Narayan and Jagannath, it will appear that it was the duty of Ramdhari to charge materials and also to stroke, i.e., to pull coal to the furnace. The Office Manager Shri Bankim Sarkar gave evidence to the fact that Ramdhari refused to obey his order, and this is a misconduct which would justify the order of his dismissal. The workman, in the present case, has therefore no case on merits. In the result, the application should be dismissed, and the workman is not entitled to any relief.

This is my award.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
9-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2586-I.R./IR/9L-44/63.—3rd July 1964. - Whereas under the Government of West Bengal Labour Department, Order No. 4039-I.R./IR/9L-44/63, dated the 25th September 1963, the industrial dispute between Messrs. Padma Limited, P-11 New Howrah Bridge Approach Road, Calcutta, and their workmen employed in Upper Fagu Tea Estate P.O. Fagu, district Darjeeling, represented by the West Bengal Chah Sramik Union, P.O. and district Jalpaiguri, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Padma Limited, P-11 New Howrah Bridge Approach Road, Calcutta, and their workmen employed in Upper Fagu Tea Estate, P.O. Fagu, district Darjeeling, represented by the West Bengal Cha Sramik Union, P.O. and district Jalpaiguri. (Case No. 218 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company: Shri T. Sen Gupta, Advocate.

Present for the Union: Shri D. L. Sen Gupta, Advocate.

This dispute between Messrs. Padma Limited, P-11 New Howrah Bridge Approach Road, Calcutta, and their workmen represented by the West Bengal Cha Sramik Union, P.O. and district Jalpaiguri, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 4039-I.R./IR/9L-44/63, dated the 25th September 1963, for adjudication upon the only issue which is as follows:

Is the dismissal of Shri Purnabahadur Mager, Dresser, justified? To what relief, if any, is he entitled?

The case of the Union, shortly put, is as follows: Shri Purnabahadur Magar was a Dresser in Upper Fagu Tea Estate owned and managed by Messrs. Padma Limited. He was also the President of the West Bengal Cha Sramik Union, a registered Trade Union, unit Upper Fagu Tea Estate. The Company was not well disposed towards Purnabahadur on

int of his Trade Union activities. As there no doctor in the Upper Fagu Tea Estate, nbahadur was to perform some extra duties h were ordinarily the duties of the doctor. A ge-sheet was given to Puranbahadur on 2nd 1962 for excess payment of 75 nP. as sick a to one Ganga Prosad Bahun. Another ge-sheet on the same allegation was given to on 12th June 1962. He submitted explanations th the charge-sheets in which he pleaded that verpayment was made through inadvertence to pressure of work. The Company, however, out giving him any opportunity of hearing, and out holding any enquiry whatsoever into the ge-sheets, dismissed him in an arbitrary, high-ed and capricious manner. The matter was to the Assistant Labour Commissioner, Dar-g, and conciliation proceedings were started, to no effect. The Union has prayed for rein-ment of the workman Puranbahadur with full wages on the ground that he was wrongly ssed from service. The Company has filed a en reply to the written statement filed by the n, and the case as set forth in the written ment of the Company may shortly be stated as ws:

e workman Puranbahadur was guilty of viola-of the Standing Orders of the Company which nted to fraud inasmuch as he misappropriated money of the Company. The fraud alleged st him was that a sum of 75 nP. was shown to a workman who was not entitled to receive payment of the same. In view of this derelic-of duty he was dismissed from service by the gement. It is pleaded that the management justified in dismissing the workman for viola-of the Standing Orders, and it is denied that smissing the workman the management was ted by any desire of victimisation or unfair r practice. A plea has been raised that the nt dispute is an "individual dispute" and not industrial dispute", and as such the reference sconceived and incompetent.

e only issue relates to the dismissal of Puran-dur The undisputed facts bearing on the dis-l of this workman are these: He was em-d as a Dresser in the Upper Fagu Tea Estate d by Messrs. Padma Limited. Charge-sheets issued to him on 2nd June 1962 and 12th June respectively alleging excess payment of 75 nP. ck hazira to a workman Ganga Prosad Bahun. submitted explanations to the charge-sheets d to him wherein he admitted excess payment, pleaded that it was paid through inadvertence to pressure of work. The explanations sub-d by him were not accepted and he was dis-d from service by the management without ing any enquiry into the matter or giving him opportunity to explain his conduct.

preliminary objection has been raised on behalf he Company regarding the maintainability of reference. The contention of the learned law-appearing on behalf of the Company is that the ent Union does not represent a majority of men of Upper Fagu Tea Estate and, as such, Union is not competent to take up the alleged ute between the workman concerned and the Company, and the present dispute not being an industrial dispute is misconceived, and incompetent. This contention does not appear to be well founded, and cannot be accepted. The evidence of P.W. 1 Shri Ghanashyam Misra, the Joint Secretary of the West Bengal Cha Sramik Union, is that about 70 per cent. of the workmen of Upper Fagu Tea Estate are members of this Union. He has, however, not produced the relevant papers in support of his oral statement. It was suggested to this witness that only 5 to 10 per cent. of the workmen of the Upper Fagu Tea Estate are members of the Union. This suggestion has been denied by P.W. 1, the Joint Secretary of the Union. The suggestion made to this Union clearly indicates that the present Union represents some workmen of the Upper Fagu Tea Estate. It is now well settled that a Union which does not represent a majority of workmen of an industrial concern can take up the cause of a workman. The present Union, even if it be accepted that it does not represent a majority of workmen of the Upper Fagu Tea Estate, can take up the cause of the workman concerned. It has been urged that no papers have been produced to show that the present Union was asked to take up the matter with the Assistant Labour Commissioner, Darjeeling. The evidence of P.W. 1 is that on receipt of the information about the dismissal of Puranbahadur he went to the garden, and a resolution was passed by the members of the Union to take up the matter of dismissal of Puranbahadur with the Assistant Labour Commissioner, Darjeeling. No copy of the resolution has been produced. But the non-production of the resolution does not necessarily prove that no such resolution was passed by the workmen, in view of the sworn testimony of P.W. 1. The Company never raised the plea at any stage during the conciliation proceedings that the Union is not competent to take up the cause of the workman concerned and, in view of this fact, the oral evidence of P.W. 1 that in pursuance of a resolution of the workmen who are members of the Union, the matter of dismissal of Purnabahadur was referred to the Assistant Labour Commissioner, Darjeeling, appears to be true. The evidence of P.W. 1, taken along with the fact that no objection was raised before the conciliation officer regarding the competency of the Union to represent the case of the workman concerned, leaves no room for doubt that the present Union is competent to take up the cause of the workman, and the present reference is not incompetent or misconceived. The preliminary objection on behalf of the Company is thus overruled.

I shall now deal with the merits of the case. It is an undisputed fact that the charge against Purnabahadur which led to his dismissal is an excess payment of 75 nP. as sick hazira to a workman who was sick. This is clearly indicated in the charge-sheet, Ext. 1, dated 2nd June 1962, which is Annexure A to the Union's written statement. A reply to the charge-sheet was given by the workman on 3rd June 1962 wherein he admitted his mistake and begged to be excused. This reply is marked Ext. 1(b) and is Annexure C to the Union's written statement. Another charge-sheet relating to this excess payment of 75 nP. to Ganga Prosad Bahun was issued to the workman on 12th June 1962 which is Annexure B to the Union's written statement, and has been marked Ext. 1(a). In this

charge-sheet it is stated for the first time that this amount was drawn by Purnabahadur in the name of Ganga Prosad Bahun. In reply to this charge-sheet, dated 14th June 1962, which is Annexure D to the Union's written statement, Purnabahadur pleaded that the excess payment was due to a mistake on his part and he begged to be excused. This explanation was not found satisfactory by the management, and he was dismissed from service for dereliction of duty and misconduct under clause 13(b) of the Standing Orders. In the charge-sheet issued to the workman on 2nd June 1962 all that is stated is that the workman concerned was guilty of an act of omission. There is no charge of any fraud being practised on the Company by drawing .75 nP. in the name of Ganga Prosad Bahun. The subsequent charge-sheet, dated the 12th June 1962, clearly appears to be an after-thought to make out a case of fraud against the workman concerned. The Company has not produced the relevant papers which are in its possession to show that actually no excess payment of .75 nP. was made to Ganga Prosad Bahun, nor Ganga Prosad has been examined to prove that he did not receive the payment. It is thus difficult to hold that any fraud was practised upon the Company by the workman concerned so as to attract the provision of paragraph 13(c)(ii) of the certified Standing Orders of the Company, as stated in the charge-sheet, dated 12th June 1962. The excess payment of .75 nP. to Gangaprosad Bahun it appears was made through a bona fide mistake on the part of the workman concerned, as stated by him, and I see no reason to suspect his bona fides. The act of the workman concerned in making the excess payment is at best a neglect of work on his part, and in the absence of any mala fides on the part of the workman the explanation submitted by him appears to be quite reasonable, and should have been accepted by the Company. But instead of accepting the explanation submitted by the workman, and without giving any opportunity of being heard, he was dismissed from service on the plea that the explanation submitted by him on 14th June 1962 was not satisfactory. No enquiry was held into the charge-sheets that were issued to the workman and he was also not given any opportunity to defend himself, and there has thus been clear violation of the principles of natural justice which demand that a man should not be condemned unheard. It is provided in clause (d) of paragraph 13 of the certified Standing Orders that no workman should be dismissed for the first offence under (X) of paragraph 13 unless he has previously been suspended for a similar offence. In the instant case the act of the workman, if taken as neglect of work on his part, which amounts to a misconduct, cannot be made a ground for his dismissal from service, as this is his first offence. It also appears that the provision of section (g) of paragraph 13 of the Standing Orders has not been complied with. In view of the facts and circumstances stated above, the act of the management in dismissing Purnabahadur cannot be justified and he is entitled to the reliefs claimed.

The Company is directed to reinstate the workman Purnabahadur Mager to his former post and also to pay him arrears of wages from the date of his dismissal up to the date of his reinstatement, within one month from the date of publication this award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal
22-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Sec.

No. 2512I.R./IR/15L-4/63.—27th June 1964. Whereas under the Government of West Bengal Labour Department, Order No. 1293-I.R./IR/15L-4/63, dated the 26th March 1963, the industrial dispute between Messrs. Satyanarayan Oil Mill, 33 Benaras Road, Salkia, Howrah, and their workmen represented by Employees' Association, c/o Shri Panchanan Bhattacharya, 1 Joy Bhattacharya Lane, Calcutta-3, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Satyanarayan Oil Mill, 33 Benaras Road, Salkia, Howrah, and their workmen represented by Employees' Association, c/o Shri Panchanan Bhattacharya, 1 Joy Bhattacharya Lane, Calcutta-3. (Case No. VIII-59/63)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL
WEST BENGAL

PRESENT:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri P. R. Mukherjee.
For the Union: Shri P. Bhattacharya.

The Government of West Bengal by its Labour Department Order No. 1293-I.R./IR-15L-4/63, dated 26th March 1963, referred to this Tribunal an industrial dispute between Messrs. Satyanarayan Oil Mill, 33 Benaras Road, Salkia, Howrah, and their workmen represented by Employees' Association, c/o Shri Panchanan Bhattacharya, 1 Joy Bhattacharya Lane, Calcutta-3, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the dismissal of Shri Upendra Nath Majhi is justified? To what relief, if any, is he entitled?

AWARD

It is the case of the Unoin that the workman concerned in this dispute—Shri Upendra Nath Majhi—joined the Employees' Association in 1962. Certain demands of the workmen were placed before the Assistant Labour Commissioner, Howrah, at about the same time. In August 1962 Shri Majhi was served with a notice containing baseless charges. He was asked to attend the enquiry. On the date fixed for enquiry, he went to the mill but was not allowed to enter the factory. On his protest, a second date for enquiry was fixed . On the date so fixed, Shri Majhi went to attend the enquiry but he was told that the enquiry would not be held before the Pujas. Shri Majhi's residence is close to the mill. Shri Majhi pressed for early enquiry, and at that he was told to wait in his residence with promise that he would be called at the enquiry. But he was not ultimately called at the enquiry, and this was on 12th September 1962. By a letter, dated 14th September 1962, Shri Gazdar, Proprietor of the mill, dismissed Shri Majhi. The Union therefore demands that Shri Majhi should be reinstated in service and paid back wages for the period of forced unemployment.

The Company filed a written statement denying Shri Majhi's association with the Employees' Association. The Company's contention is that Shri Majhi used to leave his duty and for that he was reprimanded by the Manager. At this, Shri Majhi showed temper to the Manager and abused him. So, a charge-sheet was issued against Shri Majhi on that ground and he was found guilty of the charge. Shri Majhi did not attend the enquiry either on 1st September 1962 or on 12th September 1962. It is denied that Shri Majhi was not allowed to attend the enquiry. He was found guilty of misconduct and was dismissed accordingly.

Decision

The question is whether the dismissal of Shri Majhi is justified. With regard to the departmental enquiry alleged to have been held by the Company, the Union submits that the depratmental enquiry was not held properly, for Shri Majhi was not given opportunities to attend the enquiry. The charge against Shri Majhi was in respect of an alleged incident on 9th August 1962. The Manager—Shri Patit Paban Mukherjee- is said to have been abused by Shri Majhi. According to the Company's case, the Manager made a written complaint to the Proprietor against Shri Majhi, and Shri Majhi was also supplied with a copy of the same. The chargesheet is Ext. 3 and it is dated 10th August 1962. But from the Postal Stamp appearing on the envelope under the cover of which the chargesheet was sent to Shri Majhi, it will be seen that the chargesheet was posted on 14th August 1962 and was received by Shri Majhi on 16th August 1962. Since according to the Company the incident took place in presence of the Manager and the Proprietor, there is no reason for this delay in posting the chargesheet, though it was typed on 10th August 1962. The suggestion is that the question of issuing a chargesheet was thought of on 14th August 1962, and so the letter (Ext. 3) is a back-dated one. Shri Majhi replied to the chargesheet, but denied having received a copy of the complaint. Without the complaint, Ext. 3 must be considered to be an incomplete chargesheet. From the manner of folding of the copy of the complaint (Ext. 13), it is urged on the side of the Union that it could never have been sent by the Company along with the chargesheet marked Ext. 3. The folding of Ext. 13 would, of course, support the contention of the Union. Shri Majhi stated in his evidence that he received the complaint much later during his absence. This is borne out by the fact that immediately after the receipt of Ext. 3, Shri Majhi complained about the non-receipt of the Manager's complaint in his letter, dated 18th August 1962 (Ext. 4). The Company, however, did not furnish Shri Majhi with a copy of the complaint. Unless a copy of the complaint is supplied to the chargesheeted person, the proceeding must be held to be vitiated. With regard to enquiry, it was fixed on 1st September 1962. Shri Majhi stated in his evidence that he was not allowed to enter into the mill premises. The notice regarding enquiry on 1st September 1962 was, however, given by the Company as will appear from Ext. 5, and this was replied to by Shri Majhi on that very date (1st September 1962). Shri Majhi complained that he did not receive the chargesheet—obviously referring to the complaint of the Manager. He further added that on 1st September 1962 at 10 a.m. he went to the mill for attending the enquiry, and the Manager turned him out by saying that no enquiry would be held. On the complaint of Shri Majhi, however, another date for enquiry was fixed on 12th September 1962. But on that date also, Shri Majhi was not allowed to attend the enquiry. This is the evidence of Shri Majhi and he complained about it at the earliest opportunity. The Union

adduced evidence to prove that the Company was giving false evidence by saying that Shri Majhi was given opportunities of being heard at the enquiry. The only witnesses for the Company in this respect are the Manager, Shri Patit Paban Mukherjee, who is said to have been insulted by Shri Majhi, and the Enquiring Officer, Shri Ajit Kumar Chakrabarty. On the contrary, there is overwhelming evidence on the side of the Union to prove that Shri Majhi was not given any opportunity of being heard, and that the entire chargesheet is a fabricated one. Shri Majhi lodged a diary at the local police-station complaining that he was driven out by the Manager and the Proprietor following an altercation on 9th August 1962. The G.D. Entry is dated 10th August 1962 and it is Ext. 1. P.W. 2 Shri Debendra Nath Das, who is a Police Constable at Traffic Outpost at Golabari, stated in his testimony to the effect that on 9th January 1962 at about 8 a.m. the Proprietor of the mill Shri Gazdar and the Manager caught hold of both the arms of Shri Majhi and drove him out of the mill. There is no reason why this Traffic Constable would give false evidence. P.W. 4, Shri Ram Dutta Murari is an old employee of this very mill. He gave evidence to the effect that he was present when the Proprietor and the Manager drove out Shri Majhi, pulling him by the neck. He further added that Shri Majhi asked him to give evidence for him at the enquiry. But there was no enquiry at all. On one day, the Manager told Shri Majhi that no enquiry would be held. Upon this, Shri Majhi left the factory after waiting for three hours, and there was no enquiry on that date. That Shri Majhi was not given any opportunity to attend the enquiry and that there was no enquiry at all will be borne out by other evidence and circumstances also. If Shri Majhi attended the enquiry or had opportunities of attending the same, he would not have complained about it at the earliest opportunity. The Management acted mala fide with a view to victimise him. It is clear that there was a dispute between the Union and the Company, and an agreement was reached between them on 26th September 1962 (Ext. 2). Shri Majhi was a member of the Union and the Management had differences with him, and this led the Management to dismiss him without any enquiry. This is opposed to the principle of natural justice. Shri Ajit Chakrabarty, who is said to have held the enquiry, stated in his evidence that he prepared a report in Bengali, and it was translated into English by Shri P. R. Mukherjee, who is representing the Company before the Tribunal. That translated report is Ext. F. But curiously enough I do not find the Bengali report, which is said to be the original report of the Enquiring Officer. In the circumstances I am inclined to accept the Union's suggestion that the report Ext. F was never in existence and it was manufactured for the purpose of this case. There is considerable force in the argument advanced by the Union in this respect. It is a clear case of victimisation, and I am of opinion that the alleged incident did not take place in the manner stated by the Manager in his written complaint. The incident was of a different nature, and the Management gave a colour to it in order to victimise the workman.

It is the established principle of law that the Tribunal should interfere only in cases where there is want of good faith, victimisation or unfair labour practice or the Management is guilty of violation of the principle of natural justice. On the evidence before me, the charge appears to be completely baseless and perverse. Even if there was no proper enquiry, it was open to the Company to prove the charges before the Tribunal. The Company examined the Manager, who is said to be the aggrieved person. He does not speak about the incident in his evidence. His evidence is that he gave evidence at the enquiry. On the side of the Union, witnesses were examined to prove that the occurrence was not as alleged by the Manager, and that it was of a different nature. The Manager was not abused. On the contrary, the workman was driven out by the neck by the Manager and the Proprietor Shri Gazdar. Even before the Tribunal, the Company fails miserably to prove the charge on merits.

In the result, the order of dismissal passed by the Management against Shri Upendra Nath Majhi must be held to be unjustified. The workman is, therefore, entitled to reinstatement with full back wages for the period of forced unemployment, i.e., from 14th September 1962 till the date of his reinstatement. I accordingly direct the Company to reinstate the workman and make payment of his back wages within 30 days of the publication of this award in the "Calcutta Gazette".

This is my award.

Dictated and corrected
by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
15-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2511-I.R./IR/8L-10/61. -27th June 1964. - Whereas under the Government of West Bengal, Labour Department, Order No. 5673-I.R./IR/8L-49/60, dated the 3rd November 1960, read with Addendum No. 952-I.R./IR/8L-49/60, dated the 24th February 1961 and Corrigendum No. 97-I.R./IR/8L-10/61, dated the 5th January 1963, the industrial dispute between Messrs. Janata Textile Mills, 1 Garagacha Road, Kidderpore, Calcutta-23, and their workmen represented by Hide Road Textile Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947

XIV of 1947), the Governor is pleased hereby to ublish the said award as shown in the annexure ereto

ANNEXURE

n the matter of an industrial dispute between Messrs. Janata Textile Mills, 1 Garagacha Road, Kidderpore, Calcutta-23, and their workmen represented by Hide Road Textile Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24. (Case No. VIH-578/60.)

EFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

or the Union: Shri Ramen Banerjee, Advocate.

or the Company: Shri K. K. Maitra, Advocate.

AWARD

By Order No. 5673-I.R./IR/8L-49/60, dated the rd November 1960, as amended by Order No. 97-R IR/8L-10/61, dated the 5th January 1963, and rder No. 952-I.R./IR/8L-49/60, dated the 24th ebruary 1961, the Government of West Bengal, in ie Labour Department, referred under section 10 the Industrial Disputes Act, 1947, the industrial spute between Messrs. Janata Textile Mills, 1 aragacha Road, Kidderpore, Calcutta-23, and their orkmen represented by Hide Road Textile Mazoor Union, 1/1 Garden Reach Road, Calcutta-24, garding the matters specified in the schedule, to e Third Industrial Tribunal, constituted under ction 7A of the Industrial Disputes Act, by Notifiion No. 808-I.R./IR/3A-2/57, dated the 11th arch 1957, for adjudication.

Issues

1. Wages and dearness allowance.
2. Bonus for 1959 payable in 1960.
3. Night Shift Allowance.
4. Whether the termination of service of Shri bdul Gani is justified? To what relief, if any, is entitled?

5. Casual leave.

The reference was received from the Government West Bengal in their Labour Department for udication of some industrial disputes existing ween Messrs. Janata Textile Mills Ltd., 1 Garaha Road, Kidderpore, Calcutta-23 (hereinafter be erred to as the Company), and their workmen resented by Hide Road Textile Mazdoor Union, Garden Reach Road, Calcutta-24 (hereinafter be erred to as the Union).

he reference although was initially received ut the close of the year 1960, but it has a chered career. It was amended by issuing an lendum on 24th February 1961, and by a corridum on 5th January 1963. Proper notices and portunities were given to both parties, who entered their appearances and filed their written statements and additional and supplementary written statements following the amendments of the original reference.

The Union's case in the written statement is that the Company is a powerloom factory producing cotton textile goods and has got a good market for its produce. The Company is in sound financial position but it does not concede to its workmen the minimum wages and other benefits enjoyed by workmen of similar concern. So, the workmen organised themselves to form a Union in order to press their reasonable demands regarding the basic wages, dearness allowance, casual leave, bonus, night shift allowance, etc. The aforesaid demands were placed before the management but they received no consideration from the management. So, the Labour Directorate was approached, joint conferences were called by the conciliation officer but it was of no effect in view of the Company's adament attitude. Therefore, the disputes have been referred to this tribunal for adjudication.

The Union has also specifically mentioned what should be the basic wages of different categories of workers and the dearness allowance. It has also claimed some special allowance for night shift workers and reinstatement of a workman Abdul Gani who remains out of employment since 26th December 1959.

The Union also filed two supplementary written statements after the order of reference was amended by the Government by issuing addendum and corrigendum. The Union has claimed therein six days' casual leave with wages and four days' without pay every year since 1958 or six days' wages.

The Union has further claimed for the workmen payment of two months' wages as bonus for the year 1959 payable in 1960.

The Company has stated that the Mill was started from 1st January 1959. It is a small industry where 16 looms only are working for the manufacture of cheap quality dhoties and sharies and there are only 24 permanent workmen and almost equal number of casual hands in the employ of the Company. There is no spinning section in the mill. So, textile yarns are purchased from tight market and the Company is faced with keen competition in the market. The industry is still in its infancy and has not yet reached financial stability. Therefore, any additional financial burden by way of increase of wages and dearness allowance will be prejudicial to the interest of the industry. The workmen are already being paid fair and reasonable wages in comparison with other similar and comparable industries in the region. Company has denied the allegation that no weekly holiday is granted to the workmen. They are, on the contrary, granted weekly day of rest in spite of the fact that they work for 45 hours in a week instead of 48 hours as provided in the Factories Act. It may be that there is no common day of rest for all workmen, but the day of rest is different for different set of workmen in each shift.

The Company's further case is that the workmen are not entitled to claim any bonus as there was no available surplus of profit for distribution as such. The Company has also denied the workers' claim for night shift allowance because they actually work for seven and half hours only in place of eight hours and at the same time they are paid D.A. on eight hours basis and basic wages on piece-rate basis.

As regards dismissal of the workman Abdul Gani it has stated that he was on leave on medical grounds up to 16th November 1959, when he was declared fit to resume his duties by the Panel Doctor of the Employees' State Insurance Corporation. He actually resumed his duties and worked from 17th November 1959 to 20th November 1959 and started absenting himself from duty since 22nd November 1959 without any information or application for leave or permission. So a letter was addressed to him on 21st December 1959 directing him to join or to communicate the reasons for his absence There was no response. So, he was charge-sheeted on 9th January 1960 and following a domestic enquiry and finding him guilty of long absence without reason he was dismissed from service. All other allegations are denied.

Company in the two supplementary written statements has reiterated the fact that the industry is still in its infancy and yet to attain financial stability. Therefore, it has not the capacity to bear the extra burden of expenditure of permanent nature in the shape of wage increase, etc. The Company has denied its liability to pay six days' wages on account of casual leave or to grant any casual leave or any compensation for unavailed of casual leave. The Company has lastly prayed for rejection of the Union's claim of bonus for the year 1959 payable in 1960.

Decision

Issue No. 1

The Union representing the workmen of the Company claims revision of rates of wages and dearness allowance on the allegation that the workmen are not being paid adequately although the Company is making a very good profit and is in sound financial position.

Company has denied the allegations. Admittedly it is a powerloom factory producing cotton textile goods using 16 looms (vide Ext. D). It is not a composite mill. There is no spinning section but weaving only. Admittedly the factory was started on 1st October 1958 and according to the Manager, D.W. 1 Ramnath Sharma, it went into production from 1st January 1959. It further appears from the Manager's evidence that the workmen struck work for about a month from 1st October 1959 to 29th October 1959. This fact remains unchallenged. So, it is unfortunate that the workmen or their leader, if any, whose advice they followed, did not consider such a step almost at the initial stage of the mill undesirable and prejudicial to the interest of all concerned. It hampered production and the enterprise yielded no profit. Naturally the employer was dissatisfied having suffered a setback at the very beginning of the enterprise. Ultimately the workmen themselves would suffer because with profit of the business they cannot expect their employer to grant any additional benefit or amenity to them. The balance-sheet (Ext. E) shows actually there was no profit. So, the workmen such a hasty action undoubtedly did harm to themselves as well. The more they will produce, more profit there will be and then and then only they can reasonably expect to share the profit as fruit of their labour. The Company had very little breathing time. In the very first year of existence of the mill the workmen started agitation, raising various demands as will appear from the Union correspondence Exts. 2(a) and 2(b). They went so far as to resort to strike during the whole of the month of October 1959 without consideration of the fact that the mill functioned at that point of time only for a few months. It must be given reasonable time and opportunity to work. However, that is a matter not very material for the purpose of adjudication of the disputes under reference but incidentally it came up before me in connection with the profit or loss of the business and there was evidence placed on the record on the point I have just discussed.

The Union to support its demand for higher rates of wages and dearness allowance has relied upon an agreement Ext. 1 arrived at on 1st March 1961 between the employers in the Cotton Textile Industry in West Bengal represented by the Bengal Mill Owners' Association on the one hand and the trade unions in the Cotton Textile Industry represented by the four central trade union organisations in West Bengal on the other. It was no doubt a tripartite agreement, and the Secretary, Labour Department, and the Labour Commissioner, Government of West Bengal, were signatories to the agreement. But admittedly the present concern which is fairly a small mill working with 16 looms only was no party to the agreement. So, the present concern will not be bound by the said agreement. There is also no evidence to show that the mills which are parties to the agreement are similar and comparable units. There is no evidence to show their standing, the strength of labour employed, extent of profit etc. Therefore, I am unable to accept the Union's contention that this document will be a guiding factor in the matter of fixation of wages and D.A. for the employees of the present concern.

In the matter of fixation of wages and D.A. certain principles have been laid down by the Hon'ble Supreme Court in the case of Express Newspaper (Private) Ltd. [1961 (I) L.L.J. 339]

The capacity of the industry to pay is one of the essential circumstances to be taken into consideration except in cases of bare subsistence or minimum wage where the employer is bound to pay the same irrespective of such capacity. Then the capacity of the industry to pay is to be considered on an industry-cum-region basis after taking a fair cross section of the industry. In this connection there are also other things to be taken into consideration like elasticity of demand for the produce, etc.

In another case of Novex Dry Cleaners [1962 F.L.R. 224], the Hon'ble Supreme Court observ

that in fixing a fair wage the capacity of the industry to bear the burden of the said wage is very relevant and important. Where the wage structure is being fixed with reference to those in other similar industries in the region, the standing of the industries, the strength of labour employed, extent of customers, profits and loss must be taken into account. It is necessary to assess whether the employer would be able to meet the additional liability. In the same volume of the above reference at page 312 has been reported the case of Bengal Porcelain Company Ltd. In that case it has been held by the Hon'ble High Court at Calcutta that the increase in the wages can only be made after a consideration of the financial ability of the Company to bear the increase and after the Tribunal had come to the conclusion upon the evidence before it that the Company had the capacity to bear this increase. In that case it has also been held that the same consideration will apply to the fixation of D.A.

In the light of the above principles the claim of the Union may be considered. The wages claimed by the Union in paragraph 9 of the written statement are as follows:

"(1) Unskilled workers– Rs. 34.37 nP. per month.
(2) Weavers Rs. 50.17 nP. per month.
(3) Durwans– Rs. 44.67 nP.- 2 -66.67 nP.
(4) Other categories– Rs. 45 per month.
(5) Jobber Rs. 130 per month."

The Company has placed before the Tribunal two charts Exts. F and F/1 to show the existing rates of wages and also the previous rates paid by the Company to these workmen. The existing rates are as follows:

(1) Unskilled workers– Rs. 32.50 nP.
(2) Weavers –Rs. 55.12 nP.
(3) Jobber (there is one only)—Rs. 149.50 nP.
(4) Durwan –No mention of wage rate.

Other categories—

(5) Winders –Rs. 32.50 nP.
(6) Checker (there is one only)—Rs. 45.50 nP.

The Union has not specifically mentioned who the workers are included in the "other categories". No evidence has also been adduced on this point. But it appears from the company's chart Exts. F, F/1 that the workmen of other categories in the employ of the Company are six winders and one checker. So, I consider their wages as well.

It appears from the Union's correspondence with the Labour Commissioner Ext. 2(a) that in connection with the demands of the workmen it referred to the Second Omnibus Cotton Textile Industry Award, 1958. The said award was published in the extraordinary issue of the "Calcutta Gazette", dated June 10, 1958, pages 2029 to 2134. At pages 2073 and 2074 of the award, the Tribunal fixed the lowest wage of male Cotton Mill workers in West Bengal at Rs. 60.67 nP. per month of 26 days of 208 hours. That was the total wage of the lowest paid male workers, which total wage was divided in that award into Rs. 28.17 nP. as the basic wage per month and Rs. 32.50 nP. as D.A. per month. The standardised basic wages will appear in Appendices VII and VII(a) at pages 2126 to 2128 of the Second Omnibus Cotton Textile Award. The basic wage rates fixed by the Second Omnibus Cotton Textile Award are as follows:

(1) Unskilled workmen –Rs. 28.17 nP. per month.
(2) Weavers –Rs. 44.17 nP.
(3) Jobber –8 to 10 per cent. of the basic earnings of the weavers under him.
(4) Winders –Rs. 32.17 nP.
(5) Checkers Rs. 34.17 nP. per month.

It has been contended on behalf of the Company that the Second Omnibus Cotton Textile Industry Award, 1958, will not apply to the present case in view of the fact that it is a small power loom factory and was no party to the said omnibus reference. It is quite true that this company was not party to the said omnibus reference because it did not come into existence even at the time of publication of its award. But it will appear from Appendix II at page 2116 of the said omnibus award that a number of powerloom factories were covered by that award were such wherein even less than 16 looms had been used. It is clear from the award that wages have been fixed in respect of different categories of Cotton Mill workers in West Bengal. Therefore, I see no reason why this award should not be a guiding factor for fixation of wages and other allowances. As a matter of fact, it appears that the Company has practically followed this award and the existing wage rates paid to it, workmen are somewhat better than in the Second Omnibus Cotton Textile Award, 1958. Sometimes after the Second Omnibus Textile Industry Award there was an award made by the Fourth Industrial Tribunal, West Bengal, in respect of some industrial disputes raised by the workmen of Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd., Jainkunj, Hide Road, Kidderpore, Calcutta. That award was published in the "Calcutta Gazette", dated August 24, 1961 (a copy is kept with the record). This award was referred to by the Union. Some similar items of disputes as in the present reference were raised in that reference and according to the Union Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd. is an allied concern and the proprietor of that concern is the same as of the present concern (Messrs. Janata Textile Mills). The Company does not admit this in so many words but it appears from the evidence of the Manager Shri Sharma that the Manager of the other concern serves as the weaving master of this concern. He is Shri N. C. Majumder. These two concerns are admittedly situated side by side. The Manager Shri Sharma (D.W. 1) has no technical qualification. He admits that the technical side of the mill is entirely looked after by Shri N. C. Majumder the Weaving Master who is admittedly the Manager as well as the Weaving Master of Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd. What the Manager himself admits is carefully suppressed by the other supervising staff, namely, D.W. 2 Gouri Sankar Dutt who is the Senior Supervisor of Janata Textile and by D.W. 3 Sitaram Joshi who is the Time-keeper of this mill. He went so far to say that Shri Majumder is in no way connected with their concern, i.e., Messrs. Janata Textile Mills but he is

connected with Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd. only. So, it seems that there may be some truth in the Union's contention. The Union has further contended that a number of small factories with smaller number of power looms are found more profitable than to have a big mill because the incidence of excise duty and other taxes are heavier in case of big mills compared to small powerloom factories. This is apparent from the Government circular regarding Central Excise Duties (Ext. 3). The Company has, of course, produced three receipts, Exts. C, C/1 and C/2, to show payment of heavy excise duties. But the amount was heavy because the factory runs three shifts. There is no manner of doubt that the incidence of taxes is heavier in case of big cotton textile mills. Naturally it is found profitable to run a number of small units using limited number of looms. However, not only there was an award in respect of industrial disputes raised by the workmen of that concern which has been referred to by the Union but the Company also has produced a chart of the wage-rates paid by the said concern to its workmen of different categories. This document is Ext. G. There is another chart Ext. G/1 on the same subject filed by the Company said to be in respect of workmen of Asoka Textile Mills. I have considered all these rates of wages and I find that the existing rates of wages paid by the present concern is not inadequate or very unfair. By the award of 1961 the wages of unskilled workmen of Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd. were fixed at Rs. 28.17 nP. and that of the winders at Rs. 32.17 nP. The Tribunal refused to interfere with the earnings of the weavers in consideration of the fact that weavers were generally earning on the basis of piece-rate work Rs. 19.15 nP. in the average per month more than the unskilled workmen, i.e., Rs. 47.32 nP. Compared to the wage-rates fixed by the Second Omnibus Textile Award, 1958, and also the wage-rates fixed by the award in respect of Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd., I find that the existing rates of wages of the different categories of workmen of the present concern are in no way unfair or inadequate. On the contrary, they are on the whole satisfactory though not very fair. Therefore, regard being had to the capacity of the industry to pay, and its financial position and standing, I do not propose to increase the wage-rates in respect of the workmen other than Durwans. I have already observed that neither party has adduced any evidence regarding the scale of pay of Durwans. The Union has claimed a scale of pay which remains unsupported by any evidence whatsoever. The Company also remains silent as to the pay of Durwans. In the circumstances, in absence of any evidence on this point on the record I take into consideration the scale of wages for Durwans prevailing in other industries and accordingly the scale is fixed at Rs. 35-1-55 per month. This will take effect from 1st April 1963. Any Durwan drawing monthly wages lesser than the minimum should be pulled up to Rs. 35. If any better scale of wages for Durwans is existing at present in the mill, then it will not be disturbed. The existing better scale will continue to operate.

The Union has demanded extra wage for Sunday work. No evidence has been led to support the demand. However, it is admitted that each and every worker gets weekly rest as provided in the Factories Act. It may be that there is no common off-day for all the workmen. There is evidence to show that the factory runs three shifts and there is no single off-day for all workmen of the mill. But it is not the Union's contention that some workmen are denied weekly rest. Those who work on Sundays are given off-day on any other day in a week. Therefore, there is no point in claiming extra wage for Sunday work. I reject this claim of the Union.

I now take up the demand for D.A. Union claims D.A. at the rate of Rs. 40 per month and at .18 nP. per point of rise or fall of cost of living-index over 372 points (1939 100 basis). In the definition of "wages" under the Industrial Disputes Act as amended in 1956, D.A. is included in wages. In the Third Major Engineering Industry Award that was published in the "Calcutta Gazette," extraordinary issue on November 5, 1958, it was observed that D.A. was a wartime measure introduced during the war just to offset the rising prices of commodities and to mitigate the sufferings of the people resulting therefrom. In that award it was further observed that D.A. depends on two factors viz.

"(1) capacity of a particular industrial unit to pay, and

(2) it corresponds to the rise in the cost of living index".

The learned Judge who presided over the Third Omnibus Engineering Tribunal was pleased to observe that D.A must not be granted such as to fully neutralise the rise in the cost of living-index for the following reasons:

"(1) It may as a result give fillip to the inflationary level of crisis.

(2) It may create a priviledged class in the society in the shape of industrial workers. There is no reason why they should have preferential treatment than all other people of the country to feel the pinch of rising prices. On the basis of this the percentage of neutralisation has been weighed down to 60 per cent. or at the highest 90 per cent. as in Bombay."

The Second Omnibus Cotton Textile Tribunal in West Bengal in 1958 fixed D.A. for the cotton mill workers in West Bengal at Rs. 32.50 nP. per month which is equivalent to Rs. 7.50 nP. for a week of 48 hours. In the light of this Omnibus Award of 1958 the learned Judge of the Fourth Industrial Tribunal assessed D.A. at Rs. 36.50 nP. per month of textile workers of a power loom factory—Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd., Kidderpore, Calcutta. The award was published in the "Calcutta Gazette" on August 24, 1961, at pages 3071 to 3076. That was also a mill producing cotton fabrics using 24 power looms and it is situated just by the side of this mill and it is admitted there is at least one common principal staff working in both the concerns. It appears from Ext. 1 that in March 1961 the working-class cost of living index figure

400. P.W. 1 Shri Arun Sen, the Secretary of Union, has deposed that in 1962 average cost of ig index in and around Calcutta was 422. It is, course, common knowledge that prices of ential commodities are increasing almost beyond acity of common man. But as I have noted ve the cost of living-index figure alone will not the guiding factor for fixing the D.A. The other y important factor is the paying capacity of the ticular industrial unit. I have already found that s is a new mill of small unit using 16 looms only l in the very first year of existence it suffered s and the workmen themselevs were partly ponsible for the said loss, they having resorted to ike for a month or so. Taking all these into eful consideration I fix the D.A. at Rs. 36.50 nP. month to take effect from April 1963, although dispute was raised about the close of the year 60 but it took a complete shape in January 1963 er a couple of amendments of the original erence by the Government at the instance of the ion. Arrears of D.A. be paid to the workmen thin two months of the date of publication of the rd in the "Calcutta Gazette".

ue No. 2

The Union has demanded two months' wages as onu bonus. The Company has resisted the claim the ground that there was no profit in the year ded on 31st March 1959. The Company has pro-uced the balance-sheet Ext. E to show that the mpany suffered loss to the extent of s 18,803.66 nP. in that year. As there was no ofit in that year question of profit bonus does not se However, I do not propose to go further into e merit of the case in view of the fact that the ue has not been properly framed. There is some ount of ambiguity in it. The Secretary of the nion admits in his evidence that he had no owledge of the Company's trading year. It is ear from the balance-sheet, Ext. E, that the Com-ny's trading year is from April to March. D.W. 1 ri Ramnath Sharma, the Manager of the Mill, ports this fact which remains unchallenged by e Union. Therefore, it is difficult to give any judication effectively and precisely on this point. is accordingly left open at the desire of the Union ho did not press for any decision in view of the mbiguity.

ssue No. 3

The Union has demanded eight hours' full wages nd D.A. for seven and half hours' work in the night hift. The workers receiving monthly wages and D.A. suffered no loss by way of deduction of pay or D.A. They get full amount for seven and half hours' vork for the night shift. Therefore, I leave their ase out of consideration.

But the workers who earn on piece rate basis surely suffer loss for not being able to work for full eight hours. They earn for their work of seven and half hours.

The Second Omnibus Cotton Textile Tribunal (1958) awarded that workers in Cotton Mills in West Bengal shall get eight hours' wages for seven and half hours' work at night. (At page 2095 of the "Calcutta Gazette", Extraordinary, dated June 10, 1958.) In the same line was awarded by the Fourth Industrial Tribunal in the case of Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd. That award was published in the "Calcutta Gazette" on 24th August 1961 at pages 3071 to 3076. That concern is very similar to the present one, and both are located side by side in the same region. Therefore, to be on the same line it is awarded that the piece-rated worker should be paid basic wages for the night shift work and this should be done by adding 1/15th portion of their work earnings with the wages earned for the night shift duties.

I may incidentally observe that a workman should not be placed on night shift work continuously but only by rotation at reasonable intervals of time, so that bad effect on his health by reasons of night work may disappear with nights of rest during those intervals of time.

Issue No. 4

The Company by letter, dated 21st January 1960, Ext. H/3 dismissed a workman Abdul Gani from services with effect from 22nd November 1959. The workman Abdul Gani (P.W. 3) has denied any knowledge of the alleged order of dismissal. Assuming for a moment that the order of dismissal was communicated to the workman concerned. By this order, dated 21st January 1960, the Company dismissed the workman from service with retrospective effect from 22nd November 1959. It is well settled that there cannot be dismissal or discharge made with retrospective effect [vide 1963 (4) F.L.R. 19]. It was also held in a case reported in 1959 (I) L.L.J. 585 that the order of dismissal with retrospective effect must be held to be an illegal order and consequently the dismissal must be held to be wrongful. Therefore, the order of dismissal with retrospective effect cannot be sustained. It is an illegal order and as such it cannot be justified

According to the Company there was a charge-sheet issued against the workman on 9th January 1960 (vide Ext. H/1). No reply was forthcoming form the workman. So, there was an enquiry started, of which notice was sent by ordinary post under certificate of posting. Exhibit H/2 is a copy of the notice. D.W. 2 Gouri Sankar Dutt, an officer of the Company, is said to have held the enquiry in absence of the workman. His report is Ext. I. Going into the merits of the enquiry I have no hesitation to say that it was not a fair and proper enquiry. The charge-sheet, notice of enquiry or the order of dismissal, none of them was duly communicated to the workman. The Company ought to have sent them by registered post with acknowledgment due. But those were despatched by ordinary post under certificate of posting. The address appearing on the documents Exts. H series created some confusion about the correctness thereof. Names of two roads are mentioned therein. Therefore, it is difficult to believe that it was correctly addressed and it did reach the concerned workman. P.W. 3 Abdul Gani has denied knowledge of any of these letters. The Enquiry Officer admits in his evidence that he did not care to enquire why Abdul Gani absented himself from the enquiry, or whether proper intimation was given to him. But attendance register Ext. A/1 shows that the workman was on leave on medical grounds. The Enquiry Officer ought to have examined the attendance register and the medical

certificates Exts. B, B/1 and B/2 which remained in the custody of the Company in order to be satisfied that the workman proceeded on leave on medical grounds. There was no attempt on his part to ascertain the cause of his absence specially when he left work for reasons of health. The enquiry ought to have been held in his presence. There is nothing to satisfy that the workman was duly informed of the charges levelled against him or of the date of the enquiry. Therefore, in my opinion, it was not a fair and proper enquiry. Moreover, I have already held that the order of dismissal passed against the workman with retrospective effect was an illegal order and as such it was worngful and unjustified.

Admittedly the workman having fallen ill went on leave and the Panel Doctor granted certificates Exts. B/1, B/2. There is one such certificate Ext. B to show that he was fit to resume work from 17th November 1959. The Company has produced attendance register to show that he actually joined on the 17th and worked on that day and on 19th and 20th of November 1959. He has denied to have joined on the 17th and worked up to 20th November 1959. The Company has stated in paragraph 9 of the written statement filed on 28th February 1961, that the workman resumed his duties and worked from 17th November 1959 to 20th November 1959. This is not correct and the Company's written statement is contradicted by the attendance register Ext. A/1 produced by the Company. This document shows that the workman did not attend on 18th November 1959. However, the fact remains that he having fallen ill was granted leave on medical grounds and he placed himself under the treatment of Panel Doctors as required by the Employees' State Insurance Act, and he has produced some reliable documents Exts. 5, 5(a) to show that he was for long under the treatment of a Panel Doctor as he was suffering from duodonal ulcer and also of gastritis. The two medical certificates granted by the Panel Doctor [(Exts. 5, 5(a)] clearly prove that the man was suffering seriously and remained under the proper medical treatment up to 25th December 1959 and immediately there after he having been declared fit to resume his duties presented himself at the gate of the factory in order to resume his duties but he was not allowed to do so by the Company. So, he at once wrote to the Manager enquiring why he had not been allowed to join his duties. He wrote to the Company by letter, dated 28th December 1959 (vide Ext 6). Copies thereof were sent to the Assistant Labour Commissioner and also to the A.N.O. Office of E.S.I., 64 Ganesh Avenue. The Company has not denied this letter of the workman, nor there is any denial by the Manager that the workman produced the certificate of fitness from the Panel Doctor when he presented at the gate of the factory on 26th December 1959 for resumption of duties. Therefore, I am inclined to hold that there was justification for the workman's absence from duty on medical grounds in continuation of the medical leave granted by the Mill Manager as is apparent from the attendance register (Ext. A/1). There is, of course, no correspondence to show that the workman kept the Mill Manager informed about his continued illness and treatment by the Panel Doctor, under the Employees' State Insurance Scheme, which facts have been clearly established by the documents under the Employees' State Insurance [Exts. 5, 5(a)]. Therefore, for reasons stated above I hold the dismissal of the workman Abdul Gani with retrospective effect as illegal, wrongful and unjustified. He is accordingly entitled to reinstatement by the Company in his old job or if that is not available now in a suitable job similar to that one carrying almost equal wages and benefits. The Company is directed to reinstate him on his presenting himself at the factory within 15 days of the publication of this award in the "Calcutta Gazette". Regard being had to the circumstances of the case I further direct that the workman be paid three months' wages as compensation in addition to what he would be entitled to under the Employees' State Insurance Act. The period of his absence be treated as on leave for the purpose of continuation of service.

In conclusion I may observe that the Company has made an attempt to show that the workman Abdul Gani has been in service of Messrs. Kesoram Cotton Mills Ltd. and to support that fact it has produced a letter Ext. H/4 from that concern which is dated 28th August 1961. This document shows that one Ab. Gani son of Samsuddin has been in the employment of that concern with effect from 5th December 1959. P.W. 3 Abdul Gani has denied his alleged employment by Messrs. Kesoram Cotton Mills. It appears that the name of the concerned workman is Abdul Gani. His father's name is Sihabuddin of Q 570, Akra Road (vide identity card Ext 4) and Panel Doctor's certificates (Exts. B, B/1 and B/2). But the name of the workman employed by Messrs. Kesoram Cotton Mills Ltd. as per letter Ext. H/4 is Ab. Gani whose father's name is Samsuddin. It is no knowing whether the name is Abul Gani or Abdul Gani. The father's name also differs. Therefore, identify has not been established. Moreover, it appears from the Panel Doctor's certificates Exts. 5 and 5(a) that the workman was under the medical treatment of the Panel Doctor even at that point of time. Therefore, the Company's plea seems unsubstantial.

Issue No. 5

The Union demands in the written statement, paragraph 2, filed on 8th April 1961, six day's wages for six days' casual leave with wages and four days' casual leave without pay every year since 1958. The Company objects to such privilege being granted to the workmen at this early stage of the factory which is still in its infancy.

Admittedly there was Second Omnibus Cotton Textile Industry Tribunal in West Bengal in 1958. The award was published in the "Calcutta Gazette", extraordinary issue, on June 10, 1958, pages 2029 to 3134. This Company was, of course, not a party in that Omnibus Cotton Textile Industry Award. As a matter of fact, it came into existence shortly after publication of this award. But I have already observed that Appendix II (at pages 2116-2117) will show that small power loom factories using less than 16 looms are also covered by the said award. Therefore, there is no reason why this award will not apply to this power loom factory using 16 looms if not more. By that award, manual and clerical workers within the meaning of Factories Act were allowed to enjoy 10 days' casual leave without pay in a year. At the same time they are allowed to get

six days' wages by way of compensation for withdrawal of the benefit of five days' casual leave with pay, as awarded by the First Omnibus Award in 1948. This lump payment was made payable to the workers concerned 15 days before the pujas and shall be calculated at the rate at which the worker was being paid in the month of August of the calendar year for which the payment is made. I have already observed that in 1961 similar dispute along with some others were referred to the Fourth Industrial Tribunal for adjudication. There was an award which was published in the "Calcutta Gazette", August 24, 1961. This was in respect of workmen employed by Messrs. Hindusthan Lace Manufacturing Corporation Private Ltd., Kidderpore, Calcutta, which factory is similar to the present one and both the factories are situated in the same region and the Union's allegation is that under common management. There is, however, evidence to show that at least there is a common supervisory staff who is Manager of the one and Technical Expert of the other. The workmen of that factory have been granted casual leave facilities almost in line with the Second Omnibus Cotton Textile Award. There is no reason why there should be discrimination. I accordingly grant the same benefit to the workers of this concern as well. It is accordingly directed that the workmen will get 10 days' casual leave without pay in a year. A lump payment amounting to six days' wages calculated at a rate at which the workers were paid in the month of August should be made 15 days before Saptami day before Durga Puja in accordance with the scale laid down in paragraph 11(5) at page 2089 of the "Calcutta Gazette" (Extraordinary), dated June 10, 1958. This will take effect from April 1963.

This is my award.

Dictated and corrected
by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
19-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2560I.R./IR/8L-13(A)/64. — 1st July 1964. — Whereas under the Government of West Bengal, Labour Department, order No. 1857I.R./IR/8L-13(A)/64, dated the 15th May 1964, the industrial dispute between Messrs. Sodepur Cotton Mills Ltd., P.O. Sodepur, 24-Parganas, and their workmen represented by Sodepur Cotton Mills Mazdoor Union, Mishra House, Baraset Road, P.O. Sodepur, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of an industrial dispute between Messrs. Sodepur Cotton Mills Ltd., P.O. Sodepur, 24-Parganas, and their workmen represented by Sodepur Cotton Mills Mazdoor Union, Mishra House, Baraset Road, P.O. Sodepur, 24-Parganas. (Case No. VIII-137 64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri P. M. LAHIRI, Judge.

AWARD

The Government of West Bengal, Labour Department, by Order No. 1857-I.R./IR 8L-13(A) 64, dated 15th May 1964, referred under section 10 of the Industrial Disputes Act, 1947, the abovementioned dispute to this Tribunal for its adjudication.

Issue

Whether Sarbashri Jhink Jaysavara, Sheeo Prosad Das, Vishnu Pada Sukul, Kapil Deo Singh, Ram Ujagir Pandey and Dutnath Dusad are eligible for permanent employment with retrospective effect?

To what relief, if any, are they entitled for their past services?

On receiving the order of reference by the Government, notices were duly served on the parties. After the service of the notice, the Secretary of the Union, Shri Jagamohan Trivedi, filed a petition to the effect that the Union would not press for the case as the Company had already fulfilled its claim.

A "no-dispute" award is passed accordingly.

Dictated and corrected by me.

P. M. LAHIRI, Judge.

P. M. LAHIRI,
Judge,
Sixth Industrial Tribunal
16-6-64

The 16th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Malda-West Dinajpur Area

(Base = Year 1951 = 100.)

January 1964 to March 1964

Items.	Weights.	December 1963.	January 1964.	February 1964.	March 1964.
Food	65·62	103	100	99	99
Fuel and Lighting ..	10·53	90	105	107	103
Clothing	7·10	92	93	93	93
Miscellaneous	14·24	100	101	101	103
House Rent	2·51	100	100	100	100
Combined Index ..	100 00	101	100	100	100

The index number for Malda West Dinajpur area came down by one point from 101 in December 1963 to 100 in January 1964 and remained steady in February and March 1964.

The fall in January 1964 was due mainly to the fall in the prices of rice and potato in spite of rise in prices of some other items in the food and fuel and lighting groups as well. In February and March 1964, there were simultaneous rise and fall of prices of some items which made the index number steady.

D. CHATTERJEE,
Labour Commissioner, West Bengal

Registered No. C207

The Calcutta Gazette

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SRAVANA 1] THURSDAY, JULY 23, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 2594-I.R./IR/15L-11/63.—3rd July 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 3673-I.R./IR/15L-11/63, dated the 31st August 1963, the industrial dispute between Messrs. Swaika Vanaspati Products Ltd., 18B Brabourne Road, Calcutta-1, and their workmen represented by Swaika Mazdoor Union, 61 Chintamoni Dey Road, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Swaika Vanaspati Products Ltd., 18B Brabourne Road, Calcutta-1, and their workmen represented by Swaika Mazdoor Union, 61 Chintamoni Dey Road, Howrah. (Case No. VIII-188/63.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.

Appearances:

For the Company: Shri T. K. Jagadeesh, M.A. LL.B., Labour Adviser.

For the Union: Shri Nikhil Roy, Advocate.

This industrial dispute has been referred for adjudication under section 10 of the Industrial Disputes Act by the Government of West Bengal by its Labour Department Order No. 3673-I.R./IR/15L-11/63, dated Calcutta, the 31st August 1963. The first party to the dispute is Messrs. Swaika Vanaspati Products Ltd. (hereinafter to be described as the Company) and the second party their workmen represented by Swaika Mazdoor Union (hereinafter to be described as the Union). The only issue referred for my adjudication is the following:

Whether refusal of employment of Shri K. S. Dikshit is justified? To what relief, if any, is he entitled?

On receipt of the reference usual notices were issued to both parties. The sum and substance of the written statement of the Union is that Shri K. S. Dikshit was a permanent workman for more than two and a half years in the service of the Company and he had a uniform good record of service. On 23rd October 1962 the management addressed a letter to Shri Dikshit alleging falsely that Shri Dikshit had expressed his desire on 22nd October 1962 to be relieved immediately and on that baseless ground informed him that he was no longer in the service of the Company with effect from 23rd October 1962. This allegation of the Company is a false one and Shri Dikshit never expressed his desire to be relieved of his service. Thereafter the workmen raised this industrial dispute through their Union before the Labour Directorate which started conciliation proceedings. Due to the unreasonable attitude of the Company the conciliation proceedings did not bear any fruit. So the Union prays for an award declaring that the refusal of employment to Shri Dikshit is unjustified and for reinstating Shri Dikshit to his former job with all back wages and allowance.

In reply to the written statement of the Union the Company stated that the workman in question resigned his service voluntarily and the management had no other alternative but to accept his offer of resignation. This is not a case of refusal of employment and the workman is not entitled to any relief. It was also contended on behalf of the Company that this dispute is not an industrial dispute and the Tribunal has no jurisdiction to make any adjudication.

Decision

Besides the question of jurisdiction which was raised by the Company the only other issue which arises for my determination is the issue contained in the order of reference. The case of the Union is that the Company has unjustifiably and arbitrarily refused to give employment to Shri K. S. Dikshit who was admittedly a permanent salesman under the Company. This case hinges upon a letter, dated 23rd October 1962. This letter was marked Ext. 3 and the body of the letter which is relevant for our consideration is quoted below:

"Dear Sir,

We refer to the talk you had with the undersigned yesterday evening (Monday, the 22nd October 1962), when you informed us that you wished to be relieved immediately. You further said that your account should also be settled.

We confirm having conveyed to you that your both requests were granted by us.

You are now instructed to visit our office any working day to settle up your account.

Please be advised that you are no longer in our services with effect from Tuesday, the 23rd October 1962.

Yours faithfully,
For Swaika Vanaspati Products Ltd.
D. N. Lalvani."

According to the case of the Company Shri Dikshit expressed his desire to be relieved of his service before Shri D. L. Lalvani, the Sales Manager, in the evening of 22nd October 1962 and this offer was accepted by the Company and on that basis the letter in question was issued to Shri Dikshit. Shri Dikshit denied the allegations of the Company that he had expressed his desire to resign his appointment. It is admitted that Shri Dikshit saw Shri Lalvani in the evening of 22nd October 1962 but Shri Dikshit stated that he did not say that he was giving up his service and he did not express any desire that his account should be settled. The evidence of Shri Lalvani is in a contrary vein. According to him Shri Dikshit had written several letters making some demands. On the evening of 22nd October 1962 he came to him and said that if his demands were not conceded to he would resign with immediate effect. Shri Lalvani further stated that he told Shri Dikshit that these demands could not be met. There was another gentleman present in the room who was in overall charge of the Administration. After consulting him Shri Lalvani accepted the offer of resignation made by Shri Dikshit. This was confirmed on the following day by the letter marked Ext. 3. In this case I have got to choose between the evidence of Shri Dikshit and of Shri Lalvani and I accept the evidence of the latter for the following reasons. Shri Dikshit admits that he had no ill feeling either with Shri Lalvani or with anybody else of the Company. If that be the case then there is no reason why the Company would suddenly terminate his service by assigning a false reason.

Shri Roy contended on behalf of the Union that this was done by the Company capriciously. It does not stand to reason that the Company would act in such a capricious and unjust manner without any reason whatsoever. On the other hand, some letters written by Shri Dikshit to the management would show that he had reason to be dissatisfied with his appointment. These two letters were marked Exts. B and C. They are in Hindi. English translations of these letters were furnished by Shri T. K. Jagadeesh. The letter marked Ext. B is dated 4th August 1962. This letter would show that for the year in question no increment of salary was given to this workman for which he was dissatisfied and he stated that he would not take his salary until the letter was replied to. The other letter is dated 7th September 1962. In his letter the workman requested the Company to furnish him with a room in Vanaspati Factory so that he might bring his ailing wife from Cawnpore for treatment. The management expressed its inability to furnish any room (vide Ext. D). It appears clear to me that this workman was dissatisfied with the Company and for that reason he expressed his intention of resigning his post. This was accepted by the Company and the workman was informed accordingly. The Company did not act mala fide and the workman having himself verbally resigned his appointment, no question of refusal of employment arises. The workman is not, therefore, entitled to any relief.

As the claim of the workman fails on the merits, it is not necessary to enter into the question whether this dispute is an industrial dispute or

whether this Tribunal has jurisdiction to entertain his reference. If, however, it had been necessary for me to decide such a question, I would have decided it in favour of the Union. The workman became a member of the Union after the termination of his service and the dispute was sponsored by the Union. So the dispute became an industrial dispute and no question of jurisdiction arises.

In the result I pass the following award. The refusal of employment to Shri K. S. Dikshit is justified, because before such refusal he had voluntarily resigned his appointment. He is not entitled to get any relief.

This is my adjudication and award.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
24-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2670-I.R./IR/11L-88/60.—4th July 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 3881-I.R./IR/11L-263/57, dated the 13th September 1958, the industrial dispute between Messrs. Kirti Cinema, 22 Keshab Sen Street, Calcutta-9, and their workmen represented by the Bengal Motion Pictures Employees' Union, 126A Dharamtalla Street, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the second and the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kirti Cinema, 22 Keshab Sen Street, Calcutta-9 and their workmen represented by the Bengal Motion Pictures Employees' Union, 126A Dharamtalla Street, Calcutta-13, relating to Government Order of West Bengal, Labour Department, Order of Reference No. 3881-I.R./IR/11L-263/57, dated 13th September 1958. (Case No. VIII-C-207/58, under section 10 of the Industrial Disputes Act 1947.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri M. K. ROY, Judge, Second Labour Court.

Appearances:

For the Company: None.

For the Union: None.

AWARD

After the receipt of the order of reference No. 3881-I.R., dated 13th September 1958, of the Government of West Bengal, Department of Labour, usual notices were served on the parties for appearances and taking necessary legal steps. The parties at first took some steps for leading the case to its final hearing. But subsequently the parties absented themselves on several dates and took no steps. So in order to dispose of the matter notices were issued on the parties asking them to appear on the date fixed for hearing and intimating them that if they failed to come ready for hearing the case would proceed ex-parte without further reference to them. But on the date so fixed with notices duly served on the parties neither party appeared before the court nor did any of the parties take any step whatsoever.

Therefore, considering the circumstances I have reasons to believe that no industrial dispute exists now between the parties. I therefore pass this no-dispute award and dispose of the case accordingly. Dictated and corrected by me.

M. K. ROY,
Judge.

M. K. ROY,
Judge,
Second Labour Court.
24-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2671-I.R./IR/11L-88/60. — 4th July 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 2822-I.R./IR/11L-88/60, dated the 7th June 1960, the industrial dispute between Messrs. Kirti Cinema, 22 Keshab Sen Street, Calcutta-9, and their workmen represented by the Bengal Motion Pictures Employees' Uinon, 126A Dharmatalla Street, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kirti Cinema, 22 Keshab Sen Street, Calcutta-9, and their workmen represented by the Bengal Motion Pictures Employees' Union 126-A Dharamtalla Street, Calcutta-13, relating to the West Bengal Government Labour Department, Order of Reference No. 2822-I.R.|IR|11L-88|60, dated 7th June 1960. (Case No. VIII-C-103|60 under section 10 of the Industrial Disputes Act.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present

Shri M. K. ROY, Judge,
Second Labour Court.

Appearances:

For the Company: None.

For the Union: None.

AWARD

After the receipt of the Government Order of Reference No. 2822-I.R., dated 7th June 1960, usual notices were served on the parties for appearances and taking necessary steps. The parties at first took some steps for leading the case to its final hearing. But subsequently the parties absented themselves on several dates and took no steps. So in order to dispose of the matter notices were issued on the parties asking them to appear on the date fixed for hearing and intimating them that if they failed to come ready for hearing the case would proceed ex-parte without further reference to them. But on the date so fixed with notices to the parties duly served neither party appeared before the Court, nor did any of the parties take any step whatsoever.

Therefore, considering the circumstances I have reasons to believe that no industrial dispute exists now between the parties. I therefore pass this no dispute award and dispose of the case accordingly. Dictated and corrected by me.

M. K. ROY,
Judge.

M. K. ROY,
Judge, Second Labour Court.
24-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2682-I.R./IR/11L-324/63. — 6th July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 3665-I.R./IR/11L-324/63, dated the 30th August 1963, the industrial dispute between Messrs. Bengal Potteries Ltd. (Managing Agents: Bharat Ram Bhagat & Co.), 45 Tangra Road, Calcutta-15, and their workmen represented by Bengal Potteries Employees' Union, 154 Bepin Behari Ganguli Street, Calcutta-12, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the First Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Jagabandhu Banerjee, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had altered to the prejudice of the said workman, the conditions of service applicable to him immediately before the commencement of the said proceedings;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Jagabandhu Banerjee, P.O. and village Ghola, district 24-Parganas, a workman of Messrs. Bengal Potteries Limited, 45 Tangra Road, Calcutta-15, against the aforesaid Company in connection with G.O. No. 3665-I.R.|IR|11L-324|63, dated 30th August 1963. (Case No. 180 of 1963 under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal.

Appearances:

For the Company: Shri C. L. Ganguly, Advocate.

For the workman: Shri Anil Das Choudhury, Advocate.

This is an application under section 33A of the Industrial Disputes Act for alleged contravention of some of the provisions of section 33 of the Act. The application has been made by one Jagabandhu Banerjee who is a workman under the opposite party Company known as Messrs. Bengal Potteries Limited.

The sum and substance of the complaint of the petitioner is the following:

A dispute between the opposite party Company and its workmen is pending before this Tribunal for adjudication in pursuance of Labour Department Order No. 3665-I.R., dated 30th August 1963. The petitioner being a workman under the opposite party is concerned in the dispute and is also a protected workman under the Industrial Disputes Act. During the pendency of the said dispute the Company has punished the petitioner by way of victimisation by changing some of the service conditions of the petitioner. The petitioner has submitted that his working hours were from 9 a.m. to 5-30 p.m. with a recess for half an hour. These working hours were made from 8 a.m. to 4-30 p.m. by a letter, dated 17th October 1963. This was purposely done by the Company for punishing the petitioner for his bona fide Trade Union activities. The petitioner was a member of the office staff and he was transferred to factory by Order, dated 9th July 1963. All his service conditions were governed and regulated by office rules. Not only were the working hours of the petitioner illegally changed by the Company but also his holidays were curtailed unjustifiably. The petitioner has been put to serious financial loss for the change in his working hours and he prays that he may be allowed to revert to his original working hours and also he may be compensated by a sum of Rs. 76.80 nP. per month for his financial loss and the salary deducted against holidays may also be refunded to him.

The application of the workman is opposed by the Company. The Company has alleged that the application under section 33A is not maintainable inasmuch as the petitioner is not a workman concerned in the dispute and the subject matter of his application cannot be considered to be connected with the pending dispute. The Company further alleges that the petitioner was transferred from office to the Purchase Department of the factory on 19th July 1963, i.e., long before the main dispute was raised. By such transfer the petitioner became amenabel to the rules of the factory regarding the timings of his work and enjoyment of festival holidays. The Company did not do anything for punishing the petitioner for his alleged Trade Union activities and the petitioner is not entitled to get any financial relief or any other relief for the alteration in the timings of his duties.

Upon the allegations and counter-allegations made by the parties the following points arise for my decision.

(1) Is the application under section 33A of the Industrial Disputes Act maintainable?

(2) Was the Company justified in changing the working hours of the petitioner as alleged by him?

(3) Was the Company justified in refusing to allow the petitioner to avail himself of festival holidays prescribed for the office?

(4) To what relief, if any, is the petitioner entitled?

Decision

Point No. 1

Before I enter into the question of the maintainability of the application it will be useful to state certain facts about which there is hardly any dispute. Applicant Jagabandhu Banerjee was appointed as a general assistant in the office of this Company by a letter, dated 16th September 1955 (vide Ext. 1). The office of the Company is situated at 45 Tangra Road. The working hours in the office were from 10 a.m. to 4-30 p.m. with a break for lunch of half an hour at 1-30 p.m. This is disclosed by the appointment letter. Jagabandhu Banerjee was confirmed by a letter, dated 30th December 1955 (vide Ext. 2). It is an admitted fact that towards the end of 1962 a proposal came from the Company to increase the working hours from 36 hours to 48 hours in a week. The office staff did not agree to the proposal and they made a protest. In spite of that protest the Company increased the working hours from 36 hours to 48 hours a week with effect from some date in the last week of December 1962 and the working hours were made from 9 a.m. to 5-30 p.m. with a break of half an hour. A dispute was raised by the Union over this matter and it is an admitted fact that a reference case in connection with the dispute was pending in this Tribunal at the time when this application under section 33A was filed.

Jagabandhu Banerjee was transferred from office to the Purchase Department of Factory No. 1 on 19th July 1963 (vide Ext. 3). Jagabandhu Banerjee joined there on 20th July 1963. It was specifically stated in this order of transfer that the working hours of this employee would be the same as at present. This means that the working hours would be from 9 a.m. to 5-30 p.m. with a break of half an hour for lunch. It is an admitted fact that the working hours in the factory were from 8 a.m. to 4-30 p.m. with a break of half an hour. The working hours of Jagabandhu Banerjee were made from 8 a.m. to 4-30 p.m. by a letter, dated 17th October 1963 (vide Ext. 6). He objected to this change by writing a protest letter, dated 28th October 1963 (vide Ext. 6a). This change in the working hours is one of the grounds for making this application under section 33A of the Industrial Disputes Act.

Shri Ganguly contended on behalf of the Company that upon the admitted facts of the case as stated above this workman is not entitled to make any application under section 33A inasmuch as he was transferred to the Factory on 19th July 1963 and the reference was made on 30th August 1963 as would appear from the very head line of the application. He submitted that when Jagabandhu Banerjee was transferred to the factory he was bound to observe rules of the factory regarding hours of work etc. and although the management maintained status quo with regard to hours of work in the letter, dated 19th July 1963, it was within the rights of the management to withdraw the privilege granted to Jagabandhu Banerji at any time it considered necessary. Shri Ganguly submitted that there was no change in the conditions of service of this workman as prescribed in section 33(1)(a) of the Industrial Disputes Act and so the application is not maintainable.

Shri Das Choudhury submitted on behalf of the workman that hours of work constitute one of the conditions of service as laid down in item 4 of the fourth schedule of the Industrial Disputes Act and it was not open to the management to make a change in the hours of work to the prejudice of the worker without the permission of the Tribunal before which a reference case was pending. Shri Ganguly submitted that in this case there was really no change in the hours of work but there was a change only in the timings of work and so this matter does not fall under item 4 of the fourth schedule as claimed by Shri Das Choudhury. The distinction sought to be made by Shri Ganguly appears to me to be a distinction without any difference. It is to be observed that in the Company's letter, dated 17th October 1963 (Ext. 6), this workman was asked "to observe the factory working hours, viz., 8 a.m. to 4-30 p.m." The expression "working hours" certainly mean the same thing as hours of work. The letter under reference shows that the Company was making a change in the working hours of this employee. So this matter comes under item No. 4 of schedule IV and it constitutes a change in the conditions of service of Jagabandhu Banerjee.

The above change was effected when the reference case was pending in this Tribunal. The change was also made to the prejudice of the workmen as will be found later. So the previous permission of the Tribunal was necessary.

In the above context Shri Ganguly submitted two other contentions before me. He argued that Jagabandhu Banerjee was transferred to the factory before the reference was made to this Tribunal and was not concerned in the dispute because it was only the office staff who were concerned in it and so he cannot complain of any violation of the provision of section 33(1)(a) of the Industrial Disputes Act. In support of his contention he drew my attention to a decision of the Supreme Court reported in 1960, I, L.L.J., page 551 (New India Motors versus K. T. Morris). In this judgment Their Lordships of the Supreme Court have given an elaborate exposition of the expression "workman concerned in the dispute.". I have gone through this case and I am unable to see how it applies to the facts of the present case. The very head line of the application of the petitioner would show that in the main reference one of the parties was the workmen of this Company represented by Bengal Potteries' Employees' Union. The office staff might have been immediately concerned in the dispute but all the workmen of this Company were made parties to the reference and certainly all of them would be bound by any award that might be passed in the main reference. It is also significant that when the dispute first originated Jagabandhu Banerjee was a member of the office staff. According to the case of the Company there is an interchange of office assistants from office to factory and vice versa. In these circumstances Jagabandhu Banerjee who had been a member of the office staff at the time of the origin of the dispute and who was transferred to factory less than a year ago may again be transferred back to office at any time. In these circumstances it is idle to contend that he is not concerned in the dispute and so the objection taken under this head by Shri Ganguly fails.

The next objection regarding the maintainability of the application taken by Shri Ganguly was that the change in the timings of Jagabandhu's work is not a matter "connected with the dispute" as required by section 33(1)(a) of the Industrial Disputes Act and so this application was not maintainable. I have already observed that in the main reference the subject matter of the dispute is the increase of working hours from 36 hours to 42 hours in a week. Jagabandhu Banerjee had made this application as his hours of work were altered by making an alteration in timings. The question as to when the duty hours of a particular workman would begin is certainly a matter related to the quantum of his hours of work. In these circumstances it cannot be said that the alteration in the working hours of this workman is not connected with the dispute raised in the main reference.

I now consider the question whether the alteration regarding the timings of Jagabandhu Banerjee's duty hours has caused any prejudice to him. The workman attends office from a place called Ghoshpara which is three miles off from Sodepur Railway Station which is 15 miles from the factory of the Company. The evidence of Jagabandhu Banerjee would show that he has got to incur some extra expenses for purchasing his meals and tiffin at present. He has also been inconvenienced because by the acceleration of the timings he is not in a position to take a bus from his native place before coming to the railway station. All these facts have been prejudicial to him.

Another contention made by Shri Ganguly was that this change in regard to the working hours of Jagabandhu Banerjee was made not for the purpose of victimising him but for saving consumption of electricity. In this connection some Government notifications were filed on behalf of the Company [vide Ext. C to C(2)]. In my opinion these notifications are irrelevant for the purpose of our case because they only dispense with service of notice under section 9(1) of the Industrial Disputes Act in the matter of alteration of some of the conditions of service specified in the fourth schedule of the above Act. These notifications have got no bearing on section 33 of the Act. I therefore reject all the preliminary grounds taken by Shri Ganguly regarding the maintainability of the application and hold that it is maintainable.

Point No. 2

This point is practically covered by the decision of Point No. 1. I have already observed that the main reference was made by the Labour Department, Government of West Bengal, to this Tribunal by an order, dated 30th August 1963. The hours of work of the applicant were changed by a letter dated 17th October 1963, in spite of the fact that at the time of his transfer to the factory Jagabandhu Banerjee was given to understand that his duty hours would be the same as in the office, namely, from 9 a.m. to 5-30 p.m. (vide Ext. 3). Shri Ganguly contended that as the transfer was effected on 19th July 1963 which is prior to the date of the main reference it should be held that there was no change in the conditions of service of this workman. I am unable to agree with this contention.

The transfer of the applicant from office to factory is not the subject matter of this application. One of the subject matters of this application is the change in duty hours. As this change was effected without the previous permission of this Tribunal before which the main reference was pending, I hold that the Company was not justified in making the change. The change has undoubtedly caused prejudice to the workman. It is clear that this change was made because this workman had taken effective part in opposing the move of the Company for increasing duty hours. The explanation of the Company that this was done for saving consumption of electricity is merely an eyewash because there are several clerks in the factory whose duty hours are from 9 a.m. to 5-30 p.m. There would be no difficulty on the part of the Company if the same timing is observed by this particular clerk. Point No. 2 is decided accordingly.

Point No. 3

A grievance was made by this workman that he was not allowed to enjoy the same number of festival holidays as is enjoyed by the office staff. In my opinion the workman is not entitled to make any grievance on this score. When he was transferred to the factory the Company specifically intimated that his working hours would be the same as in the office. As this employee was transferred to the factory it can be presumed that he came to be governed by Factory Rules in regard to other conditions of service such as enjoyment of festival holidays, leave, etc. It is in evidence that in the year 1963 this employee was allowed extra casual leave for four days in excess of the total casual leave permissible to him by the rules of the office. It is an admitted fact that factory staff get seven days' more casual leave than the office staff. This benefit was given to the applicant for 1963. As regards festival holidays he was allowed such holidays according to factory rules. There was therefore no inequity in this matter. The curtailment of festival holidays was compensated by additional casual leave. I, therefore, hold that the Company was justified in granting festival holidays to the applicant according to the factory rules and not rules prescribed for the office staff.

Point No. 4

From the decision of the foregoing points it would follow that the applicant should get some monetary compensation for the alteration in his working hours. From the evidence of the applicant, I am satisfied that he has got to incur some extra expenses on account of his meals, tiffin and rickshaw fare. He has also claimed some compensation for the loss of private tuition. I am not prepared to allow any compensation under the last mentioned item. Regarding other expenses I am of opinion that the applicant should be compensated to some extent. I allow a compensatory allowance of Rs. 15 per month for the period during which he worked or will work in future according to the modified timing as introduced by the Company's letter, dated 17th October 1963. I shall, however, permit the applicant to revert to his old timings of 9 a.m. to 5-30 p.m. from a date specified later.

In the result I make the following award on the application of the workmen under section 33A of the Industrial Disputes Act. The applicant will enjoy festival holidays as prescribed for the office so long as he works in the factory. The working hours of the applicant will be from 9 a.m. to 5-30 p.m. with a recess of half an hour from the beginning of the English month following that in which this award will be published in the "Calcutta Gazette". For the period commencing from 19th October 1963 up to the date when this workman will work in the factory from 8 a.m. to 4-30 p.m., he will get a compensatory allowance of Rs. 15 per month. The entire amount of such allowance will be paid by the Company to the applicant within a month of publication of this award in the "Calcutta Gazette".

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
25-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2697LR./IR/13L-5/62. 7th July 1964.—Whereas under the Government of West bengal, Labour Department, Order No. 3762LR./IR/13L-5/62, dated the 25th August 1962, the industrial dispute between Messrs. New India Press, 6 Duff Street, Calcutta-6, and their workmen represented by West Bengal Press Workers' and Employees' Union, 84/1A Bepin Behari Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. New India Press, 6 Duff Street, Calcutta-6, and their workmen represented by West Bengal Press Workers' and Employees Union, 84/1-A Bepin Behari Ganguly Street, Calcutta-12. (Case No. VIII-129/62.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

For the Union: Shri P. Das Gupta, Advocate

For the Company: Shri K. Das Gupta, Partner of the Company.

AWARD

The above dispute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by Government of West Bengal, Labour Department, Order No. 3762-I.R./IR/13L-5/62, dated the 25th August 1962.

Issues

1. Grades and scales of pay.
2. Dearness allowance.
3. Leave and holidays.
4. Service cards.

After service of notices of the reference upon the parties, they appeared and filed their respective written statements. After necessary preliminary proceedings when the case became ripe for hearing, the parties took some adjournments on the ground that a talk of settlement was going on. Finally, 17th June 1964 was fixed for hearing. On that date, the parties filed a joint petition of compromise setting out the terms upon which the entire dispute had been amicably settled between them and praying for an award in terms of the settlement.

I have heard the representatives of the parties and considered the terms of settlement. The terms appear to be quite fair and lawful and I am satisfied that there has been a bona fide settlement of the entire dispute between the parties on the terms set out in the compromise petition. In these circumstances, there is to be a compromise award in the case, as prayed for.

In the result, I make an award in terms of the settlement embodied in the compromise petition, a copy whereof is made a part of the award as an Annexure.

S. K. RAY, Judge,
Seventh Industrial Tribunal
23-6-64.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 3762I.R./IR/13L-5/62, dated 25th August 1962.

And

In the matter of an industrial dispute between Messrs. New Indian Press of 5 Duff Street Calcutta-6 (hereinafter referred to as Company), and their workmen represented by West Bengal Press Workers and Employees' Union of 84/1/A Bepin Behari Ganguly Street, Calcutta-12 (hereinafter referred to as Union).

The humble petition of compromise by the parties abovenamed -

Most respectfully sheweth:

1. That the issues for adjudication are as follows:

(i) Grade and scale of pay.
(ii) Dearness allowance.
(iii) Leave and holidays.
(iv) Service cards.

2. That the parties mutually discussed and settled the dispute on terms and conditions mentioned hereunder:

(a) Grade and scale of pay: (i) The Union will not insist for introduction of grade and scale of pay at this stage in view of the fact that the Company granted the increments which were due and increased dearness allowance and has also agreed to increase dearness allowance as mentioned below.

(ii) The Company agrees to review the matter of introduction of grade and scale of pay in the month of January 1965 and discuss with the Union on the subject for finalisation and settlement.

(iii) The Company agrees to grant Rs. 3 as annual increment at a flat rate to every worker every year in January till the grade and scale of pay be introduced.

(b) Dearness allowance: The Company agrees to grant further dearness allowance amounting to Rs. 2 per month to every workman with effect from June 1964.

(c) Leave and holidays: The Company agrees to increase the existing leave and holidays by two days. That is, the workmen shall enjoy 39 days leave and holidays every year with full pay/wage and the existing list of leave and holidays will be altered accordingly in consultation with the workmen.

(d) Service cards: The Company agrees to introduce service card for the workmen, consulting the old record and the workmen concerned and the Union for the purpose. The service card shall contain amongst other things the following particulars:

(i) Date of appointment,

(ii) Post or designation,

(iii) Existing pay/wage,

(iv) Dearness allowance,

(v) Other allowances, if any,

(vi) Permanent or temporary,

(vii) Provident Fund A/C. No.

(viii) E.S.I. No.

The card will be issued to the workmen on or before 1st September, 1964.

3. That the dispute with respect to aforesaid issues are settled and closed.

4. That both the management and workmen shall mutually co-operate for efficient work and production.

It is, therefore, humbly prayed that your honour would be pleased to accept the aforesaid terms of settlement and make the same as part of the Award and dispose of the case accordingly and pass such order or orders which your honour would consider fit and necessary.

And for this act of kindness the petitioners shall ever pray.

For the Union:
Nirmal Das Gupta, Advocate
Anil Bose, Secretary
Basanta Kumar Ghosh.
17-6-64.

For the Company:
Kulin Lal Dutta,
Partner of the Company.
17-6-64.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
23-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2824I.R./K.W./IR/11L-107(B)/60. 9th July 1964 Whereas under the Government of West Bengal, Labour Department, order No. 2931I.R./IR/11L-107(B)/60, dated the 13th June 1960, the industrial dispute between Messrs. Britannia Building & Iron Co. Ltd., 287 G. T. Road (North), Howrah, Salkia, and their workmen represented by Britannia Building and Iron Workers' Union, 60 Kaibartapara Lane, Salkia, Howrah, regarding the issue mentioned in the said order, being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Kalipada Mondal, a workman of the said company made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947 filed by Shri Kalipada Mandal, T. No. 567, against Messrs. Britannia Building & Iron Co. Ltd., 287 Grand Trunk Road, (North) Salkia, Howrah, in connection with Government order No. 2931I.R./IR/11L-107(B)/60, dated the 13th June 1960.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

Miscellaneous Case No. 63 of 1963 under section 33A of the Industrial Disputes Act 1947.

Shri Kalipada Mandal, Token No. 567 of 56/26 Banerji Bagan Lane, Salkia, Howrah—Complainant.

Versus

Messrs. Britannia Building & Iron Co. Ltd., 287, Grand Trunk Road, (North) Salkia—Opposite party.

For the complainant workman: None.

For the Company-Opposite party: Shri N. R. Roy, Advocate.

AWARD

This is an application under section 33A of the Industrial Disputes Act 1947 filed by the workman Shri Kalipad Mondal (hereinafter be referred to as the applicant), complaining of contravention of the provisions of section 33 of the Industrial Disputes Act by the employer Messrs. Britannia Building & Iron Co. Ltd. (hereinafter be referred to as the company).

His case in short is that he has been in service of the company from 1945. The company issued a charge-sheet on 2nd February 1961 against him for some alleged misconduct. He submitted written explanation on 4th Februry 1961, but the management punished him with suspension for three days from 16th February 1961. The punishment was awarded by the company at a time when there was a proceeding under section 10 of the Industrial Disputes Act, pending before this tribunal. So, the company was under obligation to comply with the provisions contained in proviso to section 33(2)(b) of the Industrial Disputes Act, which the company did not and thereby contravened the legal provisions. His further case is that his order of suspension was wrongful and unjustified.

The company resisted the application by filing a written objection in which it has questioned the maintainability of the present application. The company has challenged the tribunal's jurisdiction to entertain this application in view of the fact that the provisions of section 33(2)(b) proviso are not attracted to as it is not a case of discharge or dismissal. The Company has denied other allegations.

In a complaint of this nature two issues to be decided are:—

(1) The fact of contravention, and

(2) the merits of the act and order of the employer.

In the present case the applicant has not turned up to pursue his application. But the company who is the opposite party attended and was ready for

hearing of the case. No steps having been taken on behalf of the applicant, I have no other alternative but to dismiss the application for default, and for want of proper prosecution.

The company having raised a preliminary point questioning the tribunal's jurisdiction to entertain the present application I would like to give decision on that point. The materials on the record will be just sufficient to give a decision on that point. Admittedly there was a proceeding under section 10 of the Industrial Disputes Act pending before this tribunal at a time when a workman was charge-sheeted for some misconduct and following a domestic enquiry was awarded punishment of suspension for a period of three days from 16th February 1961. The disptue that was pending for adjudication by this tribunal was relating to the workmen's claim for bonus. That was the only dispute referred to this tribunal for adjudication. The applicant was charge-sheeted on 2nd February 1961 (vide Annexure A to the application) for having been absent from his place of work on 1st February 1961 when he kept himself engaged at another place in writing some Money Order Forms. So, that was a matter unconnected with the dispute under reference before this tribunal. That being so, section 33(1) has no application. Section 33(2)(b) may have some application provided the punishment meted out is either discharge or dismissal from service. The provisions contained in the proviso to section 33(2)(b) are to be complied with by employer when the workman is either discharged or dismissed from service and for no other kind of punishment. In the instant case the applicant was punished with suspension for a period of three days only for which the employer is under no legal obligation to comol, with the provisions contained in the proviso to section 33(2)(b). So, there has been no contravention of the provisions of section 33 of the Industrial Disputes Act. Admittedly, it is not a case of discharge or dismissal of workman from service, by his employer and as such the provisions of section 33(2)(b) proviso are not attracted. Therefore, the present application is not maintainable, the tribunal being without jurisdiction to entertain an application of this nature. Hence, it is rejected and disposed of.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.

The 23rd June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2688-I.R./IR/11L-219/63.— 7th July 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 4189-I.R./IR/11L-219/63, dated the 4th October 1963, the industrial dispute between Messrs. Samuel Osborn (India) Private Ltd., 1 Acharya Jagadish Bose Road, Calcutta-20, and their workmen represented by National Union of Mercantile Employees, 3 Wellington Street, Calcutta-13, regarding the iss mentioned in the said order, being a matter speci in the Third Schedule to the Industrial Disputes A 1947 (XIV of 1947), was referred to the Th Industrial Tribunal for adjudication;

And whereas during the pendency of proceedin before the said Industrial Tribunal Shri P. R. Guru kal, a workman of the said Company, made a co plaint in writing to the said Industrial Tribur against the said Company alleging that the sa Company had discharged the said workman co cerned in such dispute;

And whereas in exercise of the powers conferr by section 33A of the Industrial Disputes Act, 19 (XIV of 1947), the said Industrial Tribunal h adjudicated upon the said complaint and submitt its award to the State Government;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 19 (XIV of 1947), the Governor is pleased hereby publish the said award as shown in the annexu hereto.

ANNEXURE

In the matter of an application under section 33A the Industrial Disputes Act, 1947, filed by Sh P. R. Gurukkal, a workman against Mess Samuel Osborn (India) Private Ltd., 1 Achar Jagadish Bose Road, Calcutta-20, in connecti with Government Order No. 4189-I.R./IR/11 219/63, dated the 4th October 1963.

BEFORE THE THIRD INDUSTRIAL TRIBUNA WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

Miscellaneous Case No. 192 of 1963 under section 33A of the Industrial Disputes Act

Shri P. R. Gurukkal, c/o Guru's Coffee Store P103 Princep Street, Calcutta-13—Petitioner,

Versus

Messrs. Samuel Osborn (India) Private Ltd 1 Acharyya Jagadish Bose Road, Calcutta-20 Opposite party.

For the workman-petitioner: Shri Phani Ghos President, National Union of Mercanti Employees

For the Company-Opposite party: Shri A. M. Pa Counsel instructed by Victor Moses & C Solicitors.

AWARD

This is an application under section 33A of th Industrial Disputes Act, 1947, filed by a workma Shri P. R. Gurukkal complaining of contraventio of the provisions of section 33 of the Industri Disputes Act by their employer Messrs. Samu Osborn (India) Private Ltd. (hereinafter be refer to as the Company).

Briefly stated, his case is that on 20th March 1963 he was appointed by the Company as a mechanic and was subsequently confirmed in that post from 1st July 1963. Later on the Company issued a charge-sheet against him on 21st November 1963 for negligence of duty. He submitted written explanations on 23rd November 1963 but the Company without holding any domestic enquiry terminated his service by a letter, dated 27th November 1963. At that point of time some proceeding was pending before this Tribunal regarding industrial dispute existing between the said Company and their workmen, the pending dispute was relating to customary bonus claimed by a workman. In view of the pending proceeding under section 10 of the Industrial Disputes Act, the Company ought to have applied to this Tribunal for approval of the order of dismissal in compliance with the provisions contained in the proviso to section 33(2)(b) of the Industrial Disputes Act. Not only no application was filed seeking approval but also the Company failed to pay or offer one month's wages to the workman. Hence, there has been contravention of the provisions of section 33 of the Industrial Disputes Act by the Company. The Company also wrongfully dismissed him from service without holding any domestic enquiry into the alleged charges. The prayer is, therefore, for reinstatement after setting aside the order of dismissal.

The Company has resisted the application of the workman by filing written objection in which it is stated that the workman having admitted his guilt was punished by dismissal from service. The workman having worked negligently and carelessly has considerably injured and damaged the reputation and goodwill of the Company. Therefore, the workman had to be punished by his removal from service. The Company has denied violation of the provisions of section 33 of the Industrial Disputes Act. It has also denied the other allegations.

Admittedly the petitioner Shri P. R. Gurukkal was in the employ of the Company as a service mechanic. He was appointed on 20th March 1963 and on completion of his training he was confirmed in that job from 1st of July 1963. While in service of the Company he was charge-sheeted by the Company on 21st November 1963 for gross negligence of duty with specific instances enumerated in the charge-sheet (Ext. B). The petitioner submitted written explanations on 23rd November 1963 (vide Ext A). The Company on scrutiny of the written reply to the charge-sheet found him guilty of the charges and dismissed him from service by letter, dated 27th November 1963. At that point of time it is admitted that there was an industrial dispute relating to a workman's claim for bonus referred to this Tribunal for adjudication, and was pending for disposal. That being the admitted fact it was incumbent upon the Company simultaneously with the order of dismissal to apply to this Tribunal for approval of the order of dismissal passed against the petitioner in compliance with the proviso to section 33(2)(b), which the Company did not. At least there is no iota of evidence to support such compliance by the Company. There is nothing to show that the workman was paid or at least tendered one month's wages and an application was made seeking approval of the action so taken against the workman. In paragraph 10 of the Company's written statement it has been stated that there was nothing to do with section 33 of the Industrial Disputes Act. The Company has not where stated its compliance with the proviso to section 33(2)(b) of the Industrial Disputes Act. Therefore, I have no hesitation to conclude that there has been contravention of the provisions of section 33 of the Industrial Disputes Act by the Company.

It is well settled by the Hon'ble Supreme Court that in an enquiry of this nature, it is the contravention by the employer of the provisions of section 33 giving rise to a cause of action in favour of the workman to approach and to move the authority named in the section and this contravention is the condition precedent to the exercise by the authority concerned of the additional jurisdiction and powers conferred on it by the section. It has also been held that the authority to whom the complaint is made is to decide two issues, viz. -

(1) the fact of contravention and

(2) the merits of the act or order of the employer [vide 1955 L.L.J.(1) 346].

In the case of the Delhi Cloth Mill and General Mills Co. Ltd. (A.I.R. 1961 Supreme Court 689), it has been held by the Hon'ble Court that in an enquiry under section 33A the employee would not succeed in obtaining an order of reinstatement merely by proving contravention of section 33 by the employer. After such contravention is proved it would still be open to the employer to justify the impunged dismissal on the merits. An earlier decision in the case of Punjab National Bank Ltd. reported in A.I.R. 1960 Supreme Court 160, has been referred to. In that case it was observed by Their Lordships that if no enquiry has in fact been held by the employer the issue about the merits of the impunged order of dismissal is at large before the Tribunal and, on the evidence adduced before it, the Tribunal has to decide for itself whether the misconduct alleged is proved, and if yes, what would be the proper order to make.

In the instant case there was no domestic enquiry by the employer. Therefore, it is open to this Tribunal to enquire into the merits of the order of dismissal passed by the Company against the workman. The petitioner has examined himself at length. The employer-opposite party has examined three witnesses and also tendered several documents into evidence. The petitioner Shri P. R. Gurukkal who is a young man, was appointed by the Company (O.P.) as a mechanic from 20th March 1963. He was given facilities for practical training and on completion of training he was confirmed in his job from 1st July 1963. But he was charge-sheeted on 21st November 1963 for gross negligence of his duty (Ext. B is a copy of the charge-sheet). The Company has specified in the charge-sheet the instances wherein his work was found unsatisfactory and negligent to such an extent that the Company's reputation was at stake. The petitioner submitted a written explanation Ext. A on 23rd November 1963. This is the earliest document containing his statements explaining his conduct in the discharge of his

duties as a mechanic. Shri Phani Ghosh, the President of the National Union of Mercantile Employees who was authorised by the petitioner to represent his case and who actually conducted the case on behalf of the petitioner has contended that whatever admission the petitioner has made in his written explanation (Ext. A) to the charge-sheet cannot be relied upon in view of the fact that such admission was made by the workman with intent to please the employer and to enlist the employer's sympathy and support. He has relied upon two decisions one is reported in 1961 (II) L.L.J. 472 In that case the Second Labour Court relying upon the recorded admission of guilt by the concerned workman found him guilty. The admission of guilt was recorded by the Enquiring Officer, who is an officer of the Company and it was not in the hand of the workman himself. Therefore, His Lordship was pleased to set aside that award based on the recorded admission of guilt. The other decision is of the Hon'ble Supreme Court reported in 1963(I) L.L.J., page 325. In that case Their Lordships were pleased to observe that when the statements made by the appellant do not amount to a clear and unambiguous guilt, failure to hold a former enquiry would certainly constitute a serious infirmity in the order of dismissal passed against him. It may be noted that this is not a case under the Industrial Disputes Act but one under Article 311(2) of the Constitution of India. However, I find that the facts of these two cases are quite different and distinguishable from the present one, and as such they do not strictly apply to the instant case. In the first case the admission of guilt by the concerned workman was recorded by the Enquiring Officer. It was not in the hand of the workman himself as in the present case and that alleged admission was in course of an enquiry made before the Enqurnig Officer but in the present case the workman made some admission of his guilt in his written explanation to the charge-sheet. So, whatever admission he made in his written reply to the charge-sheet was voluntary, uninfluenced and undisturbed, and probably unaided. He was all to himself when he wrote his explanations at that early stage. So, some truth is expected to come out in these early statements of the concerned workman. Then it may be true that the Company did not hold any enquiry and might have acted on the admission of guilty by the concerned workman. But so far as this Tribunal is concerned an enquiry is being held in which both parties are given equal opportunities and facilities to prove their respective cases, and not only the admission of guilt by the workman in his written explanation Ext. A is being relied upon but also other facts and circumstances on the record are also being considered. The Company has produced two reports (Exts. D/1 and D/2) before the Tribunal. The first one was made by D.W. 2 Shri K. R. K. Menon on 28th August 1963 and the second one by D.W. 3 Shri S. K. Das on 19th August 1963. Shri Phani Ghosh, the learned representative of the petitioner objected to these documents being considered by the Tribunal. His contention is that his client was not furnished with copies of these two reports and without the copies he had no sufficient opportunity to cross-examine the two witnesses who submitted the reports. To support his contention he relied upon a decision reported in 1963 (II) L.L.J., page 371. I am sorry to say again that the decision has been wrongly relied upon. In that case the prepared statements of witnesses taken in absence of the charge-sheeted workman were placed at the enquiry stage and the workman was asked to cross-examine without being furnished copies thereof sufficiently in advance. So, Their Lordships were pleased to hold the enquiry as vitiated by the violation of the principles of natural justice. In the instant case these are not prepared statements recorded in absence of the workman. But these are reports made by other mechanic who actually accompanied the concerned workman and who reported to his knowledge to the employer. The petitioner Shri Gurukkal has admitted in his evidence that he knew Shri S. K. Das another mechanic in the employ of Messrs. Das Zimmerman, the manufacturer of machineries whose selling agent was the present Company. He has further admitted that Shri S. K. Das accompanied him to the factory of Messrs. Kumardhubi Engineering Works on his failure to operate a new machine supplied to that Company. He has admitted that Shri S. K. Das operated that machine and on his return submitted a written report to the Company. He has identified this report as Ext. D It may be noted that Ext. D is a typed copy of the original report Ext. D/2 which has been proved by D.W. 3 Shri S. K. Das. The opposite party not only admitted that he had knowledge of this report from the very beginning, but on his admission the report was exhibited and marked Ext. D on 6th of June 1964. The hearing of this case was concluded on 22nd June 1964 and D.W. 3 Shri S. K. Das was examined on 20th June 1964. Therefore, there is no substance in the allegation that the workman had no opportunity to know the contents of the report Exts. D and D/2 and as such he could not cross-examine the witness on that point. Therefore, the decision he has referred to has no application to the present case. The opposite party has further admitted that he had no ill feeling with D.W. 2 Shri K. R. K. Menon and D.W. 3 Shri S. K Das. The workman has admitted the fact of his knowledge from the very beginning of the report Exts. D and D/2 submitted by Shri S. K. Das, Mechanic. But at the time of his evidence he has stated that the concluding two lines of the report contains wrong statement. It has been stated in the concluding two lines that the machine is working perfectly alright without changing even a single part of it. If the statement was not correct, what prevented the petitioner to object to these statements earlier or in his written explanation Ext. A?

I have already stated that in the charge-sheet Ext. B instances of negligent and unsatisfactory work have been specifically stated. The Petitioner's representative has contended that the charge-sheet is vague because the dates have not been mentioned. I do not think that the petitioner has been prejudiced thereby in any way. He has not raised that plea in his written reply Ext. A. On the contrary, he has admitted in his evidence before the Tribunal that all these instances took place in the month of August 1963. Therefore, there is nothing to show that the charge-sheeted workman was misled by the charge-sheet. His written explanation Ext. A clearly shows that he could easily follow the works complained of as unsatisfactory and negligent. The work of the petitioner was found unsatisfactory on

casions more than one. He was deputed to do ne servicing work in the factory of Shalimar Tar oducts Ltd. where due to his negligent work an portant machinery part was damaged which his ployer had to replace at his own cost. The stralon Sheet that was broken by the petitioner an imported article of the value of Rs. 160 as posed by D.W. 1 Shri R. Srinivasan, the Internal les Manager of the Company. This officer of the mpany has further deposed that the Administra- e Officer of Messrs. Shalimar Tar Products report- the fact to the Company over telephone. The stralon Sheet that was damaged by the petitioner account of his careless and negligent work had be replaced by the Company on payment to essrs Das Zimmerman, the supplier. The peti- ner has admitted that he was deputed to do some rk at Messrs. Gayson & Co. In that concern o he rendered similar defective service due to his eless work and defective fitting, one Astralon eet was damaged which had to be replaced and his written explanation he has stated that the nage was due to his overlooking to take proper ps and precaution. On the third instance when was deputed to Messrs. Kumardhubi Engineering rks Ltd. to operate a new machine supplied to t concern by the Company he failed to do so and en the manufacturer's mechanic accompanied n he could do it easily without changing any part the machine. He pointed out to the petitioner t proper care was not taken to clean the Gears d Bushes of the machine which were full of dirt l also completely dry. So, he reported that rukkal had no basic idea of a service mechanic. e petitioner was found lacking in the basic owledge of a mechanic. He was lacking in the owledge of operating a machine after proper aning and oiling. Therefore, on occasions more n one the Company found his work unsatisfac- y, negligent and not up to the mark as a mecha- . Complaints having poured in from customers, Company was in an embarassing position and rt from the fact of its loss of reputation and odwill. D.W. 1 Shri R. Srinivasan the Internal es Manager of the Company has also deposed to that the petitioner Shri Gurukkal approached ssrs. Das Zimmerman and requested them not lodge any complaint against him for not being e to operate the machine at Messrs. Kumardhubi gineering Works Ltd. All these facts were orted to the Sales Director of the Company. So, Company at last thought fit to issue a charge- eet against him. It was really damaging to the ut ation of the firm to retain such a mechanic o proved himself careless and negligent in his rks on occasions more than one. The petitioner l to admit in his written reply Ext. 1 that he not given a very satisfactory service and his rk is not up to the standard as expected. There- e, having considered all the above facts and cumstances I am to conclude that the petitioner s guilty of the charges levelled against him and re was justification for the order of dismissal sed against him by the Company. In such a e when it has been found that there has been ntravention of the provisions of section 33 by the ployer but there was justification for the order dismissal passed against the workman, the breach the provisions of section 33 of the Industrial putes Act may be regarded as a technical breach and may not justify any substantial order of compensation in favour of the employee unless there are compelling facts in favour of the employee. This view has been expressed by Their Lordships of the Supreme Court in a case reported in 1958 (I L.L.J. 793. In that case there was an enquiry under section 23 of the Industrial Disputes (Appellate Tribunal) Act which corresponds to section 33A of the Industrial Disputes Act, 1947. The order of dismissal passed by the Company against the petitioner having been found justified on merits the contravention by the Company of the provisions of section 33 will be a technical breach but I find that the workman was not paid one month's wages at the time of his dismissal. Therefore, I direct the Company to pay him one month's wages as compensation. This payment be made within a month of publication of the award in the "Calcutta Gazette". The workman is entitled to no other relief. The application is accordingly disposed of.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
26-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2687-I.R./IR/11L-152(A)/63.—7th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3712-I.R./IR/11L-152(A)/63, dated the 3rd September 1963, the industrial dispute between Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers' Union,

63/1 Kali Banerjee Lane, Howrah. (Government Order No. 3712-I.R., dated 3rd August 1963. (VIII-196/63).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Union: Shri Satyendra Nath Banerjee, Advocate.

For the Company: Shri Satish Chandra Sen, Advocate.

On the basis of the Order No. 3712-I.R./IR/11L-152(A)/63, dated 3rd August 1963, of the Government of West Bengal, this reference under section 10 of the Industrial Disputes Act has been sent to this Tribunal for adjudication of the following issue:

Whether the refusal of employment to the following workmen is justified? To what relief, if any, are they entitled?

(i) Shrimati Sushila Dasi; (ii) Shrimati Sushila Bala Dasi; (iii) Shrimati Kiran Bala Dasi; (iv) Shrimati Sarala Bala Dasi; (v) Shrimati Bina Dasi; (vi) Shrimati Bhagabati Dasi.

The parties are Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah.

The parties filed written statements. In short, the case of the All-Bengal Flour Mills Workers' Union (hereinafter described as the Union) is that the six workers mentioned in the order of reference, viz., Shrimati Sushila Dasi, Shrimati Sushila Bala Dasi, Shrimati Kiran Bala Dasi, Shrimati Sarala Bala Dasi, Shrimati Bina Dasi and Shrimati Bhagabati Dasi were workers of the Calcutta Flour Mills (hereinafter described as the Company). They were being paid remuneration at the rate much lower than the one prescribed by the award of the Tribunal and other settlements between the Company and its workers. These female workers in order to get their legitimate wages filed applications before the Authority under the Payment of Wages Act, West Bengal, and, as a result thereof, the Company being enraged refused employment to them as a vindictive measure. These workers were not allowed to work under the Company on and from the 21st June 1962 without any notice or justification. On the representation of the workmen of the Company the Union took up the dispute and, ultimately, the present reference was made. It has been alleged by the Union that the refusal by the Company to employ these workmen is a case of victimisation and unfair labour practice, and it has been prayed that the workers in question may be directed to be reinstated with full back wages at the rate of the award passed by the Industrial Tribunal.

The Company in its written statement has stated that the six female workmen in question were employed in semi-skilled work as casual workers and that they were not covered by the award of the Industrial Tribunal. The rates of these workm were fixed according to bipartite agreement betwe the Company and the West Bengal Flour Mi Mazdoor Congress, the representative body of t workers. This agreement is dated the 2nd Nove ber 1961. It has been further alleged that the fem workmen started demanding higher rates of wa towards the end of April 1962 and they gave c that they would not do work unless an enhanc rate was allowed to them. The female workm started cases before the Authority under the Payme of Wages Act demanding higher rates of wa according to the award of the Industrial Tribun After this, however, the female workers in questi actually refused to do work when the Compa requisitioned their services and, in fact, they did n report from 21st June 1962 to their work. The ca of the Company is that the workers in questi themselves gave up their service voluntarily and th the Company never refused employment or work them It is also stated that the claims of th workers were refused by the Authority under t Payment of Wages Act. It was also contended in t written statement that the Union before t Tribunal had no locus standi to represent the wo men of this Company and, therefore, it was not industrial dispute.

In this case several witnesses have been examin on the side of the Union and the Company l examined on its side only one witness who is office assistant of the Company. Some docume have been exhibited on both the sides.

During the argument it has not been contend from the side of the Company that the Union bef this Tribunal has no locus standi to represent workmen. P.W. 8 has stated that he is the Presid of the Calcutta Flour Mill Employees Union. Fr his evidence it further appears that there is anot Union in the mill of the Company known as "W Bengal Flour Mills Mazdoor Congress". This witn has also admitted during the cross-examination t All-Bengal Flour Mills Workers' Union also repres a few workers of the mill. The witness of the Co pany has stated nothing about the representat capacity of any labour organisation. There is no c vincing evidence as to which of these three lab organisations already mentioned has the majority the workers under its control. It can therefore presumed that all the three organisations have sha the workers of the Company as their members. Company has not been able to show that the Un before me has no right or authority to represent workmen of the Company. In the absence of material I, therefore, hold that the Union has a ri to expouse the cause of the workmen before me that the present dispute is an industrial dispute.

In the written statement it was alleged by Company that the female workers in question w casual workers. The only witness of the Comp examined in this case has stated that it would apparent from the Wage Register of the Comp that they are casual workers and that separate re ters are maintained for these workers. Admitte no papers of the Company have been produ before me to prove that the female workers be me are casual workers. Moreover, in the writ statement of the Company it has been stated paragraph 2 that the names of the female work

were shown, in the Master Roll of the Company, that they were paid by the said mill but they were employed in the sister Mills when there was no work available in the flour mill. The judgments passed by the Authority of the Payment of Wages Act have been filed in this case. They are Exts. B series. In the copies of those judgments it does not appear that at the time of hearing any contention was raised that the female workers were casual workers but, on the other hand, from the reading of the judgments the impression created is that from November 1961 to February 1962 the said workers worked under the Company without any break and accordingly in some cases some reliefs were given. However, this much I should say that there is no convincing and reliable evidence to prove before me that the female workers in question were casual workers.

Whether or not the female workers were casual workers is not an important question before me. This point is admitted by the learned lawyers of both the sides. The only point that has been raised by both the sides is whether the six female workers mentioned in the order of reference, in fact, voluntarily ceased coming to the mill to do their duties. If it is found that the workers of their own accord ceased coming to the mill on and from 21st June 1962, they will not get any relief in this case but if it is proved that the Company prevented them from joining their duties, certainly the workers will get relief. On this point the learned lawyers of both the sides have agreed. Now, I am to ascertain what the fact is. Four of the female workers have been examined in this case, as P.W. 3, P.W. 4, P.W. 5 and P.W. 6. These four workers have stated that they were not allowed by the Company to work in the mill although they went to join their duties. The evidence further shows that after the institution of the case before the Authority under the Payment of Wages Act, these workers were not allowed to join their duties. Admittedly, no work was done by these workers on and from 21st June 1962. Exhibit C series will show that in the month of May 1962 applications were filed by the female workers before the Authority under the Payment of Wages Act. Exhibit 1 is a letter written by the President of the Union to the Labour Commissioner with a copy forwarded to the Company. This letter is dated 18th July 1962. This letter registered a protest against the conduct of the Company for not allowing the workers to work from 21st June 1962. The evidence shows that the female workers attended the mill for several days but they were put off on frivolous pleas. In the circumstances of the case there was no unreasonable delay in lodging the protest in the form of Ext. A. Of course, I cannot place any importance to Ext. 2, a copy of the letter, dated 1st July 1962, alleged to have been sent to the Company by the female workers. There is no convincing proof that, in fact, any such letter was submitted to the Company. Moreover, Ext. 1 says that although such a letter was submitted to the Manager of the Company, the same was returned. No reliable witness has stated that any such letter was returned by any officer of the Company. In this connection I should note that I place no reliance on the oral evidence of Shri Muktipada Banerjee who does not appear to me to be a truthful and straightforward witness. The demeanour of the female workers examined before me and the manner in which they have deposed have convinced me that their evidence regarding refusal of employment to them by the Company is true. I have also considered the evidence of the witness examined by the Company. He has stated that the female workers began absenting themselves and then ceased coming to the mill. It does not appear from the evidence that he has any direct connection with the work of the female workers. It does not appear that he has to do any work of labour in the department where the female workers worked. It is curious to note that the Company produced no papers to show that there is any note in any department stating that the female workers began absenting themselves. If really these workers ceased coming to the mill, certainly the Company would have taken step either by way of issuing notice or by making necessary notes in the department. I have also noted that the company has not examined any supervisor of the department in which these female workers worked. The non-examination of competent persons will certainly raise an adverse inference against the Company, especially when the female workers have reasonably proved their case. The circumstances of this case also go in support of the workmen's case before me. It has been argued from the side of the Company that some of the female workers have stated that they are not willing to work under the Company if they are paid wages less than their demand. It has been argued that this statement and the attitude will prove that the workers voluntarily left their service because they were not getting higher wages according to the award of the Tribunal. I cannot accept this contention. Besides, the evidence shows that the applications were filed before the Authority under the Payment of Wages Act in May 1962. The workers were not working from 21st June 1962. The judgments were passed by the Authority under the Payment of Wages Act in 1963. When the cases were started and the judgments were not delivered, it is not expected that the workers will give up their service without knowing what their fate would be by those judgments. The evidence shows that the cases were fought before the Authority and, therefore, the parties were keen to see the result. In these circumstances, I cannot accept the contention that the female workers while their cases are pending, give up their services simply because they were getting wages at a lesser rate. However, I have considered the evidence both oral and documentary as well as the circumstances of the case and it has been proved that the female workers were prevented from joining their duties in the mill by the Company and this action of the Company is most unreasonable and unjustified. The reason for the attitude taken by the Company is apparent because these female workers started cases claiming their wages at a higher rate before the Authority under the Payment of Wages Act. The attitude of the Company is no doubt vindictive and the refusal of work and employment to the six female workers before me were cases of victimisation. My attention has been drawn to Ext. A containing terms of settlement arrived at by and between the Company and the West Bengal Flour Mills Mazdoor Congress. This document is not of any importance because I am not to decide the rate of wages of these female workers for the first part of the issues. Supporting the female workers in order to give a go-by into file cases before the Authority for the increase of

their wages on the basis of the Award of the Industrial Tribunal but on that account can the company take recourse to vindictive action by refusing employment to these workmen? The only answer, I believe, should be in the negative. The workers wanted to interpret the award of the Industrial Tribunal. The Company had a right to defend it. It appears that the workers failed before the Authority under the Payment of Wages Act. The matter ends there. Everybody has right to take recourse to legal action and in the present case the female workers approached the authority. There was no harm in it, and there was no occasion for the Company to be annoyed and to take any vindictive attitude towards them. However, I find as I have already indicated, that it is a case of victimisation and unfair labour practice, and the Company was unjustified in refusing employment and work to the female workers mentioned in the order of reference, viz., Shrimati Sushila Dasi, Shrimati Sushila Bala Dasi, Shrimati Kiran Bala Dasi, Shrimati Sarala Bala Dasi, Shrimati Bina Dasi and Shrimati Bhagabati Dasi.

On the question of relief to be granted in the present case I should hold that the said workers shall be reinstated by the Company in their former position within a month from the date of publication of this award in the "Calcutta Gazette" and within that period the said workers shall be paid at the rates they were entitled to at the time of refusal of work for the period of non-employment. Exhibit B series should be considered in this connection. The period of non-employment should be treated as in continuity of the service of the workers. In the circumstances of this case I further direct that the Company should pay a cost of this proceeding to the Union representing the workmen and the cost is assessed at Rs. 25 in lump.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
26-6-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2710-I.R./IR/10L-142/64 8th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3671-I.R./IR/10L-70/62, dated the 18th August 1962, the industrial dispute between Messrs. Sur Iron & Steel Co. (P) Ltd., 15 Convent Road, Entally, Calcutta-14, and their workmen represented by the Sur Iron & Steel Co. Sramik Union, 52/7 Bepin Behari Ganguly Street, Calcutta-12, and Sur Iron & Steel Employees' Association, 118 Middle Road, Calcutta-14, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Sur Iron & Steel Co. (P) Ltd., 15 Convent Road, Entally, Calcutta-14, and their workmen represented by the Sur Iron & Steel Sramik Union, 52/7 Bepin Behari Ganguly Street Calcutta-12, and Sur Iron & Steel Employees Association, 118 Middle Road, Calcutta-14 (Case No. VIII-122 of 1962).

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri P. K. Sen Gupta and Shri Kalyanmay Ganguly, Advocates, instructed by Shri Bisvanath Mitra, an officer of the Company.

Present for the Union: Shri Amar Prosad Chakravorty, Advocate, instructed by Shri Sunil Gupta General Secretary of the Union.

This dispute between Messrs. Sur Iron & Steel Co (P) Ltd., Convent Road, Entally, Calcutta, and their workmen represented by the Sur Iron & Steel Co Sramik Union, 52/7 Bepin Behari Ganguly Street Calcutta-12, and Sur Iron & Steel Employees Association, 118 Middle Road, Calcutta-14, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 3671-I.R. IR/10L-70/62, dated the 18th August 1962 for adjudication upon the issues mentioned below.

Issues

(1) Whether the lock-out of the factory with effect from 22nd April 1962 is justified?

(2) Whether the closure of the factory from 22nd June 1962 is real and bona fide? Whether the closure is beyond the control of the Management and in the circumstances it is justified?

(3) To what relief, if any, are the workers entitled?

The case of the Union as made out in the written statement, shortly stated, is as follows:

Messrs Sur Iron & Steel Company Private Limited is incorporated as a private limited Company, registered under the Indian Companies Act. It employs more than 500 workmen in its factory at Nos. 8 and 9, Canal Street, Entally, Calcutta, and is engaged in the manufacture of stone crusher, granulator, welding transformers, fire fighting equipments and various other articles of similar nature for over 15 years. It is a prosperous concern earning good profit from the business. A Union of the workmen was formed in January 1962, and it was duly registered

under the Indian Trade Unions Act in February 1962. The formation of the Union was made known to the Company, but the Company did not take in good grace the formation of the Union. The Company became very much annoyed by the formation of the Union and began to oppress the workmen in various ways. This fact was brought to the notice of the Labour Commissioner, West Bengal, and the Chief Inspector of Factories, West Bengal. Subsequently, the Company suddenly by a notice dated 18th April 1962 changed the duty hours of the workmen from 19th April 1962 with the ulterior object of harassing the workmen. The Union made a vehiment protest against the change of duty hours of the workmen and demanded restoration of the usual duty hours. Thereafter the workmen reported for duty under protest on 21st April 1962 (Saturday), but found to their utter surprise that the factory was closed. The Union wrote to the management enquiring about the reason of the closure of the factory on Saturday, the 21st April 1962, and a copy of that letter was sent to the Hon'ble Labour Minister, and also copies were sent to the Joint Secretary, Labour Department, the Labour Commissioner and the Chief Inspector of Factories. Thereafter the workmen reported for duty on 23rd April 1962, but to their utter surprise they found a notice dated 22nd April 1962 hung up at the entrance of the factory gate to the effect that a lock-out had been declared in the factory from 22nd April 1962. The Union made a representation to the Labour Commissioner, West Bengal, to take immediate action and for a conciliation proceeding for settlement of the dispute. The Labour Commissioner convened a conciliation proceeding on 25th April 1962, but none on behalf of the Company turned up on that date. Subsequently, the Company participated in the conciliation proceedings which continued for some time, but without any result. The Company made desperate attempts to break the morale of the members of the Union and to crush it by any means, fair or foul but was unsuccessful. The Union wrote to the Hon'ble Labour Minister, the Labour Directorate and the police officials and kept them informed about the day to day situation and the unfair and illegal activities of the Company. Subsequently, by a notice dated the 12th June 1962 which was hung up on the factory gate on the 13th June the Company declared the lifting of the lock-out and directed the workmen to join the factory on and from the 18th June 1962 on the basis of an alleged agreement between the Company and another Union which was not in existence at the time when the lock-out was declared. The workmen assembled at the gate of the factory on the 18th June in accordance with the notification dated the 12th June 1962 and offered to join their duties, but they were not allowed to join by the Company. The Company only allowed a group of workers to enter the factory, and not the entire body of workers. The workmen turned up to join their duties on the next day, but they were also not allowed to enter. On the 20th June a notice was seen hung up on the factory gate to the effect that 37 workmen, who were members of the Union, would not be allowed to enter the factory as some of them had been suspended and some would be allowed to join on tendering apology to the Company. The other workmen who were present were also not allowed to enter the factory except a chosen few. The same thing happened on the 21st June 1962 and on the 22nd June the Company declared a closure of the factory for good on and from 22nd June 1962. The closure of the factory is said to be illegal, unjustified and mala fide. The lock-out was never lifted fully, and the lock-out continued till the date of the unjustified closure of the factory. The Company since then has been manufacturing articles similar in nature which it used to manufacture previous to the lock-out and the subsequent closure of the factory, at different places. There has been, it is alleged, no real closure of the factory, and the illegal lock-out declared in the factory has been given a colour of closure with the ulterior motive of crushing the Union and victimising the members of the Union. It is alleged that, in fact, the lock-out is continuing under the garb of alleged closure, and hence the matter has been referred to this Tribunal for adjudication.

The case of the Company, as set forth in its written statement, may be shortly stated as follows:

The Company was incorporated under the Indian Companies Act as a private limited concern in June 1951, and it was registered in September 1951. It started a factory at the premises No. 8/5 and 9, Canal Street, Calcutta, for manufacturing various articles of different nature for supply to the Government of India and other Companies. The Company, from the very beginning, suffered losses up to the financial year 1958-59. In 1960 the Company obtained some urgent orders from the Government of India through its contractors and more workers had to be employed to cope with the work. This continued for some time, but as there was no general market for the products of the Company, it had to be closed down for circumstances which were beyond the control of the Company. It is denied that the Company earned good profits and was in sound financial position. The Company has also denied the allegations made in paragraphs 5, 6, 7, 9, 10, 12, 14, 15, 16, 18, 21, 23, 24, and 25 of the Union's written statement. It is pleaded that the duty hours of the workmen were changed due to restrictions imposed on the supply of electricity, and this was done with notice to the Chief Inspector of Factories, and no objection was raised by him or by the workmen. The change of duty hours was effected by a notice dated the 18th April 1962 without any protest or objection from the workmen. The Company received a letter on the 19th April 1962 from the Calcutta Electricity Corporation Ltd. whereby it was intimated that every Saturday would be an off day. On receipt of this intimation the Company notified to the workmen on the 20th April 1962 that Saturday, the 21st April 1962, would be a holiday, and Sunday next would be a working day instead. The workmen did not turn up to join their duties on Saturday, the 21st April 1962. The workmen also did not join their duties on the 22nd April 1962 in the morning in spite of repeated verbal requests, and the Company was forced to declare a lock-out in the factory at 9-30 a.m. on the same date, as the workmen illegally refused to join their duties. It is pleaded that as there was illegal and unjustified strike by the workmen on 22nd April 1962, the consequent lock-out was justified. The Company attended the conciliation proceedings which were started at the instance of the Conciliation Officer. But due to unreasonable and unjustified demands made by the Union, no conciliation could be effected. Thereafter, at the instance of the Labour Directorate,

the Company arrived at an agreement with one of the Unions which claimed to represent a large number of workmen on the 12th June 1962. Thereafter the lock-out was lifted on the 13th June 1962 and the workmen were directed to join their duties in batches from the 18th June 1962. The Company issued notifications in local newspapers intimating that all workers should join their duties except those whose names have been pasted on the notice board. The workmen wanted to join their duties on the date as notified, but the members of the present Union held out threats of violence and assault to them, and thereby they were deterred from joining their duties. The Company made requests to the Labour Directorate and to the police authorities to give protection to the workmen who were willing to join, but nothing was done, and the situation became such that it was not possible to carry on production and normal running of the factory. The Company thereafter decided to close down the factory for good, on and from 22nd June 1962, and a notice to that effect was hung up at the gate, and it was also published in local newspapers. It is alleged that the lock-out was lifted on and from 13th June 1962 till the date of closure on and from 22nd June 1962 which was forced upon the management and for which the leaders of the Union are to blame themselves. It is denied that the lock-out was illegal or that it was given a colour of closure to crush the Union, or its members and organisers. The Company kept the factory open since 13th June 1962, and had to close it down forever on and from 22nd June 1962 on account of circumstances beyond its control, and it was not possible for them to carry on the manufacturing business. It is denied that the lock-out is still continuing in the garb of closure of the factory, and it is pleaded that the Company has closed down the factory on and from 22nd June 1962, and the closure of the factory is bona fide and real. The Company, it is pleaded, is ready and willing to pay to the workers all benefits to which they are entitled under the law on account of the closure.

Issue No. 1

Messrs Sur Iron & Steel Company (P) Ltd., a company incorporated under the Indian Companies Act, carried on business in manufacturing and sale of various types of articles, such as stone crushers, granulators, welding transformers and fire fighting equipments, etc. It had its factory at 8/5 and 9, Canal Street, Calcutta, and it employed more than 500 workmen for running the factory. It is a common ground that a lock-out in the factory was declared on 22nd April 1962. The lock-out is sought to be justified by the management on the ground that due to restrictions imposed by the State Government on the use of electricity, Saturday was declared as an off day instead of Sunday which was to be a working day. This change of weekly off day was duly notified to the workmen, but this did not satisfy them. They did not attend the factory on 21st April 1962 which was a Saturday. The workmen came and collected near the factory gate on 22nd April 1962 which was a Sunday, but they did not enter the factory to report for duty although requested, and the management had no other alternative but to declare a lock-out in the factory.

On behalf of the Union the lock-out has bee challenged not only as mala fide and unfair, bu illegal on various grounds. I shall deal with the fac leading to a declaration of lock-out in the factory t come to a decision on issue No. 1 under referenc viz., whether the lock-out of the factory with effec from 22nd April 1962 is justified.

It is not disputed and it cannot be disputed that th Company received a letter from the Calcutta Electri Supply Corporation regarding restrictions imposed o the use of electricity by the State Government, an the evidence of O.P.W. 14, who is one of the Direc tors of the Company, is that pursuant to this lette received from the Calcutta Electricity Corporation i was notified to the workmen that Saturday would b an off day instead of Sunday which would be a work ing day. The original letter has been marked Ext. A and the acknowledgment receipt, Ext. A-1, show that it was received by the Company on 19th Apr 1962. It is further stated by O.P.W. 14 that o receipt of the letter, Ext. A, from the Calcutta Elec tric Supply Corporation, notice was issued to th workmen on 20th April 1962 intimating them tha with effect from 21st April 1962, Saturday, instea of Sunday, would be the off day in the factory unti further orders. The notice in Bengali has been pro duced and marked Ext. D-1, and that in English ha been marked Ext. Q. This notice was circulate amongst the workmen on 20th April 1962, as appear from Ext. Q-1. It is also stated b O.P.W 14 that this notice was circulate amongst the Supervisors of different departments i the factory, and the Labour Officer Shri Bisvanat Mitra also explained to the workmen that the factor would remain closed on Saturday, the 21st Apri and would remain open on Sunday, the 22nd Apri until further orders. The notice, Ext. Q-1 bear several initials which indicate that this was circulate amongst the staff, as stated by O.P.W. 14. The Union has examined P.Ws. 6, 12 and 13 who were previously workmen in the factory of the Company P.W. 6 Bhola Singh has denied that notice was issue to the workmen intimating them that Sunday would be the working day and Saturday would be an off day. The other two workmen, viz., Nos. 12 and 13, have not denied that notice was issued to them regarding the change in the weekly off day in the factory. O.P.W. 11, who is an Assistant in the office of the Company, has stated that on 20th April 1962 a notice was shown to him that Saturday would be an off day in the factory and Sunday would be a working day on account of restrictions imposed on the use of electricity by the State Government under the Indian Electricity Act. This witness has corroborated O.P.W. 14 regarding circulation of the notice amongst the workmen regarding the proposed change in the weekly off day in the factory. It also does not stand to reason that the Company on receipt of the letter, Ext. A, from the Calcutta Electric Supply Corporation would make no move in the matter to circulate the same amongst the workmen without any delay. It is only probable that a notice was circulated amongst the workmen regarding change in the weekly off day as stated by O.P.Ws. 11 and 14 which is also corroborated by the notices, Exts. D-1, Q & Q-1. In the letter, Ext. A, which was received

y the Company on 19th April 1962, it is clearly ientioned that with effect from 15th April 1962 ere will be no supply of electricity for running of e factory from 7 a.m. to 10 p.m. on Saturdays, and aturdays were to be observed as weekly off days. n view of this letter from the Calcutta Electric upply Corporation imposing restrictions on the use electricity by the State Government under the lectricity Act, it was incumbent on the management observe Saturdays as weekly off days instead of ndays, with effect from the 15th April 1962. The ange in the weekly off days was not a voluntary on the part of the management, but it was forced on them due to the restrictions imposed by the ate Government on the use of electricity in the ate That being so, the Company had no other ternative, but to issue notice to the workmen initiating the change in the weekly off day. On the idence on record I have no hesitation in coming the finding that the notice regarding the proposed ange in the weekly off day was duly circulated mongst the workmen on 20th April 1962.

It is now to be considered whether the workmen mplied with the notice which was circulated mongst them on 20th April 1962 regarding the ange in the weekly off day in the factory and in office of the Company. The Company has duced evidence to prove that the workmen did not end the factory on 21st April 1964 in pursuance the notice which was circulated amongst them on h April 1962, and they collected near the factory on 22nd April 1962 which was a Sunday. did not enter the factory to join their duties in te of repeated requests from the management. The dence of O.P.W. 14 is that the workmen did not nd the factory on 21st April 1962 which was a nday O.P.W. 11 has also stated that he did not nd office on 21st April 1962 as Saturday was lated an off day. It is the evidence of O.P.W. 14 on 22nd April 1962, which was a Sunday, at out 8 a.m. the Labour Officer informed him that e workers had collected outside the factory gate, they did not report for duty. This witness and Labour Officer Shri Bisvanath Mitra came out of factory and tried to persuade the workmen to work They succeeded in persuading some of workmen to join, but the other workmen did not them to join, and gave out that they had ded to go on a strike. O.P.W. 11 has stated that ttended office at about 8 a.m. on 22nd April 1962 nday) and while going to office he saw some kmen collected at different places near the fac- and on enquiry the workmen told him that they ld not attend the factory on Sunday. He has stated that he saw the Labour Officer of the tory and O.P.W. 14 talking to some workmen the factory gate. This witness has substantially borated O.P.W. 14. There was no cross-examion of O.P.Ws. 11 and 14 on this point, and their ence, taken along with some other documentary ence, goes to indicate that the workmen were not ng to work on Sunday, and they did not attend factory on 22nd April 1962 although they cted near the factory gate at different places. It e evidence of O.P.W. 14 that three notices in ession were issued to the workmen asking them in their duties between 8 a.m. and 9 a.m. The es have been marked Exts. C, C-1 and C-2. The men did not join and a lock-out was declared in the factory at 9-30 a.m. on 22nd April 1962 by the notice Ext. C-3. It is also stated by O.P.W. 11 that at about 10-15 a.m. the Labour Officer told him that a lock-out had been declared in the factory, and he left office as asked by the Labour Officer. An intimation about the lock-out was sent to the Office of the Labour Commissioner, Government of West Bengal. On 23rd April 1962 the Union addressed a letter to the Company challenging the bona fides and legality of the lock-out. In this letter there is no mention of the fact that the workmen attended the factory as usual on 21st April 1962 (Saturday) but they did not go to the factory for work on 22nd April 1962 which was a Sunday. All that is stated in this letter is that no notice regarding the change of weekly off day was given before hand, and the workmen did not come to work on 22nd April 1962 (Sunday) which was a closed holiday. I have already found that notices about the proposed change of the weekly off day was duly circulated amongst the workmen on 20th April 1962. None of the workmen examined by the Union has stated that he did not come to the factory on 22nd April 1962 which was a Sunday. It is also significant to note that in the letter, Ext. 6, it is not stated that the workmen attended the factory on 21st April 1962 and the evidence of O.P.W. 14 that no workman attended the factory on 21st April 1962 (Saturday) stands unrebutted. The Company addressed a letter to the Labour Commissioner, Government of West Bengal, on 1st May 1962 in which the circumstances under which the lock-out was declared had been specifically set-forth The letter has been marked Ext. R. It is stated in this letter that the illegal strike resorted to by the workmen resulted in a lock-out being declared in the factory. It is also mentioned in the letter that the notice from the Calcutta Electric Supply Corporation was received in the afternoon of the 20th April 1962, and it was circulated amongst the workmen immediately intimating them that Saturday would be an off day. The date regarding the receipt of the letter from the Calcutta Electric Supply Corporation has been given as 20th April 1962 which is apparently not correct in view of the acknowledgment receipt, Ext. A-1. The fact that the notice about the proposed change in the weekly off day was circulated amongst the workmen on 20th April 1962 is mentioned in this letter, and the facts stated in this letter which led to and resulted in the lock out being declared in the factory on 22nd April 1962 appears to be true in view of the facts and circumstances and the evidence adduced on this point.

It has been contended that the change in the weekly off day from Sunday to Saturday, without any notice under section 9A of the Industrial Disputes Act is illegal, and the workmen concerned were within their rights to ignore the notice which is said to have been circulated amongst them intimating them the change in the weekly off day in the factory. This contention does not appear to be well founded as, in my view, the change of weekly off day from Sunday to Saturday is not, strictly speaking, a change in the condition of service. Moreover, the State Government has power under section 9B of the Act to suspend operation of section 9A of the Act in appropriate cases when it thinks fit to do so. A notification was issued by the State Government in the Labour Department dated the 10th April 1962 by which no notice under section 9A was required to be

served in respect of the matters specified in items Nos. 4, 6 and 11 of the fourth schedule of the said Act for a period of 3 months from the date of publication of the notification in the "Calcutta Gazette." In view of this notification, the change in the weekly off day notified to the workmen appears to be quite legal. It is clear from the evidence on record that the workmen on a common understanding struck work on Sunday, the 22nd April 1962, and they could not be persuaded to join their duties. The management had thus no other alternative but to declare a lock-out in the factory on account of refusal by the workmen to work on Sunday which the Company was forced to do in view of the restrictions imposed on the use of electricity in the factory by the State Government. In the circumstances, the lock-out which was declared in the factory on 22nd April 1962 is quite justified. This issue is accordingly disposed of.

Issue No. 2

This issue involves the question as to the bona fides of the closure of the factory with effect from 22nd June 1962. It is a common ground that the factory has been kept closed since the 22nd June 1962. According to the management, the lock-out was lifted with effect from 13th June 1962 in pursuance of an agreement between the management and the Employees' Association, and normal work was to start from 18th June 1962. Notifications were issued in local newspapers and the workers were asked to join in batches. The workmen, however, did not turn up for work between 13th June 1962 and 18th June 1962. Some workmen attended the factory on 20th June 1962 and did some preparatory works for running the factory, but they were assaulted while they were returning home on 21st June 1962 having stayed in the factory on 20th June 1962. The Company waited in vain for the workers to turn up, and ultimately it decided to close the factory for good as it was found impossible to carry on the manufacturing business, and a notice of closure was also duly published in the local newspapers on 23rd June 1962. The alleged circumstances under which the closure of the factory was declared have been denied by the Union. It is contended that the Company followed a policy of pick and choose and did not allow the workmen to join their duties although they were ready and willing to resume their duties, and the closure of the factory is not real and bona fide. A preliminary objection has been raised on behalf of the Company that the Tribunal has no jurisdiction to entertain and decide issue No. 2 regarding the closure of the factory. It is contended that as the factory has been closed, the industry is to be taken as dead in the eye of law, and no dispute could be raised by the workmen in respect of an industry which has ceased to function. There cannot be any doubt that where the closure of an industry is real and bona fide, the Tribunal has no jurisdiction to entertain and adjudicate upon any dispute raised by its workmen. This view finds support in the decision of Pipraich Sugar Mills Ltd. vs. Pipraich Sugar Mills Mazdoor Union 1957-I L.L.J. 235. The question of jurisdiction depends on the decision as to whether the closure is real and bona fide. The contention of the Union is that the lock-a matter of fact, the alleged closure of the factory not real and bona fide. If it is found that th closure of the factory is real and bona fide, then th Tribunal will have no jurisdiction to decide the issu regarding the closure of the factory. If, on the othe hand, it is found that there has been, in fact, no re closure of the factory, the Tribunal will be fully com petent to record its findings on issue No. 2, as framed in the order of reference. It is, therefore, to be con sidered whether the closure of the factory was made under circumstances beyond the control of the management and whether the closure is real and bona fide. In view of the decision reported in 1962-II L.L.J. 227 there cannot be any dispute with the proposition of law that a closure of an undertaking means the closing down of the business itself, and not merely the place of business. The circumstances under which the factory was closed have been set forth in paragraphs 17, 18, 19, 20 and 21 of the written statement filed by the Company. The case of the Union regarding the alleged closure of the factory has been set forth in paragraphs 17, 18, 19 and 20 of the written statement of the Union. It is a common ground that by a notice dated the 12th June 1962 pasted on the factory gate the lock-out was lifted with effect from 13th June 1962. The notice has been marked Ext. D. By this notice all workmen were directed to join their duties on and from the 18th June 1962 except those against whom proceedings were pending, and whose names would be notified. The lifting of the lock-out was also published in local newspapers, as appears from Exts. G G-2 and G-3. There is no dispute that the lock-out was agreed to be lifted with effect from 13th June 1962 in pursuance to an agreement between the management and the workmen, and the real dispute is with regard to the terms and conditions under which the lock-out was agreed to be lifted. In paragraph 18 of the written statement of the Union it is stated that during the conciliation proceedings which followed the lock-out, the Company on 15th June 1962 agreed to lift the lock-out and allow all the workmen to resume their duties, but none on behalf of the Company turned up to sign the agreement on the next date.

The Company in paragraph 17 of its written statement has stated that an agreement was reached between the Company and the Employees' Union on the 17th June 1962 in terms of which the Company lifted the lock-out and directed the workmen to join their duties in batches between the 13th and the 18th June 1962 except those whose names would be notified in the notice board. It is further stated in paragraph 18 of the written statement that the terms of agreement were drafted by Shri N. C. Kundu Deputy Labour Commissioner, in consultation with the representatives of the Sramik Union, and the Employees' Association, and also the representative of the management. But the representative of the Employees' Union did not turn up to finalise the agreement in view of the fact that a previous agreement had been arrived at between the management and this Union on 12th June 1962. The Company has produced the terms of agreement which are said to have been reached between the management and both the Unions, and put into writing by Shri N. C. Kundu. This has been marked Ext. M. The agree-

anagement and Sur Iron & Steel Employees' Union s been produced and marked Ext. T. This agree- t cannot be held as binding on the Union in the sent dispute, as it was not a party to the agree- The other agreement which is said to have reached between the management and the ployees' Association, and the Sur Iron & Steel amik Union and which has been marked Ext. M, s been disputed. It is said that though there was agreement between the Sramik Union and the mpany, at the instance of the then Assistant bour Commissioner, Shri N. C. Kundu, the terms that agreement were not reduced to writing in Ext. as alleged by the Company. It is admitted on th hands that the lock-out was agreed to be lifted pursuance of an agreement between the present nion and the Management, and it is pleaded that e terms embodied in the draft agreement, Ext. M, re not recorded at the time of the agreement. The ... therefore, resolves into this—whether the ms embodied in the draft agreement, Ext. M, were terms which were agreed upon by the parties for ... of the lock-out. The evidence of Shri itta Bose, P.W. 11, is that in a meeting held on ... 1962 in the office of the then Assistant bour Commissioner, Shri N. C. Kundu, the lock- ... s agreed to be lifted on certain terms, and it is further agreed that the agreement would be ned by all the parties concerned on the next day. has further stated that the Secretary of the Union Sunil Gupta and he came to the office of Shri ndu on the following day, but none came on alf of the Company. He has further denied that draft of the terms agreed upon by the parties s prepared though he has admitted all the terms the draft agreement, Ext. M, exc the terms con- ed in paragraph 3, were agreed upon by the ties P.W. 5 Shri Sunil Gupta, General Secretary the Union, has admitted that an agreement between Union and the Company was reached and a draft the terms of agreement was made. In view of his dence, there cannot be any doubt that the terms which the lock-out was agreed to be lifted in pur- ance of the agreement, were reduced to writing. d the evidence of P.W. 11 Shri Chitta Bose that draft of the terms agreed upon by the parties was pared does not appear to be true. As regards the ft agreement, Ext. M, it does not bear any date or y signature It is, however, admitted by Chitta se, P.W. 11, that all the terms recorded in the ft agreement, Ext. M, except that in paragraph 3, re agreed upon for the lifting of the lock-out. P.W. 8, Shri Ajit Kumar Saha, who is an Assistant the office of the Labour Commissioner, has proved draft agreement, Ext. M, to be in the handwriting Shri N. C. Kundu. The draft agreement, Ext. M, pears to have been prepared by Shri N. C. Kundu, d there is no reason to hold that the terms con- ned in paragraph 3 of the agreement were put by ri N. C. Kundu, though it was not agreed upon the parties. This document, however, is not ally enforceable as a tripartite agreement as it was signed by the parties concerned as token of ceptance of the terms contained therein. The fact, wever, remains that the lock-out was lifted with ect from the 13th June 1962, and the notice dated th June 1962 regarding the lifting of the lock-out th effect from 13th June 1962 was published in the al newspapers (vide Exts. G, G-2 & G-3). By notice, Ext. D, all the workmen were directed to join their duties on and from 18th June 1962 except those against whom proceedings were pending and whose names would be notified. The Company issued a notice dated 13th June 1962, and two notices on 15th June 1962, directing some workmen to join their duties on the dates mentioned in the notice. Two other notices were also issued on the 17th June 1962, and by the notice Ext. 11, eleven persons named in the notice were suspended with effect from 18th June 1962, and the notice, Ext. 12, contained the names of 26 persons who were asked to tender apology before they would be allowed to resume their duties with effect from 18th June 1962. The issue of these two notices led to the whole trouble and the subsequent events that followed. It is now to be seen whether the management was compelled to close down the factory as a result of the circumstances beyond their control. In other words, whether it was not possible for the management to run the factory under the circumstances which were created following the lifting of the lock-out with effect from 13th June 1962.

The evidence of O.P.W. 14 Shri Priyadarshan Sur, one of the Directors of the Company, is that after the lock-out was lifted on 13th June 1962 no workman attended the factory up to the 19th June 1962. He has further stated as follows: "On 20th June 1962 about 40 workmen attended the factory and they worked under police protection. Some of the workmen, while returning home from work, were assaulted and had to be admitted in hospital. About 30 workers attended the factory on 21st June 1962, and they remained inside the factory during the night as there was some row outside the factory. None of the workmen turned up on 22nd June 1962. A meeting of the Directors was held on 22nd June 1962 and it was decided that the factory should be closed. The factory was actually closed from 22nd June 1962 A notice of closure was hung up on the gate of the factory, and copies of the same were sent to different authorities, and it was also published in some local newspapers". No cross-examination was directed on this part of his evidence. It is in evidence that a police case was started over an incident said to have taken place on 20th June 1962 in which some workmen figured as accused. That case is still pending. There cannot be any doubt that there was an occurrence on 20th June 1962. It is stated by O.P.W 11 Shri Kshitish Chandra Biswas that no workman attended the factory prior to 20th June 1962 when 40 or 45 workmen attended the factory It thus appears from the evidence of O.P.W. 14 and this witness that no workman turned up for work after the lock-out was lifted on 13th June 1962, and there was an incident on 20th June 1962 when some workmen were returning home after the day's work. As against this evidence, there is the evidence of P.W. 6 Shri Bhola Singh, who is an accused in the police case. His evidence is that after the lock-out was lifted, he and other workmen went to the factory gate every day, but they did not get any chance for work as the gate of the factory was kept closed till 19th June 1962. P.W. 5 Shri Sunil Gupta, the General Secretary of the Union, has stated that he did not inform anyone that the workmen, although they were willing to join, were not allowed to join on 18th June 1962. If really the workmen were not allowed to join on 18th June 1962, it can reasonably be expected that this fact would be brought to the notice of the

authorities by P.W. 5. The fact that no complaint was made to any quarter that the workmen were not allowed to join, lends support to the evidence of O.P.W. 14 that no workman attended the factory prior to 20th June 1962. It is further stated by P.W. 5 that the factory gate was closed on 20th June 1962 as the other workmen insisted that the order of suspension of some of the workers should be withdrawn. It is clear from his evidence that the management was not willing to allow some workmen who were placed under suspension, pending enquiry, to join their duties, and the workmen insisted that the suspension order should be withdrawn and all the workmen should be allowed to join, and over this issue a situation was created which led the management to declare a closure of the factory with effect from 22nd June 1962. If the workmen were aggrieved that some workmen had been wrongly suspended, that matter could have been taken up before the proper authority for his decision, but that could not be made a ground by the workmen for not joining their duties unless the order of suspension of some of the workmen was withdrawn. The stand taken up by the workmen was not proper, and it amounted to a threat held out to the management. As the lock-out was lifted in pursuance of negotiations, there was nothing to prevent the workmen from joining their duties, and it was not open to them to take up the case of some of the suspended workmen and make it a ground for not joining their duties. As the workmen were bent upon the withdrawal of the suspension order on some of the workmen, and an incident took place on 20th June 1962, the management had no other alternative but to declare a closure of the factory in order to prevent something worse happening. In this view of the matter, it must be held that the management was forced to declare a closure of the factory under circumstances beyond their control, and the closure is accordingly justified.

The next point that arises for consideration is whether the closure is real and bona fide, or that the lock-out is continuing in the garb of a closure, as suggested on behalf of the Union. The evidence of O.P.W. 14 is that the Company is not carrying on any manufacturing business since the closure of the Company's factory on 22nd June 1962. This fact has not been challenged in cross-examination, and it is also not the case of the Union that the Company is manufacturing articles which it used to manufacture at its factory before the closure of the Factory. P.W. 5 Shri Sunil Gupta, has admitted that the Company is not manufacturing articles which it used to manufacture at its factory previously. It has been urged on behalf of the Union that the Company is even now supplying various articles, including stone crushers, and fire fighting equipments, which it used to manufacture at its factory before its closure, to its customers by manufacturing those articles in some other factories at different places which are under the control and management of the Company. It is not disputed that the Company is still supplying manufactured articles which it used to supply to its different customers before the factory was closed. It is stated by O.P.W. 14 that the Company is still supplying various articles which were previously manufactured by it, to Messrs. William Jacks & Co. Ltd. and Indian Oxygen Ltd. by getting those articles manufactured from other factories, viz., Sur Enamel and Stamping Works Ltd., Lilooah Engineering Engineering Agencies and other concerns. He further stated that the Company also gets spare parts manufactured from various factories, but has denied that these Companies have got connection with Sur Iron & Steel (P) Company Limited, or that they are financed by the Company, or by the Directors personally. The evidence of O.P.W. 9, who is in-charge of the factory of Sur Enamel & Stamping Works, 21 Seal Lane, is that jobs for Sur Iron & Steel Company (P) Ltd. are being done in their factory. He has admitted that parts of stone crushers for Sur Iron & Steel Co. (P) Ltd. are manufactured at their factory. But he has denied the fact that the Company has been manufacturing parts of stone crushers in their factory. Evidence has been led by the Union to prove that the Company has been manufacturing some articles, which it used to manufacture in its factory, at different places. The evidence of P.W. 5 is that the Company has set up factories, one at 37 G. T. Road, Belur, Howrah, and another at 3 Chanditolla, Behala, and has been manufacturing articles in these two factories. He has further stated that the Company has been manufacturing welding transformer coils at 37 Ananda Palit Road, and also at Seal Lane, and he has got personal knowledge about it. P.W. 6 Shri Bhola Singh has also stated that the Company has been manufacturing stone crushers and welding machines at Behala and Belur. He has further admitted in cross-examination that he stated that the articles are manufactured by the Company at other places by looking at the signs on the articles. It is in evidence that the articles manufactured by the Company previous to the closure of the factory bore the trade marks "SISCO" and "SURARC", and it is quite possible that the articles which the Company is supplying to its customers by getting them manufactured from other places will bear the same trade marks. The particular trade marks appearing on the articles which are now being supplied by the Company to its different customers does not go to show that these articles are manufactured by the Company. It has been urged that the Company obtained import license in 1963 for importing copper, and this fact clearly indicates that the Company is manufacturing articles which they are now supplying to their customers at other places. O.P.W. 14 has admitted that in 1963 one license for importing copper was obtained by the Company and it was an actual users license. His evidence at best goes to show that a license for importing copper was obtained by the Company. But it is not clear when this application for license was made, nor when the goods imported were actually received by the Company. The Company might have utilised the materials imported against the permit issued to it in the manufacture of articles which it is still now supplying to its customers. If this is a contravention of the Import Control Order, the Company can be held liable for breach of any provision of that order. There is however no satisfactory and sufficient evidence to show that the Company is manufacturing some articles which it used to manufacture previous to the closure of the factory, in different factories which have been set up by them. The Union could have produced documentary evidence to show that the factories at 378 G. T. Road, Belur, Howrah, and 3/1 Chanditolla, Behala, are owned by the Company. But nothing has been done to prove that. It cannot, therefore, be held, on the evidence on record,

it the closure of the factory of the Company is not il or bona fide.

I accordingly hold on the materials on record that e closure of Messrs. Sur Iron & Steel Company ivate Limited was on account of unavoidable 'cumstances beyond the control of the management, id the closure was a bona fide one and for valid asons. I am not prepared to believe that the sure was mala fide and the Company closed down manufacturing business with a view to crush the nion and to victimise its workers. Evidence that is been adduced on behalf of the Union is not fficient enough to come to such a finding. The rus is on the Union to prove this by proper evidence. at the evidence as adduced on behalf of the Union nnot be regarded as sufficient and satisfactory.

In view of my finding that the closure of the factory bona fide and real, the preliminary objection ised on behalf of the management that this Tribu- l has no jurisdiction to adjudicate upon the issues ferred to in the order of reference inasmuch as the spute in such a case is not an industrial dispute ust prevail It is well settled that where a business is been closed, and it is found that the closure is al and bona fide, any dispute arising with reference ereto will fall outside the perview of the Industrial sputes Act. In the present case the alleged dispute at has been referred to this Tribunal for adjudica- n arose when the industry was closed and not in istence or, in other words, when it was a dead dustry This view finds support in the decision of e Hon'ble Supreme Court in the case of Pipraich gar Mills Ltd. vs. Pipraich Sugar Mills Mazdoor nion (Reported in 1957 Vol. I, L.L.J. 235). It ust therefore be held, in view of this decision, that e present dispute is not an industrial dispute as ntemplated under the Industrial Disputes Act, 1947.

sue No. 3

In view of my findings above on issue No. 2, the rkmen are entitled to compensation in accordance ith the provisions under section 25FFF of the Act, e the business was closed due to unavoidable rcumstances beyond the control of the employers. his is my award.

ictated and corrected by me.

. P MUKHERJI,
Judge.

he 27th June 1964.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2592-I.R./IR/11L-158/62. — 3rd July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 878-I.R./IR/11L-158/62, dated the 6th March 1963, the industrial dispute between Messrs. Hindusthan Lever Ltd., 63 Garden Reach Road, Calcutta-24, and their workmen represented by the Thika Nagda Madoor Sabha, J535 Paharpur Road, Calcutta-24, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Lever Ltd., 63 Garden Reach Road, Calcutta-24, and their workmen represented by the Thika Nagda Majdoor Sabha, J535, Paharpur Road, Calcutta-24. Government Order No. 878-I.R., dated 6th March 1963.) (VIII. 36/63).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Company: Shri C. Basu and Shri S. Roy Chowdhury.

For Thika Nagda Mazdoor Sabha and for Lever Mazdoor Sabha: Shri N. Das Gupta.

For Hindusthan Lever Mazdoor Sabha: Shri A. C. Majumder.

For Extra Casual Labour Pool: Shri S. B. Kar.

By the Labour Department Order No. 878-I.R./IR/11L-158/62, dated 6th March 1963, the Government of West Bengal has sent this reference to this Tribunal for adjudication. The present dispute is between Messrs. Hindusthan Lever Ltd. (hereinafter described as the Company), 63 Garden Reach Road, Calcutta-24, and their workmen represented by the Thika Nagda Mazdoor Sabha (hereinafter described as Thika Mazdoor Sabha), J535 Paharpur Road, Calcutta-24. The issues framed for adjudication are as follows:

1. Is the Company justified in maintaining the labour pool for casual workmen? If so, what should be extent of the labour force of the pool?
2. To what relief, if any, are the casual workmen of the labour pool entitled for the days of non-employment?

After due notices both the parties appeared and submitted written statements. During the pendency of the proceedings some other Unions, namely,

Hindusthan Lever Mazdoor Sabha (hereinafter described as the Sabha), and Lever Mazdoor Sabha (hereinafter referred to as Lever Sabha), applied for being added to this proceeding on the allegation that they were the proper parties to represent the workmen concerned in this case. Three other persons, viz., Abass, Golam Rabbani and Idris, were allowed to be added as party and be heard representing the casual labourers of the labour pool. All the parties filed their written statements in support of their cases.

In short, the case of the Thika Mazdoor Sabha is that the Company is a very flourishing one. Although the Sabha is an all-India organisation of the workmen of the Company, its influence upon the workmen has now waned miserably and a number of rival Trade Unions have been organised in different centres of the Company. In the Garden Reach Factory with which we are concerned, there is a rival Union, namely, Lever Sabha. The Sabha, however, is recognised by the Company. In 1959 a settlement was recorded between the Sabha and the Company and, according to that agreement, 101 workers would be recruited to the permanent staff of the factory out of the casual labour force and in addition a pool of casual workers would be formed consisting of 200 persons. According to the agreement the members of this pool would be given casual work at the factory except in the cases of emergency, according to the principles of rotation and as far as possible work would be equally distributed amongst them. The grievance of the Thika Mazdoor Sabha is that the Company has not honoured the agreement and unlawfully and improperly set up the second casual pool consisting of several other casual labourers and that the Company is allotting works to these casual labourers of second pool without giving any preference to those of the first pool. The action of the Company has been characterised as unjust. The allegation of the Thika Mazdoor Sabha is that the Company is not giving continuous work exclusively to the men of the first labour pool so that they may not be able to get works for 240 days or more in a year to claim certain special benefits and permanency. In order to avoid these claims of the members of the first labour pool the Company is giving works to the labourers of the second pool quite malaciously. This Union wants to say that there is no justification for starting this second labour pool and for maintaining the first labour pool also on the ground that by this time the Company should have absorbed all the members of the original labour pool in its permanent cadre along with the increase of work and production of the Company. Had those men been supplied with sufficient work according to the agreement, they would have been made permanent by this time. In the prayer portion of the written statement the Thika Mazdoor Sabha has prayed for a direction upon the Company to abolish the first labour pool by absorption of all its members in its permanent labour strength, for making full payment of wages to these workmen of the first labour pool for the period of non-employment starting with the 1st of April 1960 and for such other benefits, namely, leave, annual increment, bonus, Provident Fund, etc.

The case of the Sabha, in short, is that it is the recognised Union of the Company and, therefore, the claim of any other Union should not be paid heed to. This Union is always safeguarding the interest the employees of the Company. This Union fou with the Company and in the end on account of endeavour 101 casual workers were made perman and the original labour pool consisting of 200 wo men was formed with effect from 1st April 19 There were subsequently several joint consultati between the Sabha and the Company, and owing the need of more casual workers required by Company an extra pool for casual labourers formed subsequently. The members of the sec pool or extra pool were selected after due test merits. According to the Sabha, the Thika Mazd Sabha has no right to appear in this proceeding a it has also submitted that the present dispute is an industrial dispute. It has also been stated t Shri Narayan Das Gupta has started the agitati through the Thika Mazdoor Sabha illegally and abuse of processes. The actions of Shri Das Gup according to the Sabha as submitted during t argument, were characterised as unwholesome a despotic. On the whole, the case of the Sabha that the creation of the second labour pool w justified and the maintenance of the labour pool f casual workers has been supported. It has be stated, however, that the procedure as to how t pools of the labourers should be utilised should left to be determined by the joint consultatio between the Sabha and the Company. The Sabh wants that the case of Shri Das Gupta on behalf the Thika Mazdoor Sabha should be rejected.

The Lever Sabha has filed the written statemer through Shri Das Gupta who is its President. rather supports the statements of the case of Thik Mazdoor Sabha. Its case is that after agitation b the workmen the Company absorbed 101 casu labourers in its permanent strength and created labour pool of selected 200 workmen, and the Com pany undertook to employ labourers from this poo alone for casual recruitment. It has been stated b the Lever Sabha that according to the terms an conditions of the service the members of this labou pool were alone to be employed so long as worl was available. The Company, however, violated these terms and it did not employ all the members of the labour pool systemetically and, as a result thereof, they remained idle at times. This union has prayed for full wages and other benefits to those members of the labour pool who were kept idle by the Company up to this time. It has also claimed that the strength of the labour pool which were originally created by the company should be limited to 140 members.

The three persons representing the extra casual labour pool also filed a written statement through their lawyer Shri S. B. Kar. These persons, as stated by them, represent a group of workmen employed as casual labourers. A labour pool was started with 200 workers with effect from 1st April 1960 to ensure regular work and facilitate recruitment and selection of casuals. Subsequently, there was increase in production and absenteeism along with the reduction in the strength of the original labour pool. The Company was, therefore, compelled to employ casual labourers from outside the pool to meet its needs. Consequently, to meet those needs the company formed another labour pool commonly known as "extra casual pool" according to the merits. These representatives have challenged the

status of the Thika Mazdoor Sabha to represent the casual labourers. The members of the extra casual labour pool should not be deprived of their means of livelihood and opportunity for employment. They have got the same right and previleges as enjoyed by the members of the original labour pool. All the casual labourers should be treated alike. The representatives have stated that in view of the increase in the demand of the Company's casual labour requirement, both the pools would be amalgamated and enlarged into a bigger one to ensure fair opportunity to all the members of the pools. It is claimed that the present labour pool should not be abolished and that the members of the extra casual labour pool should be equally provided with employment.

The Company's case is that the employees of the Company are not concerned with the dispute and that the union supporting the cause of the casual labourers is not a Union of the Company's workmen. The present dispute, according to the Company, is not an industrial dispute. The Company has denied the material allegations made by the Thika Mazdoor Sabha. It is admitted that over the demands made by the Sabha, the recognised Union of the Company, a discussion took place between the parties and ultimately an agreement was arrived at on 5th October 1959. It is also admitted that 101 casual labourers were made permanent and at the same time in order to ensure regular work and facilitate recruitment and selection of casuals a pool of casual workers was formed and made effective from 1st April 1960. Later on, there was temporary increase in production and absenteeism, and the Company's casual labour requirement exceeded 200 and the Company was compelled to employ casuals outside the pool according to its need. A second pool was therefore formed out of casuals who had been working with the Company off and on. With the existence of two pools the Company thought it necessary and fair to distribute employment and opportunity to members of both the pools. The Company did not recognise the Thika Mazdoor Sabha. The Company has denied that sufficient work was available to keep all members of the casual pool employed without any break. The Company also submits that it is not incumbent on the Company to keep any person in employment merely to enable him to claim any especial previlege. The Company has denied that it has any selfish motive or that the casual workers suffer irreparable loss. The submission of the Company, in short, is that the claim of Thika Mazdoor Sabha should be turned down, that no case had been made out to prove industrial dispute and that the casual labourers can get no relief in this case.

Shri Kar, the learned lawyer appearing for the alleged representatives, three in number, on behalf of the extra casual labourers, has submitted that the second pool of casual labourers was necessary and that its formation was justified. On this ground it has been submitted that the extra casual pool should be maintained, otherwise, the members thereof would be left unemployed. On behalf of the Sabha Shri Majumder, learned Advocate attacked Shri Narayan Das Gupta appearing on behalf of Thika Mazdoor Sabha and Lever Sabha on the allegations that he is a self-made leader and has formed, for nothing, his own organisation without any support from the workmen of the Company. It is not necessary to give any detail about the allegations made against Shri Das Gupta but suffice it to say that there is no material evidence before me in support of these allegations. The fact is that Shri Das Gupta has been able to lead Thika Mazdoor Sabha and Lever Sabha and he may be the most outstanding figure in the said two Unions. This does not, however, mean that the two Unions have no existence of their own or that they were improperly constituted. The constitutions of the unions are before me. There is nothing to attack him.

I should, however, consider the relevant allegations raised before me for proper and fair decision. It has been first contended that the Thika Mazdoor Sabha does not represent the casual labourers of the Company. P.W. 1 is the Secretary of the Thika Mazdoor Sabha and the Lever Sabha. P.W. 2, the Vice-President of the Sabha, produced a petition marked Ext. 19. This is the petition signed by a large number of persons alleged to be casual workers stating that they belong to the two labour pools and that they do not belong to the Thika Nagda Mazdoor Sabha. P.W. 2 has stated that some members of the extra casual pool and the casual pool handed over this petition but he does not know the names. Similarly he has stated that he does not know the names of other workers who handed over to him another petition marked Ext. 19(a). Similarly he mentioned Ext. 19(b). I place no importance to the petitions. I cannot say that they are genuine petitions. P.W. 2 though appears on behalf of the Sabha in this case, it appears from his evidence that he had occasions to attend the joint conference between the Union and the Company and on some occasions at least he represented the Company in a joint conference. It is no wonder to suggest that this witness is interested in the affairs of the Company and he has inclination towards it. He cannot identify the signatures and thumb impressions appearing in Exts. 19, 19(a) and 19(b). It is to be noted in this connection that no witness has been examined on behalf of the alleged representatives of the extra casual labourers. None of the said representatives have been examined. There is no evidence to prove that the three persons appearing in this case as the representatives of the extra casual labourers are really representatives of those persons. No labourer has come forward to say that the Thika Mazdoor Sabha does not represent the casual labourers. Exhibit 11 is the letter, dated 15th November 1960, written by the President, Thika Mazdoor Sabha, to the Manager of the Company. It says that the casual workmen, particularly of the first labour pool, were members of the Thika Mazdoor Sabha. I am, however, satisfied in the present case that the Thika Mazdoor Sabha has as its members a substantial portion of the labour force employed by the Company as casual labourers and as competent to represent them in these proceedings. In this connection Ext. 18 series may be considered. I do not find any material worth the name to prove that the three persons appearing in this case as representatives has any locus standi to represent the casual labourers of the Company.

The next question that was raised before me was whether Lever Sabha has any interest in the present dispute or whether they have any locus standi to represent the workmen of the Company. Exhibit 22 is the letter written by the Company to the President

of the Lever Sabha. In this letter it has been stated that the Lever Sabha claimed to have 771 members on its roll and would like to be recognised by the Company. In this letter the Company does not challenge the statement that the Lever Sabha had as many as 771 workmen of the Company as members. The Company, however, intended to move the Government to ascertain the relevant membership of the two Unions over the question of recognition. The Vice-President of the Sabha though examined in this case, does not assert during the evidence that the Lever Sabha does not posses as member any workman of the Company. From the facts and circumstances I have no manner of doubt that Lever Sabha has on its roll an appreciable number of workmen of the Company as members. However, I allowed several parties to be added in this proceeding so that all sections of the workmen may be represented before me and may have sufficient opportunities to place their grievance. I added those parties for coming to a fair and just decision. I find, therefore, as indicated above, that the Lever Sabha is entitled to raise an industrial dispute regarding the workmen of the Company.

The next point urged before me is an important one. It has been submitted from the side of the Company and the Sabha that the present dispute being related to the casual workers, there cannot be an industrial dispute in this proceeding because casual labourers are not "workman" according to the provisions of the Industrial Disputes Act and they cannot raise any industrial dispute.

There are two branches of argument. The first is that the casual workers are not workmen according to the definition of the Industrial Disputes Act and therefore the present reference relating to the grievances of the casual labourers cannot be an industrial dispute. The second branch of argument is that the Thika Mazdoor Sabha being a Union of casual labourers has no locus standi to raise or support the present dispute. I shall first deal with the first line of argument. In this connection the decision of the Kerala High Court reported in the West Bengal Labour Gazette of May 1962 at page 485 may be considered as very helpful. The case was between the Travancore Rubber Works Employees' Union and Industrial Tribunal, Trivandrum, and others. In this case the question arose whether the casual employees would be considered to be workmen. Several decisions of the Supreme Court were considered. In the case before me, admittedly, there is a dispute over casual labourers engaged by the Company from time to time. This dispute is between the employers and the casual labourers occasionally employed by the Company as workmen. The dispute is again amongst several unions connected with the Company. The evidence also shows that the dispute or difference is connected with employment and non-employment of some casual labourers registered in a pool who are occasionally employed by the Company in casual vacancies. I am satisfied that the dispute relates to the condition of labour of a person connected with the works of the Company. The above facts are essential to constitute an industrial dispute. The admitted facts in this case are that the company daily recruits a large number of casual labourers in casual vacancies and naturally in the daily routine of works of the Company a large number of casual labourers are engaged as workmen. If, therefore, any dispute is raised regarding the employment or non-employment of the casu labourers working as workmen or regarding th service conditions, certainly that dispute become industrial dispute, and the matter may be support by the workmen. There is community of inter amongst the workers. In this view of the matt I think, the present dispute over the recruitment the casual labourers must be deemed to be an indu trial dispute.

The next question is whether the Thika Mazdo Sabha can represent the casual labourers in this cas I have already indicated that a large number casual laoburers work as workmen under the Com pany every day and it may be that they work in ti casual vacancies but they should be regarded workmen so long as they are employed by the Com pany even temporarily. The evidence shows th the Thika Mazdoor Sabha has as its members a appreciable number of such casual workers. Whe the Government has referred the dispute to the Tribunal, several Unions having substantial numbe of workmen, if any, may be entitled to be added i this proceeding either to support or to oppose an claim of the workmen. In the present case th Lever Sabha having appreciable number of workme has supported, practically speaking, the claims o Thika Mazdoor Sabha. Of course, the Sabha and the Company are opposed to the claim of these tw Unions. For fair and just decision it is necessary that all the parties appearing before me should b heard and I have heard them. I think, therefore, that the Thika Mazdoor Sabha and the Lever Sabha have right to be heard in support of their contentions and they are entitled to support their own claims.

The Thika Mazdoor Sabha and the Lever Sabha submit that the Company, according to the agreement between the workmen and itself, created a labour pool in 1960, and the said pool is commonly known as "casual labour pool." The second pool is known as "extra casual labour pool." It is contended that according to the agreement and promise made by the Company, it was to provide casual employment to the members of the casual labour pool in rotation so long as members of the said pool are available and that if no labour force is available from the casual labour pool, in that case alone the Company is to recruit casual labourers from outside the casual labour pool. The grievance of these two Unions is that the Company knows that if the members of the casual labour pool are alone recruited according to the agreement, they will get work for 240 days and over in a year and they will thus acquire certain privileges. In order to deprive them of such privileges, viz., permanency, Proficient Fund, etc., the company set up in collusion with the Sabha another pool, viz., extra casual labour pool and it favours the said pool by recruiting labourers from it. On account of the recruitment from the extra casual labour pool, the members of the casual labour pool are not getting sufficient work to complete 240 days in a year and they are sitting idle thereby. It is submitted that on account of these mala fide tactics of the Company the members of the casual labour pool have been prevented from earning throughout the year and, as a result thereof, they are suffering financial loss. It has also been urged that on account of the conduct of the Company they have been deprived of the privileges which they could have got, had they been allowed to work for 240 days in

year. The claims of the Thika Mazdoor Sabha and the Lever Sabha are that the members of the casual labour pool should be permanent, that they should be given compensation in the form of back wages for the days of non-employment since the date of creation of the pool and that the Company should be directed to recruit the members of the casual labour pool alone to fill up the casual vacancies and not to recruit any other labourers outside, not from the extra casual labour pool even. The Company, the Sabha and Shri Kar on behalf of the other three casual labourers appearing in this case have opposed the contention raised from the side of the Thika Mazdoor Sabha and the Lever Sabha. Their cases had been already stated earlier. In short, it has been submitted that with the increase of production and casual vacancies, the Company after the creation of casual labour pool thought it necessary to create an extra casual labour pool to meet the requirement of the Company, and the members of the extra casual labour pool were recruited according to the merits and in the same way as was done in the case of casual labour pool. For the best interest of the casual labourers as a whole and particularly of wheels, who were not enlisted for the casual labour pool, extra casual labour pool was created so that all casual labourers would be fairly treated with equality to give them similar opportunity. It has been submitted in this connection that the management is entitled to exercise its discretion in the matter of recruitment of casual workmen for its best efficiency and that the Company should not be directed by the workmen as to how recruitment should be made. It is also submitted that the original casual labour pool was started by the Company in consultation with the Sabha, the recognised representative of the workmen and similarly extra casual labour pool was created in consultation with that very Sabha, the representative of the labour force of the Company, and that there cannot be any grievance on the part of the workmen in this respect.

Shri Narayan Das Gupta for the Thika Mazdoor Sabha and the Lever Mazdoor Sabha has relied upon Ext. M, the memorandum of agreement, dated 5th October 1959, in support of his contention. This agreement was entered into between the Company and the Sabha on behalf of the workmen. Term no. 13 of the agreement, at page 3 of Ext. M, relates to casual labour. Under this head it is stated that persons employed on casual basis on jobs of a permanent nature should be taken at permanent pay roll of the Company as per Item No. 10 of the Annexure to the agreement. Item No. 10 of the Annexure speaks about the permanency of 101 persons out of the total number of casual workmen. The decision as to the selection of the permanent hands was left to the hands of the Factory Manager after consulting the Sabha's representatives. Item no. 13 of the agreement refers to the resolution under cover of Sabha's letters, dated 5th December 1958 and 7th February 1958.

Along with the agreement, Ext. M, two other documents, namely, Exts. K and L, the minutes of the joint conference between the Sabha and the Company in connection with casual labourers should be considered. Besides, these documents, there are other minutes of joint conferences between the Sabha and the Company, some of them are Exts. A, B, C and G. Shri Narayan Das Gupta has also relied upon the decision of the Company regarding the recruitment for casual labour pool referred to in paragraph 8 of the written statement filed by Thika Mazdoor Sabha. It is clear from the evidence that the Sabha representing the workmen negotiated with the Company regarding the recruitment of casual workmen and the Company started the casual labour pool for the interest of both the Company and the casual labourers. It was originally decided that the first casual labour pool would consist 200 persons and casual workers would be recruited from the said pool, strictly in rotation and as far as possible work would be distributed to the members of the pool equally during a year. It was also decided that no other individual would obtain casual work in the factory except in the case of emergency. There was no term that the Company would be compelled to make the members of the pool permanent. There was no stipulation that during the period of non-employment of the members of the casual pool any allowance or remuneration would be paid by the Company. The evidence further shows that subsequently there was increase in the number of absentees and requirement of casual labourers. In the meantime, of course, the Thika Mazdoor Sabha or some other Union came into existence and did not agree with the decision of the Sabha which has been all along remaining the recognised Union. There is no evidence also that the Sabha is not the representative body of the majority workers of the Company. It is clear from the facts of the case that the company occasionally consulting the Sabha as the representative of the workmen before coming to any decision regarding the labour policy or changing or amending the previous decision. In the present case in order to meet the requirement of the Company, the Company decided to start another labour pool, viz., extra casual labour pool, after consultation with the Sabha. The creation of the second pool afforded opportunity to other casual labourers who were not included in the first labour pool. The decision of the Company in this respect was supported by the Sabha. It is true that by the creation of the second labour pool the work of the members of the first labour pool has been affected. But the question is whether the creation of the second labour pool is unreasonable or unjustified. The Company at first created the original labour pool after consultation with the Sabha. Again extra casual labour pool has been created and the same has also been approved by the same Sabha. In these circumstances, it cannot be stated that the Company acted illegally. The agreement had been amended so to say and the parties were the same in the matter of the amendment. The next question is whether the creation of the second pool is malacious or unjustified. It appears that there was an increase in the demand of casual labourers and the strength of the first labour pool also decreased to some extent for several reasons. It is stated that at present the strength is 140. But there is no convincing material before me to ascertain the actual strength of first labour pool. By the creation of the extra casual labour pool, besides the members of the casual pool, some others who were excluded from the first labour pool have been given opportunity to earn some livelihood. Of course, on account of this, the monopoly of the first labour pool has gone but this is not unfair. We are concerned with the best interest of the major portions of the

labour force. Moreover, the extra casual labour pool has been created with the consent of the Sabha, the recognised Union at the instance of which the first labour pool was created. The very body which desired for the creation of the labour pool now wants the extra casual labour pool and the decision has been made accordingly, and it is no doubt for the better interest of a large number of labour force. I do not find anything which may suggest that the creation of the extra casual labour pool is bad or malacious.

It has been urged by Shri Das Gupta that the decisions referred to in paragraph 8 of the written statement of the Thika Mazdoor Sabha are the terms and conditions of service. I am sorry, I cannot accept this contention. The terms of creation of a pool for casual labourers cannot be called terms of service or service conditions because the casual labourers enlisted in a register for badli or casual employment in future does not mean that those persons are appointed in the service of the Company as workmen. In this connection the decision of the Labour Appellate Tribunal of India in the case of Nellimarla Jute Mills Company Ltd. and another vs. Their workmen may be referred to. This case has been reported in 1953, L.L.J. Vol. II, p. 512. Similarly, the principles laid down by the Punjab High Court in the case of Sukhjit Starch & Chemicals Ltd. vs. The State of Punjab and others reported in 1962, L.L.J. Vol. II, at page 269, are very helpful. The casual labourers registered in the labour pool cannot be called workmen simply because their names have been registered for future employment if occasion arises. They may be workmen when actually employed. These men are workmen during the period they are employed. When they remain idle, they cannot be called workmen employed in the service of the Company, and they cannot get any advantage of the service. In the present case the casual labourers are not seasonal worker. They are not bound to work for the Company whenever they are called upon. They may or may not accept employment when it is offered to them by the Company. Similarly there is no term in any agreement that the Company will be bound to make payment to any of the casual labourer during the period of non-employment. Members of the Labour Pool are simply casual labourers and nothing else. The terms regarding the labour pool cannot be called service conditions as I have already indicated. The Company, in the present case, is distributing work to the casual labourers of both the pools and this action of the Company is being approved by the Sabha, the recognised Union of the workmen. This conduct of the Company or the Sabha does not appear to be unreasonable. The Company in the present case is not bound to supply work to any casual labourer for 240 days or more in a year so that he can claim any special privilege. The casual labourers cannot also demand such privileges in the present case. On consideration of the facts of this case, I therefore hold that the Company is justified in maintaining two labour pools and the extent of the labour pool cannot be fixed by this Tribunal. It will all depend upon the demands for the casual workers to be employed by the Company. It appears that the Company had been consulting with the Sabha before taking any serious step. However, it is expected that the Company will always consider the demand of the workmen either coming through the Sabha or other organisation. Of course, I am making it clear, I am not saying that the Company should withdraw the recognition of the Sabha or recognise some other organisation. It will also again depend on the voice of the labour force, and the Company will act with wise discretion. It appears that the Company has in mind to maintain a single labour pool including the members of the both the pools. This appears to be a reasonable scheme for in that case the Company will find it easier to afford equal opportunity to all the members of the pool in rotation. However, this is a matter to be decided by the Company according to the exigencies. The claim for making the members of the first labour pool permanent in the service of the Company is unacceptable. In this connection the decision reported in 1962, L.L.J. Vol. II, at page 269 is on the point. The decision of the Labour Appellate Tribunal of India in the case of Muir Mills Co. Ltd. vs. Ramlal and another reported in 1956 L.L.J. Vol. II, page 535 is also to be considered. However, the casual labourers are not workmen and the question of permanency does not arise. On the question of back wages, I must say that the casual labourers cannot get any such relief. There was no term or condition for making payment to them during the period of non-employment and moreover the Company acted in good faith to recruit other casual labourers besides those of the original pool. The question of payment of any compensation or wages does not, therefore, arise regarding the persons unemployed. The actual labourers before me are not seasonal workmen who are paid retaining allowances. Being casual labourers they cannot also claim any monetary relief for the period of non-employment. In support of this contention the case of Nellimarla Jute Mills Company Ltd. already mentioned may be referred to.

In view of my findings above with regard to Issue No. 1, I hold that the Company is justified in maintaining the labour pools for casual labourers but the extent of the labour force of the pools should not be rigidly fixed. It will all depend upon the circumstances and requirements. On the Issue No. 2 my decision is that the casual workmen of the labour pool are not entitled to any relief for the days of non-employment. In this connection I should note that there is no evidence before me as to the exact period of non-employment of any of the casual workers. As indicated earlier, I have considered the demands of the casual labourers coming through the Thika Mazdoor Sabha and the Lever Sabha and I find that none of the reliefs claimed can be given to any casual labourer or any casual workman employed by the Company.

The present reference is thus disposed of by this award.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
23-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2833-I.R./IR/10L-58/63. — 9th July 1964. — Whereas under the Government of West Bengal, Labour Department, order No. 1008-I.R./IR/10L-58/63, dated the 8th March 1963, the industrial dispute between Messrs. K. P. Das & Co. (P) Ltd., 163 Netaji Subhas Road, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers Union, 4 Panchkori Mohanto Lane, Salkia, Howrah, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. K. P. Das & Co. (P) Ltd., 163 Netaji Subhas Road, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers Union, 4 Panchkori Mohanto Lane, Salkia, Howrah (G.O. No. 1008-I.R., dated 8th March 1963) (VIII-43/63).

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This reference under section 10 of the Industrial Disputes Act arises out of Labour Department order No. 1008-I.R./IR/10L-58/63, dated 8th March 1963 of the Government of West Bengal. The dispute lies between Messrs. K. P. Das & Co. (P) Ltd., 163 Netaji Subhas Road, Howrah, and their workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mohanto Lane, Salkia, Howrah. The issues framed are as follows:

(1) Puja bonus for the year 1961 payable in 1962.

(2) Whether the dismissal of Sarbasri Tarapada Patra and Feluram Patra is justified? To what relief, if any, are they entitled?

Both the parties appeared in this case and submitted their written statements. The case reached the stage of hearing and, in fact, the union led some evidence. Earlier a petition of compromise was filed by the parties regarding the Issue No. 1. It was left for consideration at the time of hearing. Ultimately, however, after several attempts a second compromise petition was finally submitted yesterday. It was signed by the President and the Secretary for the Union and the Works Manager on behalf of the company. A petition was filed alleged to have been signed by several workmen for adding the workmen as party to this proceeding. I considered the petitions of compromise and the petition filed yesterday and passed orders rejecting the said petition and accepting the two petitions of compromise. The earlier petition of compromise was filed on 16th November 1963, and the final petition of compromise was filed on 24th June 1964. I heard all the parties and accepted the petitions of compromise. The first petition of compromise, dated 16th November 1963, relates to Issue No. 1 and the petition, dated 24th June 1964, is in respect of Issue No. 2. I have accepted those two petitions as voluntary, reasonable and legal and it was prayed that an award may be passed in terms of those petitions of compromise. In the result, the present case is disposed of by this award on the terms of settlement referred to in the petitions of compromise. The petition of compromise filed on 16th November 1963, the memorandum of settlement attached to the said petition, and the petition of compromise filed on 24th June 1964 do form parts of this award as Annexures "A", "A(1)" and "B", respectively.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.

The 25th June 1964.

ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute under Government of West Bengal, Labour Department, order of Ref. No. 1008-I.R./IR/10L-58/63, dated 8th March 1963

Between

Messrs. K. P. Das & Co. (Pr.) Ltd., 163 Netaji Subhas Road, Howrah

And

Its workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkari Mohanto Lane, Salkia, Howrah.

The humble joint petition on behalf of the abovenamed Company and its workmen represented by the abovenamed Union.

Most respectfully sheweth:

1. That the Company and its workmen represented by their Union mutually negotiated the issue of bonus and came to an amicable settlement.

2. That they concluded an agreement incorporating the terms of settlement a copy of which is attached hereto in original.

3. That in view of the settlement on the issue of bonus the parties do not intend to proceed with the issue any longer.

In the circumstances, it is prayed that your honour may graciously be pleased to incorporate the said settlement in the award as a part of it, as it is deemed fit and proper by your honour.

And your petitioners, as in duty bound, shall ever pray.

Dated 5-11-63.

For K. P. Dass & Co. (P) Ltd.
[ILLEGIBLE],
Works Manager.
Signature of the representative of the Company:
Witnesses:
1.
2.

[Illegible],

Howrah District Engineering & Metal Workers' Union,
Regd. No. 4503.

Signature of the representative of the Union on behalf of workmen:
Witnesses:
1.
2.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
25-6-64.

ANNEXURE "A-1"

MEMORANDUM OF SETTLEMENT

1. Names of the parties: Messrs. K. P. Dass & Co. (P) Ltd., 163 Netaji Subhas Road, Howrah (hereinafter referred to as "the Company) and their workmen represented by Howrah District Engineering & Metal Workers' Union, 4 Panchkori Mahanto Lane, Howrah (hereinafter referred to as "the Union").

2. Representing Workmen: (1) Shri Saroj Ghosal, President of the Union, (2) Shri Keshab Paul, Secretary of the Union, (3) Shri Gour Mohan Nath, (4) Shri Bijoy Krishna Das, (5) Shri Jatindra Nath Das, (6) Shri Bibhuti Mohan Ghosh, (7) Shri Kalipada Dere and (8) Shri Bhim Chandra Hazra and others.

3. Representing Employers: Shri Kashi Nath Dass, Works Manager of the Company.

4. Short Recital of the Case: The Union on behalf of the workmen demanded Bonus for both the years 1962 and 1963 (the former claim is pending for adjudication before the 4th Industrial Tribunal). The Company expressed their inability to pay Bonus due to their Trading Balance being unsatisfactory. However, the disputes were settled in course of protracted and mutual negotiations under the following terms.

5. Terms of settlement: (1) The Company agree to pay an ex-gratia amount equivalent to thirty-two days' basic wages for the year 1962 and thirty-five days' wages for the year 1963. Besides these ex-gratia payments the workmen shall have no claim for Bonus whatsoever.

(2) The workmen undertake to make up the loss of production caused due to stoppage of incentive production for a considerable time. For this purpose they shall immediately start incentive production, work on holidays, days of leave, overtime, etc., whenever required.

(3) The workmen undertake to resume wo immediately on the incentive production scheme contained in the tripartite agreement, dated 22 March 1960, and as was in operation before t stoppage of work on that scheme but the schen will be subject to the modification contained in t following clause (4).

(4) The normal level of production beyond whi the incentive production is calculated will hereaft be revised and raised for the purpose of new ince tive production on a revised scale. The quantur by which the said level of normal production will b raised immediately, will be determined by th Engineer of the Company in consultation with th Mistry of each department concerned.

(5) There shall be a block closure for 14 days a the time of Puja every year commencing from th holiday of Sasthi on account of Durga Puja and th closure will be adjusted against ten days of statutor leaves under Factories Act and four days of festiva holidays out of 10 (ten) festival holidays available i the year. In case of those workers who are no entitled to statutory leaves according to law th leaves during the closure will be without pay in thei cases.

(6) A proposal for setting up a Works Committe will be discussed immediately as obligatory in th law.

For K. P. Dass & Co. Private Ltd.
[Illegible],
Works Manager.
Signature for and on behalf of the Company.
Bimal Ghose.
18-10-63.

[Illegible]
Howrah District Engineering & Metal Workers' Union.
Regd. No. 4503
Signature for and on behalf of the Union:
Witness:
[Illegible].
18-10-63.

Representatives of Workmen:

Kanailal Maiti (in Bengali).
Bibhuti Bhusan Shet (in Bengali).
Ramkrishna Dey (in Bengali).
Jatindra Nath Das (in Bengali).
Bhim Ch. Hazra (in Bengali).
Panchcori Mondal (in Bengali).
Pulin Behari Bhandari (in Bengali).
Bijoy Krishna Das (in Bengali).
Sachindra Nath Bairagi (in Bengali).
Gour Mohan Nath (in Bengali).
Kalipada Dere (in Bengali).
L.T.I. of Lakhan Roy
Sachu Naskar (in Bengali).
L.T.I. of Banamali Karar.
L.T.I. of Kalipada Das

For K. P. Dass & Co. Private Ltd.
[Illegible],
Works Manager.
18-10-63.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
25-6-64.

ANNEXURE "B"

MEMORANDUM OF SETTLEMENT

. Parties to the Dispute: (1) Messrs. K. P. & Co. Pr. Ltd., 163 Netaji Subhas Road, Howrah reinafter referred to as "the Company") and Their workmen represented by Howrah District gineering & Metal Workers' Union, 4 Panchkori hanto Lane, Salkia, Howrah (hereinafter referred said "Union").

. Employer represented by: Shri K. N. Das, rks Manager.

. Union represented by: (1) Shri Saroj Ghosal, sident of the Union, and (2) Shri Keshab Pal, neral Secretary of the Union.

. Short recital of the disputes: (i) A dispute pending before the Fourth Industrial Tribunal ler Government of West Bengal, Labour Depart-t, order of Ref: No. 1008-I.R./IR/10-L-58/63, d 8th March 1963, before the 4th Industrial unal, West Bengal, on the following two issues:

(i) Puja Bonus for the year 1961 payable in 1962.

ii) Whether dismissal of Sarbasri Tarapada Patra and Feluram Patra is justified?

To what relief, if any, are they entitled?

i) However, the Issue No. (i) was already cably settled to the satisfaction of both the ies on 18th October 1963 and a memorandum taining settlement was submitted to this Tribunal g with a joint petition, dated 5th November 3, of both the parties.

ii) Now the Tribunal was kind enough to grant parties sufficient time for mutual negotiation and lement on the Issue No. (ii).

v) That in pursuance thereof and as a result of racted negotiations between the Company and Union acting on behalf of the workmen it has possible to come to a settlement on the Issue (ii) also under the following terms.

5. Terms of Settlement: (i) That the company will pay a sum of Rupees One Hundred only to Shri Tarapada Patra who has no earned wages due to him from the Company and the Company will also pay a sum of Rupees One Hundred Fifty and Eighty-six paise only to Shri Feluram Patra who had Rupees Fifty and Eighty-six paise due to him from the Company as earned wages. The payments are in full and final settlement of all their claims whatsoever.

(ii) That the action of the Company against the abovenamed two workers by way of dismissal shall hereby stand confirmed.

(iii) That the Company will send copies of this memorandum of settlement to all Government Offices concerned as required under the law.

(iv) That this memorandum of settlement shall be submitted to the 4th Industrial Tribunal for its kind favour of passing the award in terms of this settlement in so far as the Issue No. (ii) is concerned.

Dated 23-6-64.

For K. P. Dass & Co. Private Ltd.,
Kashinath Das, Works Manager.

Signature of the representative of the Management of the Company.

Saroj Ghosal,
President.
24-6-64.
Keshab Paul,
Genl. Secretary.
24-6-64.
Signature of the representatives of the Union.
Howrah District Engineering & Metal Workers' Union.
Regd. No. 4503.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

Consumer Price Index Numbers for Working Class

Nadia- Murshidabad Area

(Base=Year 1951=100.)

January 1964 to March 1964

Items.	Weights.	December 1963	January 1964	February 1964	March 1964
Food	70·32	114	107	105	107
Fuel and Lighting ..	7·58	116	116	116	116
Clothing	7·03	93	93	92	93
Miscellaneous ..	13·34	116	116	117	118
House Rent	1 73	100	100	100	100
Combined Index ..	100·00	113	108	106	108

The index number for Nadia-Murshidabad area recorded a fall of 5 points from 113 in December 1963 to 108 in January 1964, further by 2 points to 106 in February 1964 and then rose by 2 points to 108 in March 1964. The fall in January and February was due mainly to the fall in the prices of rice, gur, potato, onion, fish and eggs. The rise in March was due mainly to the rise in the prices of moong dal, sugar, mustard oil, fish and vegetables.

D. CHATTERJEE,

Labour Commissioner, West Beng

ed No. C207

The Calcutta Gazette

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RAVANA 8] THURSDAY, JULY 30, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No 2821-I.R.|IR|13L-11(A)|64.—9th July 1964. -Whereas under the Government of West Bengal, abour Department, Order No. 2086-I.R.|IR|13L-1(A) 64, dated the 6th June 1964, the industrial spute between Messrs. Ananda Bazar Patrika mited, Ananda Badar House, 6 Sooterkin Street, alcutta-1, and their working journalists represented y the Indian Journalists Association, 249B Bipin hari Ganguly Street, Calcutta-12, regarding the sues mentioned in the said order being matters pecified in the third schedule to the Industrial)isputes Act, 1947 (XIV of 1947), was referred for djudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has ubmitted to the State Government its award on the aid industrial dispute;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 (XIV f 1947), the Governor is pleased hereby to publish he said award as shown in the annexure hereto.

Annexure

In the matter of an industrial dispute between Messrs. Ananda Bazar Patrika Private Limited, Ananda Bazar House, 6 Sooterkin Street, Calcutta-1, and their working journalists represented by the Indian Journalists Association 249-B Bipin Behari Ganguly Street, Calcutta-12. (Case No. VIII-160 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

For the Association: Shri Atul Chandra Dey himself.

For the Company: Shri S. Sen, Advocate and Shri Parbatinath Mukherji, Industrial Relations Officer.

AWARD

By order No. 2086-I.R.|IR|13L-11(A)|64, dated the 6th June 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Ananda Bazar Patrika Private Limited, Ananda Bazar House, 6 Sooterkin Street, Calcutta-1, and their working journalists represented by the Indian Journalists Association, 249-B Bipin Behari Ganguly Street, Calcutta-12, regarding the matters specified in the schedule, to the

Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R.|IR|3A-2|57, dated the 11th March 1957, for adjudication.

Issues

1. Whether Shri Atul Chandra Dey, Sub-Editor, can be treated as a Working Journalist under the Working Journalists (Conditions of Service) and Miscellaneous Provisions Act, 1955?
2. If the answer to the first issue is in the affirmative, is Shri Atul Chandra Dey entitled to the scale of pay of sub-Editors as laid down in the Wage Order published by the notification of the Government of India in the Ministry of Labour and Employment No. S.O. 1257, dated the 29th May 1959?

The reference relates to an industrial dispute existing between Messrs. Ananda Bazar Patrika Private Limited, Ananda Bazar House, 6 Sooterkin Street, Calcutta-1 (hereinafter referred to as the company) and their working journalists represented by the Indian Journalists Association, 249-B Bipin Behari Ganguly Street, Calcutta-12 (hereinafter referred to as the union).

Immediately after receipt of the reference notices were sent out for service upon the parties who entered their appearances and without any loss of time settled the dispute amicably on terms incorporated in a joint petition filed before this tribunal on 27th June 1964.

The dispute referred to for adjudication is in respect of service conditions of a Sub-Editor Shri Atul Chandra Dey, whose services had to be terminated by the company by letter, dated 16th December 1963 on account of his long absence due to protracted illness. However, the parties appeared before this tribunal to report the terms of settlement as per joint petition of compromise, dated 27th June 1964. I have considered the terms of settlement which are fair and reasonable, so I accept them and make an award on compromise. The joint petition of compromise, dated 27th June 1964 do form a part of the compromise award as annexure together with a letter, dated 16th December 1963 addressed by the Director of the Company to the concerned journalist as appended to the joint petition.

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
29-6-64.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUN
WEST BENGAL, CALCUTTA

In the matter of an industrial dispute Orde
Reference No. 2086-I.R.|IR|13-L-11(A)|64, d
the 6th June 1964.

Between

Ananda Bazar Patrika Private Ltd.,
6 Sooterkin Street, Calcutta-1.

And

Their workmen represented by the Indian Wo
Journalists Association, 249-B Bepin Be
Ganguly Street, Calcutta-12.

The humble petition of Ananda Bazar Private Pat
Ltd., and Shri Atul Chandra Dey mentioned in the is
under the Order of Reference most respectfu
Sheweth:—

(1) Under the abovementioned Order
Reference the case of your petitioner h
been referred for adudication.

(2) The services of your petitioner Shri At
Chandra Dey has however in the meantin
been terminated on account of his protrac
ed illness which made him unable to ser
the company. Your petitioner has accepte
the termination of his services which w
effected by the company's letter No. IR(
ACD|507, dated 16th December 1963,
copy of which is enclosed and marke
annexure A.

(3) That your petitioner has considered the matte
and has decided not to proceed against th
company in respect of any of the issue
(issues Nos. 1 and 2 under the order o
Reference in question) and approached th
company for a compromise.

(4) Your petitioner Shri Atul Chandra Dey and
your petitioner the Company have settled
all the disputes between them and there is
no dispute now requiring any adjudication
in respect of any of the matter mentioned
under issues Nos. 1 and 2. The Company
will pay over and above gratuity and
Provident Fund lying with Provident Fund
Commissioner on the existing basis a sum
of rupees six thousand only and two
months' salaries as ex-gratia plus one
month's salary in lieu of notice.

Under the circumstances both the parties above
humbly pray that your honour may be pleased to

:ept the Agreement and pass an Award that there no dispute requiring adjudication or to pass any ier order deemed fit.

For and on behalf of
Ananda Bazar Patrika Private Ltd.,
Parbatinath Mukherji,
Industrial Relations Officer.
S. Sen, Advocate.
27-6-64.

gned by
ri Atul Chandra Dey,
mentioned in
ues Nos. 1 and 2.
Atul Chandra Dey.
Date: 27th June 1964.

J. N. MANDAL, Judge,
Third Industrial Tribunal.
19-6-64.

TRUE COPY

Ref. IRO|ACD|507, dated 16-12-1963.

ri Atul Chandra Dé, Ghola Road, Kazipara, Barasat, 24-Parganas.

:ar Sir,

Referring to our letter, dated 7th November 1963 copy of which is enclosed for ready reference, we ve neither received any reply thereto from you nor l you report for duties.

The management therefore have considered the tter deeply and decided that in the interest of the mpany's business it would not be advisable to keep ur post vacant any longer as your services are not ailable continuously since 5th August 1963 and as also appears that you were absent from duties on :ount of sikness for ninety days from 1st February 63 to 1st May 1963.

You are therefore hereby informed that your vices are terminated with immediate effect. You ll however be paid one month's salary in lieu of tice in addition to your other dues.

ıclo: As stated above.

Yours faithfully,
A. K. Sarkar,
Director.

J. N. MANDAL,
Judge,
Third Industrial Tribunal,
29-6-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2828-I.R.|IR|10L-45|64.—9th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 930|I.R.|IR|10L-45|64, dated the 2nd March 1964, the industrial dispute between Messrs. Kumar Engineering Works (P) Ltd., P-52 Benaras Road, North Bantra, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C|o. Shri Anadi Das, M.L.A., Dasnagar, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispue.t

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kumar Engineering Works (P) Ltd., P-52 Benaras Road, North Bantra, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C|o. Shri Anadi Das, M.L.A., Dasnagar, Howrah. (Govt. Order No. 930-IR, dt. 2-3-64.) (VIII 69|64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal

This is a reference under section 10 of the Industrial Disputes Act between Messrs. Kumar Engineering Works (P) Ltd., P-52 Benaras Road, North Bantra, Howrah, and their workmen represented by the Howrah Small Factories Workers' Union, C|o. Shri Anadi Das, M.L.A., Dasnagar, Howrah, arising out of the Labour Department Order No. 930-I.R.|IR|10L-45|64, dated 2nd March 1964 of the Government of West Bengal. The issue relates to bonus payable before the Puja of 1963.

In this case the Howrah Small Factories Workers' Union filed written statements on behalf of the workmen. The company also filed written statements and at the same time the workmen of the company filed a joint petition of compromise on 1st June 1964. Thereafter five workmen filed an application on behalf of the workmen to be added as party. To-day the matter has come up for hearing of the said application. The Secretary of the Union appears before this Tribunal and submits that the dispute referred by the Government has been amicably settled as per terms of settlement contained in the compromise petition, dated 23rd May 1964 filed before this Tribunal on 1st June 1964. Messrs. Kumar Engineering Works (P) Ltd. and the Secretary of the Union on behalf of the workmen have filed a joint petition asking this Tribunal to pass an award in terms of the said settlement. On hearing all the

parties before me I do not find it necessary to add any other workman as party in this proceeding and I am satisfied that the dispute has been amicably settled by and between the parties. The petition of compromise filed on 1st June 1964 is voluntary, reasonable and legal. As prayed for by all the parties before me, I pass an award in terms of the compromise petition of the workmen, dated 23rd May 1964 filed on 1st June 1964.

The dispute is thus disposed of and the joint petition filed today and the compromise petition dated 23rd May 1964 filed on 1st June 1964 marked respectively as Annexures 'A' and 'A(1)' shall form part of this award.

Dictated and corrected by me.

R. BHATTACHARYA,

Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
27-6-64.

Annexure 'A'

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Govt. Order of Ref. No. 930|I.R.|IR|10L-45|64, dated 2-3-64

And

In the matter of an industrial dispute

Between

Kumar Engineering Works (P) Ltd.

And

Their workmen represented by the Howrah Small Factories Workmen's Union.

The humble joint petition on behalf of the parties abovenamed

Most respectfully sheweth:

1. That the dispute has been amicably settled between the parties as per terms of settlement contained in the petition of the workmen, dated 23rd May 1964 and filed on 1st June 1964.

It is therefore humbly prayed that your Honour may graciously be pleased to pass an award in terms of the said settlement.

And your petitioners as in duty bound shall ever pray.

For the Company.

27-6-62.

For the workmen:

Annexure A(1)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL

Kanail Lal Patra
Narayan Ch. Majhi (in Bengali)
Jatindra Nath Koley (in Bengali)
Basudeb Bagh (in Bengali)
L.T.I. of Ramboli Singh
L.T.I. of Jagadish Singha
L.T.I. of Joggeswar Singha
Netai Charan Samanta (in Bengali)
Budhadeb Samanta (in Bengali)
Rati Kanta Bhowmick (in Bengali)
Biswanath Karar (in Bengali)
Modan Mohan Roy (in Bengali)
Ajit Kumar Singha
L.T.I. of Hasta Bahadur
Achala Charan Kumar
L.T.I. of Ramour Sharma
Ganga Singh
Mohan Bahadur
Phani Bhusan Baroi (in Bengali)
Joydeb Paul (in Bengali)
Sankar Chakraborty
Nemai Kr. Banerjee
Jatindra Nath Pathak

Read and explained to all by me.
S. Chakraborty
23-5-64.

In the matter of dispute under order of referer

No. 930|I.R.|IR|10L-45|64, dated 2nd March 19

Between

Messrs. Kumar Engineering Works Private Lt P-52 Benaras Road, Howrah (herein after refer to as the Company)

And

Their workmen represented by the Howrah Sm Factories Union, C|o. Shri Anadi Das, M.L.A Dassnagar, Howrah (hereinafter referred to the Union).

The humble petition on behalf of the workmen i the employ of the Company

Most respectfully sheweth:

(1) That your petitioners are workmen in th employ of the abovenamed Company and that the were so employed also at the time when the abov order of reference was issued for adjudication o dispute.

(2) That your petitioners came to know that dispute is pending adjudication in the Hon'bl Tribunal on the following issue:

"(1) Bonus payable before the Puja of 1962".

(3) That the workmen of the Company held a meeting amongst themselves and had discussions. They expressed that they desired to settle the dispute with the employer under certain terms stated in the following paragraph No. 5.

(4) That accordingly the workmen authorised and ıpowered the following five workmen for negotia- ıns with the employers on their behalf and they came a settlement on the terms stated in the following ragraph No. 5.

Name of the employees authorised

(1) Shri Sankar Chakraborty.
(2) Shri Jatindra Nath Pathak.
(3) Shri Nemai Banerjee.
(4) Shri Fani Bhusan Barui.
(5) Shri Jaydeb Paul.

(5) That the terms of settlement referred to in the regoing paragraphs Nos. 3 and 4 are as follows:

(i) The Company paid to the workmen an advance equivalent to their respective wages for 25 days at the time of Puja of 1963 and it is agreed that the same will not be recovered by the Company but it will be appropriated by the workmen as an ex gratia payment.

(ii) The Company will also pay another ex gratia amount equivalent to their respective wages for 28 days to all workmen except Shri Mohan Bahadur. Shri Modan Mohan Roy, Shri Ajit Kumar Sinha and Shri Hasta Bahadur, who were employed only in January 1964 or afterwards will be paid amount equivalent to their respective wages for 6 days.

(iii) That it is agreed that hereafter the dispute of Bonus if any will be settled in accordance with recommendations of the Bonus Commission of 1964 as will be accepted by the Union Government or State Government as the case may be. Besides this there shall be no more any claim of bonus by the workmen in any form whatsoever.

(6) That in the circumstances it is submitted that workmen of the Company should be deemed to ve settled their dispute with the employers to the tire satisfaction of both the parties.

(7) That your petitioners further submit that if re is anybody seeking or purporting to represent workmen of the Company and making before this n'ble Tribunal any other representation or subssion which is not consistent with this petition or ms of settlement contained herein those should not considered.

(8) That copies of this petition have been issued the Union and the Company in advance.

It is therefore humbly prayed by your petitioners t your Honour may graciously be pleased to pass award in terms of this petition embodying the ms of settlement, as deemed fit and proper by ur Honour.

And your petitioners, as in duty bound, shall ever ay.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2834-I.R.|IR|11L-406|63.—9th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4565-I.R.|IR|11L-406|63, dated the 8th November 1963, the industrial dispute between Messrs. Radhashyam Ghanshyamdas (Dal Mill), P-27 Orphanganj Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionery and Food Products Majdoor Union, 190 Lower Chitpore Road, Calcutta-7, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Radhashayam Ghanshyamdas (Dal Mill), P27 Orphanganj Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionery and Food Products Majdur Union, 90 Lower Chitpur Road, Calcutta-7. (Case No. 267 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

This dispute between Messrs. Radhashyam Ghanshaymdas (Dal Mill), and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Dapartment, Order No. 4565-I.R.|IR|11L-406|63, dated the 8th November 1963, for adjudication upon the issues which are as follows:—

1. Whether the lock-out is justified? To what relief, if any, are the workmen entitled for the period of lock-out?
2. Grades and scales of pay.
3. Dearness allowance.
4. Bonus for the years 1961-62 and 1962-63.
5. Leave.

After receipt of the reference on 14th November 1963, usual notices on the parties were issued and they entered appearance on 11th December 1963. Written statement by the Union was filed on 3rd February 1964. The Company took adjournments for filing written statement, and filed its written statement on 20th April 1964. The parties were directed to file their respective documents by 14th May 1964, but no document was filed by either party. The case was fixed for hearing today. Shri K. K. Moitra is present on behalf of the Company. No one, however, is present on behalf of the Union, and

no steps are also taken by the Union. It appears from the record that since the filing of the written statement by the Union on 3rd February 1964, no one on behalf of the Union was present on the subsequent dates. It thus appears that the Union is not taking any interest in the dispute though it was raised by it according to the nature of issues referred for adjudication, and the Union and the concerned workmen are not pursuing the dispute, and have given up the dispute which has thereby become non-existent. It is clear from the conduct of the Union and the workmen concerned that they do not want an adjudication of the dispute. In the circumstances, I find that the Union is not interested in the dispute and the dispute is, therefore, to be deemed to be non-existent and an award it to be made accordingly on the basis that at present there is no subsisting dispute for adjudication. In the result, I make a 'no dispute' award in the case.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
29th June 1964

By order of the Governor,
S. C. MUKERJEE, Asstt. Secy.

No. 2835-I.R.|IR|11L-406|63.—9th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4566-I.R.|IR|11L-406/63, dated the 8th November 1963, the industrial dispute between Messrs. Sharda Dal Mill, 27|2 Orphanganj Market Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionery and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was reffered for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Sharda Dal Mill, 27/2 Orphanganj Market Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionery and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7. (Case No. 268 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

This dispute between Messrs. Sharda Dal Mill, 27|2 Orphanganj Market Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionery and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 4566-I.R.|IR|11L-406|63, dated the 8th November 1963, for adjudication upon the issues which are as follows:

1. Grades and scales of pay.
2. Dearness allowance.
3. Bonus for the years 1961-62 and 1962-63.
4. Leave.
5. Whether the lock-out is justified? To what relief, if any, are the workmen entitled for the period of lock-out.

After receipt of the reference on 13th November 1963, usual notices on the parties were issued and they entered appearance on 11th December 1963. Written statement by the Union was filed on 3rd January 1964. The Company took several adjournments for filing written statement, and filed its written statement on 11th April 1964. The parties were directed to file their respective documents by 14th May 1964, but no document was filed by either party. The case was fixed for hearing today. Shri K. K. Moitra is present on behalf of the Company. No one, however, is present on behalf of the Union, and no steps are also taken by the Union. It appears from the record that since the filing of the written statement by the Union on 3rd January 1964, no one on behalf of the Union was present on the subsequent dates. It thus appears that the Union is not taking any interest in the dispute though it was raised by it according to the nature of issues referred for adjudication, and the Union and the concerned workmen are not pursuing the dispute, and have given up the dispute which has thereby become non-existent. It is clear from the conduct of the Union and the workmen concerned that they do not want an adjudication of the dispute. In the circumstances, I find that the Union is not interested in the dispute and the dispute is, therefore, to be deemed to be non-existent and an award it to be made accordingly on the basis that at present there is no subsisting dispute for adjudication. In the result, I make a 'no dispute' award in the case.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
29th June 1964

By order of the Governor,
S. C. MUKERJEE, Asstt. Secy.

No. 2836-I.R.|IR|11L-406|63.—9th July 1964.—hereas under the Government of West Bengal, abour Department, Order No. 4567-I.R.|IR|11L-)6 63, dated the 8th November 1963, the industrial spute between Messrs. Shree Shyam Dal Mill, 29 rphanganj Market Road, Kidderpore, Calcutta-23, id their workmen represented by West Bengal Conctionery and Food Products Majdur Union, 90 ower Chitpore Road, Calcutta-7, regarding the sues mentioned in the said order being matters ecified in the second and the third schedules to the dustrial Disputes Act, 1947 (XIV of 1947), was ferred for adjudication to the Fifth Industrial ribunal;

And whereas the said Fifth Industrial Tribunal has bmitted to the State Government its award on the id industrial dispute;

Now, therefore, in pursuance of the provisions of ction 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish e said award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute existing between Messrs. Shri Shyam Dal Mill, 29 Orphanganj Market Road, Kidderpore, Calcutta-23 and their workmen represented by West Bengal Confectionery and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7. (Case No. 269 of 1963.)

EFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

ri K P. MUKHERJI, Judge, Fifth Industrial Tribunal.

This dispute between Messrs. Shyam Dal Mill, 29 phanganj Market Road, Kidderpore, Calcutta-23, d their workmen represented by West Bengal Conctionery and Food Products Majdur Union, 90 wer Chitpore Road, Calcutta-7, was referred to s Tribunal under section 10 of the Industrial Disles Act, 1947, by the Government of West Bengal, bour Department, Order No. 4567-I.R.|IR|11L-6 63, dated the 8th November 1963, for adjudiion upon the issues which are as follows:—

1. Grades and scales of pay.
2. Dearness allowance.
3. Bonus for the years 1961-62 and 1962-63.
4. Leave.
5. Whether the lock-out is justified? To what relief, if any, are the workmen entitled for the period of lock-out.

After receipt of the reference on 13th November 63, usual notices on the parties were issued and y entered appearance on 11th December 1963. itten statement by the Union was filed on 3rd uary 1964. The Company took adjournments filing written statement, and filed its written ement on 11th April 1964. The parties were ected to file their respective documents by 14th y 1964, but no document was filed by either party. case was fixed for hearing today. Shri K. K. itra is present on behalf of the Company. No one, however, is present on behalf of the Union, and no steps are also taken by the Union. It appears from the record that since the filing of the written statement by the Union on 3rd January 1964, no one on behalf of the Union was present on the subsequent dates. It thus appears that the Union is not taking any interest in the dispute though it was raised by it according to the nature of issues referred for adjudication, and the Union and the concerned workmen are not pursuing the dispute, and have given up the dispute which has thereby become nonexistent. It is clear from the conduct of the Union and the workmen concerned that they do not want an adjudication of the dispute. In the circumstances, I find that the Union is not interested in the dispute and the dispute is, therefore, to be deemed to be nonexistent and an award is to be made accordingly on the basis that at present there is no subsisting dispute for adjudication. In the result, I make a 'no dispute' award in the case.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
29th June 1964

By order of the Governor,
S. C. MUKERJEE, Asstt. Secy.

No. 2837-I.R.|IR|11L-406|63.—9th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4568-I.R.|IR|11L-406|63, dated the 8th November 1963, the industrial dispute between Messrs. Ganga Prasad Gupta (Dal Mill), 27 Orphanganj Market Road, Kidderpore, Calcutta-23, and their workmen represented by West Bengal Confectionary and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Ganga Prosad Gupta (Dal Mill), 27 Orphanganj Market Road, Kidderpore, Calcutta-23, and their workmen represented by West

Bengal Confectionary and Food Products Majdur Union, 90 Lower Chitpore Road, Calcutta-7. (Case No. 270 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

This dispute between Messrs. Ganga Prosad Gupta (Dal Mill) and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act 1947, by the Government of West Bengal, Labour Department, Order No. 4568-I.R.|IR|11L-406|63, dated the 8th November 1963, for adjudication upon the issues which are as follows:—

1. Grades and scales of pay.
2. Dearness allowance.
3. Bonus for the years 1961-62 and 1962-63.
4. Leave.
5. Whether the lock-out is justified? To what relief, if any, are the workmen entitled for the period of the lock-out?

After receipt of the order of reference on 13th November 1963, usual notices on the parties were issued and they entered appearance on 11th December 1963. Written statement by the Union was filed on 18th January 1964. The Company took several adjournments for filing written statement, and filed its written statement on 20th April 1964. The parties were directed to file their respective documents on 14th May 1964, but no document was filed by either party. The case was fixed for hearing today. Shri K. K. Moitra is present on behalf of the Company. No one however, is present on behalf of the Union, and no steps are taken also by the Union. It appears from the record that since the filing of the written statement by the Union on 18th January 1964 no one on behalf of the Union was present on the subsequent dates. It thus appears that the Union is not taking any interest in the dispute though it was raised by it according to the nature of the issues referred for adjudication, and the Union and the concerned workmen are not pursuing the dispute, and have given up the dispute which has thereby become non-existent. It is clear from the conduct of the Union and the workmen concerned that they do not want an adjudication of the dispute. In the circumstances, I find that the Union is not interested in the dispute and the dispute is, therefore, to be deemed to be non-existent, and an award is to be made accordingly on the basis that at present there is no subsisting dispute for adjudication. In the result, I make a 'no dispute' award in the case.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

The 29th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2954-I.R.|IR|11L-4|64.—16th July 1964. Whereas under the Government of West Beng Labour Department, Order No. 1145-I.R.|IR|11L 64, dated the 14th March 1964, the industrial disp between Messrs. Chandi Charan Nayak (P) Lt 124|1 Bepin Behari Ganguly Street, Calcutta-12, a their workmen represented by Chandi Charan Nay (P) Ltd. Employees' Association, 52|7 Bepin Beh Ganguly Street, Calcutta-12, regarding the iss mentioned in the said order being a matter specifi in the second schedule to the Industrial Disput Act, 1947 (XIV of 1947), was referred for adjudic tion to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribun has submitted to the State Government its award c the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (XI of 1947), the Governor is pleased hereby to publi the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute betwe Messrs. Chandi Charan Nayak (P) Ltd., 124 Bepin Behari Ganguly Street, Calcutta-12, a their workmen represented by Chandi Char Nayak (P) Ltd. Employees' Association, 52 Bepin Behari Ganguly Street, Calcutta-1 (Case No. VIII-58-64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal

AWARD

The above dispute over the issue given in the ord of reference and reproduced below was referred fo adjudication to this Tribunal by Government o West Bengal, Labour Department Order No. 1145 I.R.|IR|11L-4|64, dated the 14th March 1964.

Issue

(1) Whether the refusal of employment to Shr Gour Hari Kapas is justified? To wha relief, if any, is he entitled?

Notices of the reference were duly served upon th parties through regd. post and acknowledgments wer received back. Both parties put in their appear ances. The Union was asked to file its written state ment first. After first appearance, it took an adjourn ment for filing its written statement, but on th adjourned date no appearance was made on behal of the Union and no written statement was filed. The Tribunal suo moto adjourned the case again and or the next adjourned date the Union appeared an again prayed for an adjournment for filing its writte statement. The adjournment was granted, but since then the Union did not appear at all, though the Tribunal granted some adjournments suo moto. In these circumstances, the Tribunal fixed 2nd July 1964 for final disposal of the case according to law,

written statement was filed by the Union in the ime. On 2nd July 1964 both parties were and no step was taken on behalf of any of From the aforesaid conduct of the parties, it ar that the parties are not pursuing the dispute ljudication and the dispute has ceased to exist. ere is to be a 'no dispute' award in the case.

the result, I make a 'no dispute' award in the

S. K. RAY, Judge,
Seventh Industrial Tribunal.

lth July 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

. 2955-I.R.|IR|4L-2|60.—16th July 1964.— eas under the Government of West Bengal, ır Department, Order No. 5111-I.R.|IR|4L-56| ated 2nd December 1958, the industrial dispute :en Messrs. J. N. Ray, Owner of Bus No. WBV :00 Circular Road, P.O. Santragachi, Howrah, ne of their workmen represented by Bus ers' Union, 188 Mahendra Bhattacharji Road, Santragachi, Howrah, regarding the issue oned in the said order, being a matter specified : second schedule to the Industrial Disputes Act, (XIV of 1947), was referred to the First Labour for adjudication;

id whereas during the pendency of proceedings e the said Labour Court Shri Dulal Chandra lakar, a workman of the said Company, made a aint in writing to the said Labour Court against id company;

l whereas by notification No. 3508-I.R.|IR|3A- dated the 11th July 1960, the notification No. I.R.|IR|3A-3|57, dated the 5th April 1957, luting the said First Labour Court has been led and, in consequence of the said First Labour has been abolished;

l whereas under order No. 3875-I.R.|IR|4L- dated the 13th September 1963, the said com- was transferred to the Second Labour Court ted under notification No. 1727-I.R.|IR|3A- ated the 26th April 1958, for adjudication;
whereas in exercise of the powers conferred on 33A of the Industrial Disputes Act, 1947 f 1947), the said Second Labour Court has ated upon the said complaint and submitted d to the State Government;

therefore, in pursuance of the provisions of 17 of the Industrial Disputes Act, 1947 (XIV), the Governor is pleased hereby to publish l award as shown in the annexure hereto.

ANNEXURE

matter of an application under section 33A of Industrial Disputes Act, 1947, filed by Shri Dulal Chandra Karmakar of 3 Nityadhan Mukherjee Road, Howrah, a worker under Messrs. J. N. Roy (Owner of Bus No. 48) of 200 Circular Road, Howrah, against the said owner. (Case No. 19|63|33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri M. K. ROY, Judge, Second Labour Court

Appearances:

For the company: None.

For the workman: None.

AWARD

The present application under section 33A of the Industrial Disputes Act was filed by Shri Dulal Chandra Karmakar of 3 Nityadhan Mukherjee Road, Howrah, against his employer Messrs. J. N. Roy (owner of Bus No. WBV 48) of 200 Circular Road, Post Santragachi, Howrah, before the First Labour Court, West Bengal, to which an industrial dispute between the said employer and his workmen was referred by the Government of West Bengal, Labour Department, Order No. 5111-I.R.|IR|4L-56|58, dated 2nd December 1958 for adjudication. The said Industrial dispute having already been adjudicated upon and the First Labour Court being since abolished the Government of West Bengal by its Labour Department Order No. 3875-I.R.|IR|4L-2|60. dated the 13th September 1963 transferred the instant application to this court for adjudication.

After receipt of the case record usual notices were duly served on the parties concerned for their appearances and taking necessary steps. But neither of the parties appeared on the date fixed for the purpose. Thereafter several dates were fixed for hearing the case but the parties did not turn up to take any steps whatsoever. In the circumstances I have reasons to conclude that there is no industrial dispute now existing between the parties.

I therefore pass this no dispute award and dispose of the case accordingly.

Dictated and corrected by me.

M. K. ROY, Judge.

M. K. ROY, Judge,
Second Labour Court.

The 27th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 2956-I.R.|IR|4L-2|60.—16th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 5111-I.R.|IR|4L-56|58, dated the 2nd December 1958, the industrial dispute between Messrs. J. N. Ray, Owner of Bus No. WBV 48, 200 Circular Road, P.O. Santragachi, Howrah, and one of their workmen represented by Bus Workers' Union, 188 Mohendra Bhattacharji Road, P.O. Santragachi, Howrah, regarding the issue mentioned in the said order, being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the First Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court Shri Montu Lal Dutta, a workman of the said company, made a complaint in writing to the said Labour Court against the said company;

And whereas by notification No. 3508-I.R.|IR|3A-9|59, dated the 11th July 1960, the notification No. 1025-I.R.|IR|3A-3|57, dated the 5th April 1957, constituting the said First Labour Court has been cancelled and, in consequence the said First Labour Court has been abolished;

And whereas under Order No. 3875-I.R.|IR|4L-2|60, dated the 13th September 1963, the said complaint was transferred to the Second Labour Court constituted under notification No. 1727-I.R.|IR|3A-1|58, dated the 26th April 1958, for adjudication;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto;

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act 1947, filed by one Shri Montu Lal Dutta of Kishore Bhattacharjee Lane, Howrah, a workman of Messrs. J. N. Roy (Owner of Bus No. WBV 48) of 200 Circular Road, Santragachi, Howrah, against th Bus owner. (Case No. 17 of 63|33A.)

BEFORE THE SECOND LABOUR COU WEST BENGAL

Present:

Shri M. K. ROY, Judge, Second Labour C West Bengal

Appearances:

For the workman: None.

For the company: None.

AWARD

The present application under section 33A Industrial Disputes Act was filed by Shri Mon Dutta of Kishore Bhattacharjee Lane, H against his employer Messrs. J. N. Roy (ow Bus No. WBV 48), of 200 Circular Roa Santragachi, Howrah, before the First Labour West Bengal, to which an industrial dispute be the said employer and his workmen was refer the Government of West Bengal, Labour Depar Order No. 5111-I.R.|IR|4L-56|58, dated December 1958, for adjudication. The said i trial dispute having already been adjudicated and the First Labour Court being since abolishe Government of West Bengal by its Labour D ment order No. 3875-I.R.|IR|4L-2|60, dated the September 1963 transferred the instant applicati this court for adjudication.

After receipt of the case record usual notices duly served on the parties concerned for their ap ances and taking necessary steps. But neither p appeared on the date fixed for the purpose. T after several dates were fixed for hearing the ca the parties did not turn up to take any steps wh ever. In the circumstances I have reas conclude that there is no industrial dispu existing between the parties.

I, therefore, pass this "no-dispute" award a pose of the case accordingly.

Dictated and corrected by me.

M. K. ROY, Judge.

M. K. ROY, Judge,
Second Labour Court
The 27th June 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100)

Group/Sub-group.	Centre.				
	Darjeeling.			Jalpaiguri.	
	February 1964.	March 1964.	April 1964.	March 1964.	April 1964.
I-A. **Food :**					
(a) Cereals and Products	104	104	106	101	101
(b) Pulses and Products	116	117	119	112	115
(c) Oils and Fats	109	114	124	110	128
(d) Meat, Fish and Eggs	108	109	112	119	123
(e) Milk and Products	120	120	121	85	85
(f) Condiments and Spices	111	113	112	109	114
(g) Vegetables and Fruits	128	133	122	134	170
(h) Other Food	111	112	114	115	116
Food Index ..	109	110	111	106	110
I-B. Pan, Supari, Tobacco and Intoxicants	105	105	106	106	106
II. Fuel and Light	108	108	108	136	136
III. Housing	100	100	100	100	100
IV. Clothing, Bedding and Footwear	115	115	115	108	108
V. **Miscellaneous :**					
(a) Medical Care	91	91	91	86	86
(b) Education, Recreation and Amusement	108	108	108	108	106
(c) Transport and Communication	100	100	100	104	104
(d) Personal Care and Effects	125	130	130	122	122
(e) Others	137	145	145	106	106
Miscellaneous Index ..	127	132	132	111	111
General Index ..	109	110	111	109	111
Estimated General Index on base—1948—100 ..	129	130	131	116	118

D. CHATTERJEE,

Labour Commissioner, West Bengal and
Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100.)

Centre—Howrah

Group/Sub-group.	March 1964.	April 1964.
I-A. Food :		
(a) Cereals and Products	106	106
(b) Pulses and Products	131	136
(c) Oils and Fats	114	129
(d) Meat, Fish and Eggs	117	120
(e) Milk and Products	105	105
(f) Condiments and Spices ..	124	126
(g) Vegetables and Fruits ..	143	162
(h) Other Food	117	117
Food Index	116	119
I-B. Pan, Supari, Tobacco and Intoxicants	114	115
II. Fuel and Light	117	117
III. Housing	104	104
IV. Clothing, Bedding and Footwear ..	112	112
V. Miscellaneous :		
(a) Medical Care	102	102
(b) Education, Recreation and Amusement.	120	120
(c) Transport and Communication ..	108	108
(d) Personal Care and Effects ..	125	125
(e) Others	116	117
Miscellaneous Index	113	113
General Index	114	116

Estimated General Index on Base : 1944=100

D. CHATTERJEE.
Labour Commissioner, West Bengal
and
Competent Authority under Minimum Wages Act.

gistered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3232-I.R./IR/8L-15(A)/62.—27th July 1964. Whereas under the Government of West Bengal, bour Department, order No. 7589-I.R./IR/8L-E)/61, dated the 8th December 1961, the indus-l dispute between Messrs. Keshoram Industries Cotton Mills Ltd. 42 Garden Reach Road, cutta-24, and their workmen represented by den Reach Textile Workers' Union, 77 Akra d, Calcutta-24, regarding the issue mentioned in said order, being a matter specified in the ond schedule to the Industrial Disputes Act, 7 (XIV of 1947), was referred to the First Indus-l Tribunal for adjudication;

nd whereas during the pendency of proceedings re the said Industrial Tribunal Shri Sattar Khan, orkman of the said Company, made a complaint writing to the said Industrial Tribunal against said Company alleging that the said Company refused employment to the said workman cerned in such dispute;

nd whereas in exercise of the powers conferred section 33A of the Industrial Disputes Act, 1947 V of 1947), the said Industrial Tribunal has adicated upon the said complaint and submitted award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Sattar Khan, T. No. 340, Carding "B" shift, a workman of Messrs. Kesoram Industries & Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, against the aforesaid Company in connection with G.O. No. 7589-I.R./IR/8L-14(E)/61, dated 8th December 1961. (Case No. 128 of 1963 under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge.
First Industrial Tribunal.

This is an application under section 33A of the Industrial Disputes Act by one Sattar Khan who was a workman under the opposite party Company Messrs. Kesoram Industries & Cotton Mills Ltd The allegation of the workman is that he was a

permanent and regular workman of the Company working as a doffer in Line No. 4 of Carding Department sine 1959. The petitioner was refused employment since 2nd August 1963 on various pretext. An industrial dispute was pending between the Company and its workmen at the time of the filing of this application. The petitioner was concerned in this dispute and the Company has illegally and arbitrarily refused employment to the petitioner during the pendency of the dispute in contravention of the provisions of section 33 of the Industrial Disputes Act. So the petitioner has prayed for reinstatement to his former job with full compensation for the period of unemployment.

On behalf of the Company a preliminary objection was taken that the petition is not maintainable and the Tribunal has no jurisdiction to entertain the application of the workman inasmuch as from the documents of the Company it would be clear that there has been no violation of any of the provisions of section 33 of the Industrial Disputes Act.

When the case was called on for hearing on 27th June 1964, I was informed by the representatives of both parties that the matter has been amicably settled between the Company and the workman who filed the application under section 33A of the Industrial Disputes Act. On behalf of the workman an application was also filed for withdrawal of his application.

I am satisfied that the workman has amicably settled the matter with the Company and he is not desirous of proceeding with his appliation. He is permitted to withdraw his application.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
18-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3197-I.R./IR/10L-27 64.—25th July 1964. — Whereas under the Government of West Bengal, Labour Department, order No. 1245-I.R./IR/10L-27 64, dated the 24th March 1964, the industrial dispute between Messrs. Poddar Iron Industries, "V" Road, P.O. Dassnagar, Howrah, and their workmen represented by the Iron & Steel Workmen's Union, 172 Beneras Road, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Trib has submitted to the State Government its av on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1 (XIV of 1947), the Governor is pleased hereby publish the said award as shown in the annex hereto.

ANNEXURE

In the matter of an industrial dispute betwe Messrs. Podder Iron Industries, "V" Ro Dasnagar, Howrah, and their workmen rep sented by the Iron & Steel Workmen's Uni 172 Beneras Road, Salkia, Howrah. (C No. VIII-90/64.)

BEFORE THE FIRST INDUSTRIAL TRIBUNA WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.

This industrial dispute was referred to this Trib nal for adjudication under section 10 of the Indu trial Disputes Act by the Government of We Bengal by its Labour Department order No. 124 I.R./IR/10L-27/64, dated, Calcutta, the 24th Marc 1964. One party to the reference is Messrs. Podd Iron Industries (hereinafter to be described as th Company) and the other party their workmen re presented by Iron & Steel Workmens' Union (here inafter to be described as the Union). The onl issue referred to this Tribunal is the following –

Bonus payable before the Puja of 1963 to al sections of workmen including those re trenched as per notice of the management dated 4th September 1963.

After notices had been issued to the Company and the Union a few adjournments were taken by both sides. The case was adjourned to 25th June 1964 for filing written statement by the Union. Instead of filing any written statement on that date the General Secretary of the Union filed a petition on 13th June 1964 stating that the dispute has been "fully and finally settled amicably out of Court". After hearing the learned representatives of both parties I am satisfied that there has been a fair and bona fide settlement of the dispute. I, therefore pass a no-dispute award in this case. The petition filed on behalf of the Union which has been endorsed by Shri J. R. Jain on behalf of the Company will form an annexure to my award.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
17-7-1964.

Annexure

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute

Between

Messrs. Podder Iron Industries Dasnagar, Howrah

And

Their workmen, represented by Iron & Steel Workmen's Union

And

In the matter of Government of West Bengal order No. 1245-I.R./IR/10L-27/64, dated 24th March 1964.

The humble petition of the Union abovenamed: Most Respectfully Sheweth:

That the issue under present order of reference has been fully and finally settled amicably and out of Court.

That the Union and the workmen of the above Company therefore do not like to pursue in the present matter.

It is therefore prayed that this Hon'ble Tribunal be pleased to pass a "No Dispute" award in the matter of present order of reference.

And for this act of your kindness your petitioner shall as in duty bound ever pray.

J. R. Jain,
13-6-64.

For the petitioner:
H. L. Dutta,
General Secretary.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
17-7-1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3004-I.R./IR/10L-149(A)/64.—17th July 1964. Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the List I of the said order and represented either by themselves or by the organisations mentioned in the List II of the said order on the one hand, and their workmen represented by the trade unions mentioned in the List III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), were referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Deo Kumar Show, a workman of Messrs. Shree Hanuman Industries, 65/A G. T. Road, P.O. Lillooah, Howrah, a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish, the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A Industrial Disputes Act by Shri Deo Kumar Show, c/o Ghuray Mean, 20 Guha Road, P.O. Ghushury, Howrah, a workman of Shree Hanuman Industries against Messrs. Shree Hanuman Industries of 65/A G. T. Road, P.O. Lillooah, Howrah. (Case No. 188 of 63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. Ray, Judge Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A Industrial Disputes Act filed by the applicant workman, Shri Deo Kumar Show. It is complained in the application that he was refused employment orally on 9th September 1963 when he reported for duty after having returned from home when he went on sanctioned leave from 22nd July 1963. It is alleged that his leave expired on 7th August 1963, but he failed to report for duty on that date, as he was detained at home by his wife's serious illness, and he reported this fact to the Company, on being informed that the Company required him to join his duties immediately, he came back and reported for duty on 9th September 1963, but was refused employment. This happened when the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, were pending, but there was no compliance with the relevant provisions of section 33, Industrial Disputes Act. It is finally contended that the refusal of employment to him was in contravention of the relevant provisions of section 33, Industrial Disputes Act, and was also unjustified and illegal and the Company acted with an ulterior moitve and in a spirit of victimisation in refusing employment to him. He claims reinstatement to service with full wages for the period of unemployment.

The Company has appeared and filed its written statement. The relevant case put forward by the Company is that the Company did not refuse employment to this workman at all, but he resigned from the service of the Company due to his ill-health and the resignation was accepted by the Company and thereafter he accepted all his legal dues from the Company including the provident fund money. It is averred that in these circumstances, there was no contravention of any provision of section 33, Industrial Disputes Act, and the workman is not entitled to any relief.

After preliminary proceedings, the case was first fixed for hearing on 29th June 1964. On that date, none appeared for the applicant and no step was taken on his behalf. In order to give one more chance to the workman to appear and prosecute his application, the Tribunal suo moto adjourned the case to 4th July 1964 with a remark that if there was no appearance by the applicant workman on that date, the case would be disposed of according to law. On 4th July 1964 none appeared for the workman and no step was taken on his behalf. In these circumstances, the case was taken up for hearing in the presence of the Company only. The Company adduced evidence in support of its case. I have already stated above the respective cases of the parties. It would be sufficient only to state here that the workman's case is that he was unjustly and illegally refused employment on 9th September 1963, in contravention of the relevant provisions of section 33, Industrial Disputes Act, which applied to the alleged refusal of employment in view of the pendency of the adjudication proceedings of another dispute between the Company and its workmen, already refused to this Tribunal and, as against this, the Company's clear case is that there was no refusal of employment by the Company to this workman, as alleged, but the workman himself resigned from the Company's service and after his resignation was accepted, he took payment of all his legal dues from the Company, including the provident fund money and went away. The workman has not appeared at all to produce evidence in support of his case. The Company has appeared and produced its evidence, oral and documentary, in support of its case. P.W. 1 Shri Rathindra Nath Ganguli, Labour Officer of the Company, has testified in support of the Company's case and has proved the resignation letter of the workman with the endorsement of acceptance of resignation by the Works Manager [Exts. A and A(1)] and the receipted vouchers showing that after acceptance of the resignation, the workman took payment of all his legal dues from the Company, including the provident fund money [Ext. B to B(2)]. On the Company's evidence, which remains unchallenged and unrebutted, I hold that there was no refusal of employment by the Company to this workman, but he voluntarily resigned from the Company's service and went away taking all his legal dues, including the provident fund money. There could, therefore, be no contravention of any relevant provision of section 33, though the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal, was pending when the resignation took effect and so this application under section 33A is not maintainable and there is also no merits in the applicant's case, because it was not a case of refusal of employment to him but a case of his voluntary resignation. The workman's application must, therefore, fail.

In the result, I reject the workman's application under section 33A and award that the Company did not refuse employment to him, as alleged, but he voluntarily resigned from the Company's services and went away taking payment of all his legal dues from the Company, and so, he is not entitled to any relief.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
6-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3006-I.R./KW/IR/11L-107(B)/60. 17th July 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 2931-I.R./IR/11L-107(B)/60, dated the 13th June 1960, the industrial dispute between Messrs. Britannia Building and Iron Co. Ltd., 287 G. T. Road (North), Howrah, Salkia, and their workmen represented by Britannia Building and Iron Workers' Union, 60 Kaibartapara Lane, Salkia, Howrah, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Kalpu Koiree, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in te annexure hereto.

ANNEXURE

In the matter of an application under section 33 of the Industrial Disputes Act, 1947, filed by Shri Kalpu Koiree, 60 Kaibartapara Lane, Salkia, Howrah, against Messrs. Britannia Building and Iron Co. Ltd., 287 Grand Trunk Road, Salkia, Howrah, in connection with Government Order

No. 2931-I.R./IR/11L-107(B)60, dated the 13th June 1960.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. Mandal, Judge, Third Industrial Triunal.

Miscellaneous Case No. 92 of 1962 under section 33A of the Indutsrial Disputes Act.

Shri Kalpu Koiree, 60 Kaibartapara Lane, Salkia, Howrah, represented by Britannia Building and Iron Workers' Union, 60 Kaibartapara Lane, Salkia, Howrah—Petitioner,

versus

Messrs. Britannia Building and Iron Co. Ltd., 287 Grand Trunk Road, Salkia, Howrah- Opposite party.

For the workman--petitioner: None.

For the Company—Opposite party: Shri Nikhil Ranjan Roy, Advocate.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, lodged by a workman Shri Kalpu Koiree against his employer Messrs. Britannia Building and Iron Co. Ltd. (hereinafter be referred to as the Company).

His case in short is that while he was in service of the Company, was granted two months' leave from 8th March 1961 on ground of his mother's illness, that during the period of the leave he himself fell ill and by an application, dated 6th May 1961 applied for extension of the leave for one month. The Company by letter, dated 11th May 1961 directed him to send a medical certificate in suport of his application for extension of the leave, that a medical certificate was sent but in spite of that his name was struck off and he was informed of this by letter, dated 25th May 1961. He returned from home on 5th July 1961 and wanted to resume his duties but he was not allowed to join as his name was already struck off. His grievance is that his name was wrongfully struck off.

The Company—opposite party has resisted the application by filing a written objection in which it has been stated that the wokman having overstayed his leave without permission his service was automatically terminated in accordance with the provisions of the standing order and as such it was not a case of discharge or dismissal to attract the provisions of the proviso to section 33(2)(b) of the Industrial Disputes Act. Therefore, there has been no contravention of the provisions of section 33 as alleged by the Union. The application is accordingly not maintainable.

In an application of this nature two points require to be considered: They are—

(1) whether there has been contravention of the provisions of section 33, and

(2) whether there was justification for order of dismissal or discharge.

It may be noted that the petitioner workman did not care to proceed with the application. He did not turn up on the date fixed for hearing of the application, nor did he take any step. He having been found absent on repeated calls even after waiting for long, there was no other alternative than to dismiss the application for default and for want of proper prosecution. The Company's representative made submissions on the preliminary point raised by the Company in the written objection as to the maintainability of the present appliaction. But I do not propose to go into that question in absence of evidence. But apparently the petitioner went on leave for two months with effect from 8th March 1961. So he was due to resume his duties on 8th May 1961 on the expiry of the leave. But before that date admittedly he applied for extension of the leave by one month more on ground of his own illness (vide para. 8 of the Company's written objection). That application was according to the Company not supported by any medical certificate but according to the petitioner there was a supporting medical certificate subsequently sent. Of course, there is no evidence or no copy of the alleged medical certificate on the record, or no date of the medical certificate or of despatch thereof is mentioned in the application. However, it is admitted that the petitioner applied for extension of the leave before expiry of the leave originally granted to him. So, it is not a case of over-staying without intimation to the employer. But proper intimation was sent of his intended absence for another one month on ground of his own illness. Therefore, it is difficult to treat this case as an automatic termination as per provision in the standing orders. Be that as it may, in absence of any evidence it is not possible to come to any definite conclusion. The petitioner did not care to adduce any evidence or to proceed with the application or to take proper steps in the case. So, I am to dismiss this application for default and for want of proper prosecution.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
3-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3051-I.R./IR/11L-377/63.—18th July 1964. - Whereas under the Government of West Bengal, Labour Department, Order No. 4541-I.R./IR/11L-377/63, dated the 7th November 1963, the industrial dispute between Messrs. Chowringhee Bidi Factory, P.O. Contai, district Midnapore, and their workmen represented by Contai Bidi Workers' Union, P.O. Contai, district Midnapore, regarding the issue mentioned in the said order being a matter sepcified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Chowringhee Bidi Factory, P.O. Contai, district Midnapore and their workmen represented by Contai Bidi Workers' Union, P.O. Contai, district Midnapore. (Case No. VIII-266/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. Bhattacharya, Judge, Second Industrial Tribunal.

The Government of West Bengal by its Labour Department Order No. 4541-I.R./IR/11L-377/63, dated 7th November 1963, referred to this Tribunal an indsutrial dispute between Messrs. Chowringhee Bidi Factory, P.O. Contai, district Midnapore, and their workmen represented by Contai Bidi Workers' Union, P.O. Contai, district Midnapore, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:—

Whether the closure of the factory is real and bona fide, is beyond the control of the management and is, in the circumstances, justified?

To what rilef, if any, are the workmen entitled?

AWARD

After receipt of the reference, notices were served on the parties, but neither the Company nor the Union appeared or filed any written statement. Several adjournments were granted, but there was no response from either side. It is presumed that either the case has been compromised out of court, or the parties are not interested in the present case any more. Accordingly, I make a 'no dispute" award in this case.

Dictated and corrected by me.
A.P.B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
10-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3062-I.R./IR/11L-34/62.—18th July 1964. Whereas under the Government of West Bengal, Labour Department, order No. 4778-I.R./IR/11L-34/62, dated the 27th November 1963, the industrial dispute between Messrs. Mahendra Rice and Oil Mills, P.O. Suri, district Birbhum, and their workmen represented by the Birbhum Rice and Oil Mills Labour Union, P.O. Murari, district Birbhum, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Mahendra Rice and Oil Mills, P.O. Suri, Dist. Birbhum, and their workmen represented by Birbhum Rice and Oil Mills Labour Union, P.O. Murari, Dist. Birbhum. (Case No. VIII-289/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal

Appearances:

For the Company: Shri A. K. Sarkar, Advocate.
For the Union: Shri Shankar Roy Chowdhury, Advocate.

The Government of West Bengal by its Labour Department order No. 4778-I.R., dated 27th November 1963, referred to this Tribunal an industrial dispute between Messrs. Mahendra Rice and Oil Mills, P.O. Suri, Dist. Birbhum, and their workmen represented by the Birbhum Rice and Oil Mills Labour Union, P.O. Murari, Dist. Birbhum, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:—

Is the dismissal of Shri Satyanarain Singh justified? To what relief, if any, is he entitled?

AWARD

After the reference was received, notices were duly served upon the parties to appear and the their respective written statements, and the case was posted for hearing on 26th June 1964. The hearing commended on that date and evidence was recorded in part. The evidence was concluded on 7th July 1964, and argument was resumed on 8th July 1964. Before the conclusion of argument, there was a talk of compromise which materialised in the course of

the day, and a joint petition of compromise was filed duly signed by the representatives of the Company and the Union. The terms of compromise are fair and reasonable and are recorded. The workman Shri Satyanarain Singh is entitled to be reinstated with effect from 15th October 1964 and he is to report for work within 7 days of that date. He would not be entitled to any back wages. If he does not report for work within the aforesaid period, he would not be entitled to any relief whatsoever. The petition of compromise will form part of the award as Annexure A.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

The 10th July 1964.

Annexure A

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Mahendra Nath Rice and Oil Mills, P.O. Suri, Dist. Birbhum

And

Their workmen represented by Birbhum Rice and Oil Mills Labour Union, P.O. Murari, Dist. Birbhum

And

In the matter of Government of West Bengal, Labour Department, order No. 4778-I.R./IR/11L-34/62, dated 27th November 1963.

The humble petition on behalf of the aforesaid Company and the Union most respectfully sheweth:

1. That the aforesaid parties have amicably settled the dispute pending before your honour on the following terms and conditions:—

(i) that Shri Satyanarayan Singh shall be reinstated on 15th October 1964 and he would report for duty within a week from that date at the latest, failing which he shall have no claim over his employment.

(ii) that Shri Satyanarayan Singh shall not be paid any back wages. And this settles all disputes pending adjudication.

The settlement award to this effect may kindly be given.

And for this act of kindness, your petitoiners, as in duty bound, shall ever pray.

Shri Shankar Roy Chowdhury,
Advocate.
8-7-64.
For the Union.

Sushil Kumar Guin,
Partner.
8-7-64.
For the Company.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3131-I.R./IR/10L-224/62. 21st July 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 1525-I.R./IR/10L-224/62, dated the 11th April 1963, the industrial dispute between Messrs. Everest Tools Mfg. Co., 81-A Manicktalla Street, Calcutta-6, and their workmen represented by Everest Tool Mfg. Workers' Union, 24-A Nimtalla Ghat Street (Room No. 32, 2nd Floor), Calcutta-6, regarding the issues mentioned in the said order being matters specified in the third schedule to the Indusrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Everest Tools Manufacturing Co., 81/A Manicktalla Street, Calcutta-6 and their workmen represented by Everest Tool Manufacturing Workers' Union, 24A Nimtalla Ghat Street, Room No. 32, 2nd floor, Calcutta-6. (Case No. VIIII-84 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Amar Prasad Chakrabarty, Advocate.

For the Company: Shri C. L. Ganguli, Advocate.

AWARD

By order No. 1525-I.R./IR/10L-224/62, dated the 11th April 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Everest Tools Manufacturing Co., 81/A Manicktalla Street, Calcutta-6, and their workmen represented by Everest Tools Manufacturing Workers' Union, 24A Nimtalla Ghat Street, Room No. 32, 2nd floor, Calcutta-6, regarding the matters specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

1. Whether the closure of the factory is real and bona fide? Whether the closure is beyond the control of the management and in the circumstances it is justified?
2. To what relief, if any, are the workmen entitled?

This reference was received from the Government of West Bengal, in the Labour Department for adjudication of an industrial dispute existing between

Messrs. Everest Tools Manufacturing Co, (hereinafter be referred to as the Company) and their workmen represented by Everest Tools Manufacturing Workers' Union (hereinafter be referred to as the Union).

Immediately after receipt of the reference, processes were issued to the parties who entered appearances and filed their written statements. Parties having completed all procedural steps the case was taken up for hearing on 13th July 1964. The learned Advocates representing the two rival parties opened their cases at length. Some evidence was adduced on the side of Union. At this stage there was a talk of compromise. Both parties having expressed sincere desire to settle up the dispute amicably, every opportunity was given to them in the matter of peaceful settlement of the industrial dispute.

I am glad to record that the parties succeeded in settling the dispute under reference to this Tribunal amicably and peacefully. The terms of settlement have been incorporated in a joint petition of compromise filed before this Tribunal on this day (14th July 1964). I have gone through the terms of settlement and I am satisfied that they are fair and reasonable in the present circumstances of the parties. So, I accept the terms of settlement and make a "no dispute" award as prayed for by the parties, on compromise. The joint petition of compromise filed before this Tribunal on this day (14th July 1964) do form part of the compromise award as annexure.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
15-7-64.

Annexure

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute

Between

Messrs. Everest Tools Manufacturing Company (hereinafter referred to as the Firm)

And

Their workmen represented by Everest Tools Manufacturing Workers' Union (hereinafter referred to as the Union)

And

In the matter of Government of West Bengal Order of Reference No. 1525-I.R./IR/10L-224/62, dated the 11th April, 1963.

The humble joint petition of both the Firm and the Union referred to above.
Most Respectfully Sheweth:

1. That today is fixed for hearing.

2. That on 13th July 1964 your petitioners started a talk of compromise and the said compromise has been finalised and the terms of the said compromise are as follows: –

(1) That the Firm agrees to pay the earned wages to each of the workmen who had worked in the firm till the last day prior to the date of closure, i.e., on 7th July 1962 the said wages would be paid individually to the concerned workmen on the basis of the Books of Accounts.

(2) That the Firm further agrees to pay ex-gratia amounts of Rs. 20 to each of the said concerned workmen who had worked till the last day prior to the date of closure, i.e., on 7th July 1962.

(3) That the aforesaid payments would be made to the concerned workmen by the Firm within forty-five days from the date in the premises of the Tribunal. The exact date and time of the aforesaid payments would be intimated to the General Secretary of the Union by Registered Post before seven clear days prior to the date of payment, and the concerned workmen would give receipts in acknowledgment of the receipt of the respective payments as stated above.

(4) That any workman who cannot be present himself for receiving his payment on the date may on his or on the Union's request be paid by Money Order to the address supplied to the firm.

(5) That the Union have no other claim against the Firm and shall not interfere in future in any matter.

Under the circumstances both parties agree to pray for an order by Your Honour of 'No Dispute' Award in terms of the settlement as mentioned above.

And for this Your petitioners shall ever pray.

P. Roy, for
Everest Tools Mfg. Co.
14-7-64.
C. L. Ganguli, Advocate,
on behalf of the firm.
14-7-64.

Ajit Biswas, General Secretary
of the Union.
14-7-64.
Amar Prasad Chakrabarty,
Advocate for the Union.
14-7-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
15-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3188-I.R./IR/10L-69/62.—25th July 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 794-I.R., dated the 5th February 1964, the industrial dispute between Messrs. Power & Machinery Construction Co. (Private) Ltd., Mercantile Buildings, 10/1D Lalbazar Street, Calcutta-1, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtala Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Power & Machinery Construction Co. (Private) Ltd., Mercantile Buildings, 10/1D Lal Bazar Street, Calcutta-1, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtala Street, Calcutta-13 (G. O. No. 794-I.R., dated 25th February 1964.) (VIII—54/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA.

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Company: Shri J. Gupta, Labour Advisor.

For the Union: Shri S. Roy Chowdhury, Vice-President of the Union.

This is a reference under section 10 of the Industrial Disputes Act over a dispute between Messrs. Power & Machinery Construction Co. (P.) Ltd. and their workmen represented by the West Bengal Engineering Workers' Union, over the following issue for adjudication:—

Issue

Whether the refusal of employment to Shri Satya Ranjan Chakraborty is justified? To what relief, if any, is he entitled?

After receipt of due notices, both the parties submitted their written statements in this case. In short the case of the West Bengal Engineering Workers' Union (hereinafter described as the Union), is that Shri Satya Ranjan Chakraborty was a Turner in the Lathe Machine Department. For a period he was promoted to the rank of a grinder. He was, however, placed in his former position. He fell ill and was treated by an E.S.I. panel doctor from 6th February 1963 to 19th March 1963. On account of illness he could not join the factory. On 20th March 1963 he obtained a fit certificate from the said doctor and went to resume his duties in the factory. The company, however, refused to allow him to work. On the following day he sent a registered letter to the company stating his grievances but the company made no reply to that letter. This refusal of work to Shri Chakraborty was illegal and unjustified. No charge sheet or notice was issued to him. The action of the Power & Machinery Construction Co. (P.) Ltd. (hereinafter described as the company), has been characterised as illegal, mala fide and unjustified.

The company, in its written statement, denied the allegations made by the Union. Its case is that the order of reference is illegal, that the dispute is not an industrial dispute, that the union has no locus standi to represent the workmen concerned, that on 20th March 1963 the workman presented himself at the factory after long absence declined to do any work, collected his dues and left the factory, and that the company never refused to give any work to Shri Chakraborty. In short, the company wants to say that it was the workman concerned who left the service and that even subsequently when the company asked Shri Chakraborty to join the service by a letter, dated 10th July 1963, the offer was refused. The story of illegal, unjustified and mala fide action on the part of the company has been denied.

Several documents have been admitted in evidence on both the sides. On the side of the union the workman in question Shri Chakraborty has been examined as P.W.1, and Shri Sripati Kumar Bhattacharya, the Superintendent of the company, has been examined as O.P.W.1. on the side of the employer.

The first contention raised from the side of the company is that at the time when the reference was made to this Tribunal, there was no dispute between the parties. In order to support this contention Shri Gupta on behalf of the company has referred me to the copy of the letter sent by the company to the workman on 10th July 1963. This is Ext. C. Admittedly, previous to this letter the company's case was that it did not refuse any work to Shri Chakraborty and that story is still continuing even in the present case. The case of the other side is that Shri Chakraborty was refused employment on 20th March 1963 when he went to the factory to join his duties. In Ext. C there is no mention about the wages or compensation from 20th March 1963. Even at present the story of refusal of work to the workman is not admitted. In these circumstances, I must say that there has been always a dispute as to whether or not any work was refused to Shri Chakraborty on and from 20th March 1963. I hold, therefore, that the present dispute has always been there and naturally there was reason for this reference.

The next point canvassed from the side of the company is that the union has no authority to appear on behalf of the workman, and that this is an individual dispute. In this connection the evidence of P.W.1 is to be noted. He has stated that he is a member of the union and other workmen of this company are also members of the same union. Admittedly, this union espoused the cause of the workman of this company. When it has been proved that the workmen of this company are members of this union and

that this union has taken up the cause of the workmen, I must hold that the present dispute is an industrial dispute and not an individual dispute. I further find that the union has locus standi and authority to represent the workmen of the company in the present reference.

The third and the last point, I should say the most important point, is whether the company refused employment to Shri Chakraborty or whether Shri Chakraborty of his own accord ceased coming to the factory and gave up the service. Shri Chakraborty has stated on oath that he fell ill and was treated by an E.S.I. panel doctor. He has further stated that he obtained a fit certificate from the said doctor and attended the factory on 20th March 1963 to resume his duty under the company. His evidence further shows that he handed over the fit certificate to the company but Goswami Babu of the company, before whom papers were to be submitted, refused to accept the fit certificate. That certificate has been exhibited in this case. It is marked Ext. 4. It is dated 19th March 1963 and it was issued in the form prescribed by the Employees State Insurance Corporation. There is no evidence adduced on the side of the company to challenge its genuineness. There is no reliable evidence on the side of the company that Shri Chakraborty was not ill from 6th March 1963 to 19th March 1963. P.W.1 has definitely stated that he was not allowed to work in the factory. It appears that he had a talk with some members of the management who also refused to allow him to work in the factory. He has stated that on 20th March 1963 he was offered wages for the month of February. He accepted them and he gave his signature on the record of the company for the month of February 1963. As against the evidence of P.W.1, O.P.W.1 has been examined. He is the Superintendent of the company. He has clearly stated that he has no personal knowledge about Shri Chakraborty's presence in the factory on 20th March 1963. In this case Goswami Babu has not been examined. Nobody has been examined on the side of the company to show that Shri Chakraborty refused to work on 20th March 1963 or on subsequent days or that he was unwilling to work under the company. No reason has been assigned by the company for non-examination of a competent witness to prove that, in fact, Shri Chakraborty was not willing to work under the company. O.P.W.1 has stated in reply to my question that there is no note in any office record to show that Shri Chakraborty refused to work under the company. This statement is significant. Had there been any refusal from Shri Chakraborty to work under the company on 20th March 1963, there would have been some note in the records of the company to that effect. It is also strange that after 20th March 1963 the company did not ask for any explanation from Shri Chakraborty either regarding his absence or his alleged refusal to work under the company. Moreover, P.W.1 sent a registered letter on 21st March 1963, immediately after refusal of work to him. The letter is Ext. 6. The letter was sent under registered post. The acknowledgment receipt is Ext. 5. It was received by the company on 23rd March 1963. It is to be noted again that the company did not care to reply to this letter. The company did not challenge the story immediately after receipt of Ext. 6. In Ext. 6 Shri Chakraborty made a serious complaint to the Director of the Co pany. This letter was left uncared for. In this c nection the provision of the Standing Orders of company should be noted. Section J, at page 14 the Standing Orders, marked Ext. 10, says that investigation is to be made regarding complai arising out of employment including those relating unfair treatment. When Shri Chakraborty made complaint about refusal of work to him, the co pany should have taken steps to enquire into matter. O.P.W.1 has stated that he did not hold a enquiry over the letter. However, there is no evide that any step was taken on Ext. 6. The conduct the company and the circumstances clearly show t the actions of the company were mala fide. T evidence shows that P.W.1 was an organiser of t union. He was also demoted for a period. S Chakraborty protested against such demotion. It very reasonable to hold in the present case that t company and its management were not only unsy pathetic towards Shri Chakraborty, but, in fact, th had antipathy and bore grudge against Shri Chak borty. It is clear from the facts of the case that t company wanted to avoid Shri Chakraborty and g rid of him from the service. I have no manner doubt in my mind to accept the evidence of S Chakraborty and to hold that on 20th March 19 Shri Chakraborty after illness presented the fit cer ficate to resume his duty in the factory but he w not allowed to join his duty. Subsequently howeve the company sent a letter, dated 10th July 1963, copy of which is Ext. C, asking Shri Chakraborty be present at the factory on 15th July 1963 so th suitable work might be allotted to him. It is curio to note that in this letter there is no mention abo the wages from 20th March 1963. There is no mentio in this letter as to whether he would be reinstated his former place or whether he would be employe afresh. This Ext. C is not a straight-forward lett The aggrieved workman on receipt of this lett wanted to know the actual position and sent a lett on 14th July 1963. The company has denied t have received such letter. I cannot accept the versio of the company. Ext. 8 is the copy of the lett Ext. 8(a) is the certificate of posting in respect of th letter. There is no evidence that the address give on the certificate of posting is wrong. In Ext Shri Chakraborty wanted to ascertain as to wheth he would get any remuneration for the period of no employment and whether he would get his form service. The company, I must hold, must hav received this letter but it did not care to reply to th same. This conduct of the company is most un reasonable. This shows the want of bona fides o the part of the company. It is no wonder to hol that the company has been all along harassing Sh Chakraborty. However, on consideration of the ev dence on record and the circumstances of this cas I hold that the company did refuse employment t Shri Chakraborty on and from 20th March 196 The letter, Ext. C, is a camouflage and a mala fid play on the part of the company. The suggestio that Shri Chakraborty did not voluntarily join hi duty ono and from 20th March 1963 is unacceptable This is certainly a case of victimisation and unfai labour practice. The refusal of employment to Shri Chakraborty by the company was illegal, mala fide and unjustified. The next question that arises for consideration relates to the relief to be given to the

aggrieved workman. The evidence shows that after being unemployed from 20th March 1963 Shri Chakraborty managed to secure a service elsewhere on and from 1st July 1963, and he was getting better remuneration there. In this company he was getting Rs. 4.50 nP. per day whereas in the new employment he was getting Rs. 5 per day. Shri Chakraborty during the evidence has claimed compensation for the period of non-employment. He does not want reinstatement. This is very natural for Shri Chakraborty. The evidence shows that the company used to pay remuneration to Shri Chakraborty, a permanent workman, on the principles of "no work no pay". In these circumstances, therefore, I allow compensation to Shri Chakraborty payable by the company for the period of non-employment from 20th March 1963 to 31st May 1963 at the rate of Rs. 4.50 nP. for all the working days of the factory during the period. I further allow cost of this proceeding to the union payable by the company. The cost is assessed Rs. 50 in lump. The award must be implemented within a month from the date of publication of this award in the "Calcutta Gazette".

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
10-7-64.

By order of the Governor,
S. C. MUKHERJEE,
Asstt. Secy.

No. 3196-I.R./IR/10L-84(C)/63.—25th July 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P. O. Jaykaynagar, District Burdwan, and their workmen represented by Aluminium Mazdoor Union, P. O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the Pendency of proceedings before the said Industrial Tribunal, Shri Kanai Chandra Ash, Shri Ram Narayan Mondal and Md. Khalil, workmen of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Kanai Chandra Ash and two others, Police-station Raniganj, Vill. Jaykaynagar, Dist. Burdwan, employees of Messrs. Aluminium Corporation of India Ltd., Jaykaynagar, district Burdwan, against the said Company in connection with G. O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 25 of 1964 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge.

Appearances:

For the Opposition Party Company: Shri K. K. Mantra, Vice-President of the Assam, West Bengal, Orissa and Bihar Employers' Association.

For the Applicants workmen: Shri Patit Paban Pathak.

AWARD

This proceeding arises out of an application under section 33A of the Industrial Disputes Act, 1947, made by Shri Kanai Chandra Ash, Shri Ram Narayan Mondal and Md. Khalil, workmen under the Opposite Party—Messrs. Aluminium Corporation of India Ltd. at its factory at Jaykaynagar, complaining that they were illegally and unjustifiably suspended from service on false and frivolous ground during the pendency of a dispute and the employer has thereby contravened the provisions of section 33 of the Industrial Disputes Act, 1947. The allegation made in the petition is that the petitioners were charge-sheeted and were kept under suspension for an indefinite period in violation of established principles of natural justice and this amounted to a change of conditions of service. It is alleged that the suspension was nothing but a mala fide and vindictive punishment inflicted upon them without there being any approved rules or standing orders of the company providing for such punishment. The petitioners have prayed for their reinstatement on the ground that there has been violation of the provision of section 33 of the Industrial Disputes Act, 1947 by their employers during the pendency of an industrial dispute before this Tribunal. The application has been opposed by the employers of the petitioners—Messrs. Aluminium Corporation of India Ltd. on several grounds. It is pleaded that there has been no violation of the provisions of section 33 of the Industrial Disputes Act, 1947 on the part of the company, and as such, the application under section 33A of the Act is bad in law and not maintainable. It is also pleaded that the suspension of the petitioners pending enquiry into the charge-sheets which were issued against them, does not amount to punishment as contemplated under section 33(2)(b) of the Act

and that being so, the application under section 33A is misconceived and not maintainable. It is pleaded that the petitioners are not entitled to any relief under section 33A of the Industrial Disputes Act and the application is liable to be dismissed.

Decision

The undisputed facts which gave rise to this application, shortly stated, are this. The 3 petitioners were employed as Aluminium Charter Drivers in the factory of the Opposite Party Messrs. Aluminium Corporation of India Limited at Jaykaynagar. During the pendency of an industrial dispute between the company and its workmen before this Tribunal, charge-sheet was issued to Md. Khalil on 9th November 1963 and to Kanai Chandra Ash and Ram Narayan Mondal on 12th November 1963. Following the issue of the charge-sheets Md. Khalil and Kanai Chandra Ash were suspended with effect from 13th November 1963 and Ram Narayan Mondal was suspended from 14th November 1963. The workmen concerned submitted replies to the charge-sheets issued to them and an enquiry was held into the charge-sheets and the enquiry officer submitted his report on 12th December 1963. After the enquiry officer submitted his report and before the management considered and took a decision on the report of the enquiry officer, the workmen concerned filed the present application alleging contravention of section 33 of the Industrial Disputes Act by their employers. It is now well settled that a dismissed employee would not succeed in obtaining an order of reinstatement under section 33A of the Industrial Disputes Act merely by proving contravention of section 33 by the employer. It would be still open to employer to justify the impugned order of dismissal on merits because the complaint made by the employee is treated as an industrial dispute. An enquiry under section 33A of the Industrial Disputes Act is thus not confined only to the determination of the question as to whether the alleged contravention by the employer of the provisions of section 33 has been proved or not. The tribunal would have also to consider whether the impugned orders of dismissal are otherwise justified and whether in the light of the relevant facts and circumstances of each particular case an order of reinstatement should or should not be passed. In order to succeed the petitioners in this case will have in the first place to prove that there has been a contravention by the employer of the provisions of section 33 of the Industrial Disputes Act. The statement made in paragraph 3 of the petition is somewhat vague as it does not specifically state which particular provision of section 33 which has been contravened. The allegation made in paragraph 3 is that suspension for an indefinite period of the petitioners is not only illegal but in violation of established principles of natural justice and amounts to a change of condition of service. It is not understood how suspension on the ground of an alleged misconduct amounts to a change of condition of service. It has been submitted by Shri Pathak appearing for the workmen that suspension of the petitioners amounts to punishment which is not provided for in the standing orders of the company and this suspension for an indefinite period amounts to punishments as contemplated in section 33(2)(b) of the Act and there has been violation of section 33 inasmuch as such punishment by way of suspension is not provided in the standing orders of the Company. The contention raised by Shri Pathak does not appear to have much force in it and cannot be accepted. According to him, the Opposite Party has contravened the provisions of section 33(2)(b) of the Act inasmuch as the order of suspension is mala fide and amounts to punishment as contemplated in section 33(2)(b) of the Act. It appears from the order of suspension (Ext. C series) that the petitioners were suspended pending enquiry and final disposal of the cases against them. It has been held in the case of Sasamusa Sugar Works (P.) Ltd., v. Shobrati Khan and others reported in 1959 (II) L.L.J., 388 and in Lakshmi Debi Sugar Mills Ltd. v. Ram Swaroop & ors., reported in 1957 (I) L.L.J., 17, that suspension pending enquiry would not be considered as punishment. In the latter case, it has been held that suspension without pay even for an indefinite period pending enquiry or pending permission of the appropriate Tribunal to dismiss the workmen would not be held to be punishment which would require permission of the Tribunal before the same could be meted out to the workmen. This view is also supported in the case of Jaipur Spinning and Weaving Mills Ltd., and Government of Rajasthan & ors., reported in 1959 (II) L.L.J., 649 wherein it has been held that suspension pending departmental enquiry and pending the necessary permission of the Industrial Tribunal under section 33 of the Industrial Disputes Act even though for an indefinite duration cannot be characterised as punishment within the meaning of section 33 of the Industrial Disputes Act. It is thus clear from the above mentioned decisions that mere suspension pending enquiry does not amount to punishment so as to attract the provision of section 33A of the Industrial Disputes Act. If the petitioners are aggrieved by the order of suspension and consider it to be illegal, they are at liberty to raise a dispute over that issue, but so long as they are not punished by way of discharge or dismissal for any misconduct unconnected with the dispute pending before this Tribunal, it cannot be said that there has been violation of the provisions of section 33 of the Industrial Disputes Act. In this view of the matter, I hold that the application is not maintainable in law as the petitioners have failed to prove that there has been contravention of section 33 of the Industrial Disputes Act by their employers.

In view of my finding that there has been no contravention of the provisions of section 33 of the Act, it is not necessary for me to consider the merits of the case. The petition is accordingly rejected. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

Fifth Industrial Tribunal,
K. P. MUKHERJEE,
Judge,
15-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3222-I.R./IR/11L-217/63. —27th July 1964.— Whereas under the Government of West Bengal, Labour Department, order No. 3094-I.R./IR/11L-217/63, dated the 2nd August 1963, the industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by the Calcutta Gold Smithy & Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by the Calcutta Gold Smithy & Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12. (Case No. VIII-151 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: None.

For the Company: Shri N. M. Das Gupta, Advocate.

AWARD

By order No. 3094-I.R./IR/11L-217/63, dated the 2nd August 1963, the Government of West Bengal, in Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A Bipin Behari Ganguly Street, Calcutta-12, and their workmen represented by the Calcutta Gold Smithy & Jewellery Workers Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-3. IR 3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Puja bonus payable in 1962.

This reference was received from the Government of West Bengal for adjudication of an industrial dispute said to be existing between Messrs. P. C. Chandra & Sons, 127/1A Bipin Behari Ganguly Street, Calcutta-12 (hereinafter be referred to as the Company), and their workmen represented by the Calcutta Gold Smithy & Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference notices were issued to both parties for service. They were served and both parties entered their appearances and filed written statements. The case was on the hearing list on 24th March 1964 when the Union asked for an adjournment on the ground that Union's President Shri Anandi Das was not available on that date as he is reported to have resorted to hunger strike and he will break the hunger strike in the evening on that very day. There was an adjournment granted on that ground. The next date was 20th May 1964. On that date the Union did not take any step for hearing of the case. So, the case was adjourned to this day (16th July 1964) for hearing. The Company has come ready for hearing of the case but the Union, as before, does not appear or has not taken any step whatsoever. Therefore, in the circumstances, I am to conclude that the dispute under reference is no longer in existence and accordingly I make a "no dispute" award.

I may, however, observe that the present reference relates to claim of puja bonus payable in 1962 and that claim according to the Union's written statement is only in respect of 11 workmen mentioned in the annexure A to Union's written statement who were employed in the Company's workshop at C.I.T. Road. Company's main business is located in premises No. 127/1A, Bipin Behari Ganguly Street. According to the Company no bonus was paid to the workmen employed in the workshop at C.I.T. Road, and that workshop, according to the written statement of the Company, remains completely paralysed for long because of illegal strike and other subversive activities of the said workmen.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
16-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3142-I.R./IR/10L-33(A)/63.—21st July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 4277-I.R./IR/10L-33(A)/63, dated the 10th October 1963, the industrial dispute between Messrs. Indian Standard Wagon Company Ltd., P.O. Burnpur, district Burdwan and their workmen represented by the United Iron and Steel Workers' Union, Bari Smriti Bhaban, Subhas Pally, P.O. Burnpur, district Burdwan, regarding the issue mentioned in the said

order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Indian Standard Wagon Company Ltd., P.O. Burnpur, district Burdwan and their workmen represented by United Iron and Steel Workers' Union, Bari Smriti Bhaban, Subhas Pally, P.O. Burnpur, district Burdwan. (Case No. VIII-243/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. Bhattacharya, Judge, Second Industrial Tribunal

Appearances:

For the Company—Shri B. B. Ghosh, Advocate of Messrs. Fowler & Co.

For the Union Shri Dwijen Sen Gupta, Advocate.

The Government of West Bengal by its Labour Department Order No. 4277-I.R./IR/10L-33(A)/63, dated 10th October 1963, referred to this Tribunal an industrial dispute between Messrs. Indian Standard Wagon Company Ltd., P.O. Burnpur, district Burdwan (hereinafter referred to as the Company), and their workmen represented by United Iron and Steel Workers' Union, Bari Smriti Bhaban, Subhas Pally, P.O. Burnpur, district Burdwan (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The only issue framed in this case for adjudication runs as follows: -

Is the superannuation of Shri Abdul Sovan justified? What relief, if any, is he entitled to?

AWARD

Both the parties filed their respective written statements after receipt of notice of this reference, and the matter was fixed for hearing at Asansole Camp. The parties entered appearance through their lawyers and representatives at the hearing. The Union's written statement shows that Abdul Sovan was employed in the Company at Burnpur. He entered the service of the Company in 1945. Subsequently in 1948 his Service Card was prepared showing that he was aged 46 on 27th July 1498. The Company had no age of superannuation when Sovan was appointed. The age of superannuation was introduced subsequently at 60. According to the Company, Sovan attained the age of superannuation on 30th September 1962, and as such a notice was issued to him to retire on that date, and Sovan was given no work thereafter. Sovan complains that he has not attained the age of superannuation. It is not in dispute that the age of superannuation is 60. Sovan's case is that he was born in 1916, and before he entered the service under the Indian Standard Wagon Company, he used to serve in Cossipore Gun and Shell Factory, where his service record was prepared for the first time. Sovan relies upon that service record in support of his age and challenges the superannuation imposed upon him by the Company.

The Company in their written statement submitted that though there was no age of superannuation in 1945 when Sovan entered the service of the Company, there was a census of age and other particulars in respect of all employees of the Company in 1948. On the basis of the aforesaid census, service records of workers were prepared and Sovan's record shows that he was 46 years old on 27th July 1948, and calculating the age of superannuation at 60 Sovan was asked to retire on 30th September 1962. According to the Company, the records were prepared on datas furnished by the workman himself.

Decision

There are certain uncontroversial facts. Sovan was appointed in 1945 at a time when the Company had no age of superannuation. Subsequently, the age of superannuation was fixed at 60. The Union accepts the position that the age of superannuation in the Company is 60. That age of superannuation applies to Sovan and there is no controversy on this point. Sovan alleges that he did not attain the age of superannuation on 30th September 1962 when he was asked to retire. The onus is on the Company to prove that Sovan attained the age of superannuation on the aforesaid date. Let us analyse the evidence on which the Company relies. In 1948, a circular was issued directing a census of workers of the Company. In that circular it was directed that information should be collected in form "A" attached to that circular. The relevant circular is Ext. B and a specimen form is filed. It shows a column as to the age of the workman. There is however no evidence that in fact form "A" was filled by the workmen themselves. O.P.W. 2 Shri Sita Prosad Ghosh, who is an employee of the Company gave evidence on behalf of the Company, but he could not say whether he himself filled up this form "A". In form "A" had been filled up, it is expected that would be on the Company's record. But the form "A" has not been filed in this particular case. There is also no evidence on the side of the Company as to how form "A" was dealt with. It is not in evidence that the filled up "A" forms were destroyed or were lost. I would therefore presume that form "A" had never been filled up by the workmen or at least by Sovan in this particular case. It is the evidence of O.P.W. 1 S. A. Ahmed that the service record of each workman was prepared on the basis of form "A" as filled up by him. The service record of Sovan is Ext. E

It shows Sovan's age as 46 years on 27th July 1947. Shri Ahmed is not competent to say why this record was prepared, because he entered the service of the Company long after its preparation. No. competent officer of the Company was examined to prove that in fact census was taken as directed in Ext. B, and that form "A" was filled up by the workmen or that service records were prepared on the basis statements as furnished by the workers in form "A". Sovan denies that any statement was taken from him at the time of preparation of his service record (Ext. E) in 1948. In Ext. C there was direction of the Company to obtain the signature or thumb-impression of the workmen in the service card of the respective workmen, but peculiarly enough the relevant column of Sovan's service card is blank. There is no reason given as to why Sovans' signature or thumb-impression was not taken on his service card (Ext. E). Had there been any signature of Sovan on his service card, the Company might have contended that the age as recorded by the Company in his service card, was accepted by Soavn. In this particular case, there is no such acceptance of the age as recorded in the service card by Sovan. Moreover, this carelessness on the part of the Company will go to show that the service records were not prepared with any scrupulous care. If the signature can be missing in the appropriate column in violation of the specific directive of the Company, I cannot accept that the age was recorded in the service card emanated from the workman, and it was just an age which was put in the service card irrespective of the actual age and unconnected with any statement made by the workman. The Company has accordingly failed to produce any record to show that Sovan attained the age of superannuation on 30th September 1962 and it thus failed to discharge the onus cast on it. Now I will turn to the evidence adduced by Sovan. He has stated on oath that he gave a correct statement of his age to his previous employer, i.e., Cossipore Gun & Shell Factory, and that age was recorded in the Indian Standard Wagon Company while joining this Company in 1945. There is no competent denial to this evidence of Sovan. Sovan has shown the original certificate granted by the Cossipore Gun & Shell Factory, and it shows that he was 26 years old when he was recruited in that factory in 1942 and his year of birth as recorded in that certificate was 1916. He subsequently joined this Company. The certificate granted by the Cossipore Gun & Shell Factory can be accepted in corroboration of his evidence that he was born in 1916. If Sovan gave a particular age and date of birth in the Cossipore Gun & Shell Factory, there is no reason why he should give a different date of birth, while entering the service of the Indian Standard Wagon Company.

There is some evidence to show that the Company is not favourably disposed towards Sovan. In 1953 his services were terminated along with others, and subsequently all the workers were reinstated after fighting up to the Supreme Court. Those workers were members of the Action Committee, which is the predecessor of the present Union—United Iron & Steel Workers' Union. Shri Ahmed admits that this Union is not recognised by the Company. Sovan is a member of the Executive Committee of that Union, and it is only likely that he incurred the displeasure of the Company because of the active association with this union. The Company's action in superannuating Sovan was prompted for his association with the Union. Considering all the aspects of the case, I come to the conclusion that Sovan did not attain the age of superannuation on 30th September 1962, and as such he should be deemed to have continued in service. The result is that he shall be given emloyment and is entitled to wages for the period from the date of his superannuation (30th September 1962) till the date of his reinstatement.

This is my award, and it will come into operation within one month of its publication in the "Calcutta Gazette".

Dictated and corrected by me.

A.P.B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
15-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3167-I.R./IR/13L-5/64. — 23rd July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 256-I.R./IR/13L-5/64, dated the 29th January 1964, the industrial dispute between Messrs. Lakshmi Printing Works Ltd., 370 Upper Chitpur Road, Calcutta-6, and their workmen represented by Press Employees' Association, 249B Bowbazar Street, 1st floor, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Trbiunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Lakshmi Printing Works Ltd., 370 Upper Chitpur Road, Calcutta-6, and their

workmen represented by Press Employees' Association, 249B Bowbazar Street, 1st floor, Calcutta-12. (Case No. VIII-25/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Apperances:

For the Company: None.

For the Union: Shri Anil Das Chowdhury, Advocate.

The Government of West Bengal by its Labour Department Order No. 256-I.R./IR/13L-5/64, dated 29th January 1964, referred to this Tribunal an industrial dispute between Messrs. Lakshmi Printing Works Ltd., 370 Upper Chitpur Road, Calcutta-6, and their workmen represented by Press Employees' Association, 249B Bowbazar Street, 1st floor, Calcutta-12, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:-

Whether the termination of service of the following workmen is justified? To what relief, if any, they are entitled?

(1) Apurba Kumar Guin.

(2) Paban Kumar Mandal.

(3) Sk. Imambox.

(4) Ashim Kumar Dey.

AWARD

After receipt of the reference, notices were duly served on the parties calling upon them to appear and file their respective written statements. The Union appeared and filed its written statement, but the Company did not. The matter was posted to 7th July 1964 for ex parte hearing. The Union's case is that the four workmen concerned in this dispute were associated with the Union and submitted a charter of demands in July 1963 (Ext. 1). This caused the annoyance of the Company towards these four workmen who took active part in the affairs of the Union. This is the evidence of P.W. 1 Shri Paban Kumar Mandal. His further evidence is that he worked in the Company up to 4th October 1963, and on that very date they were told that their service stood terminated with effect from the next day, i.e., from 5th October 1963, and this was in respect of Apurba, Paban and Imambox. P.W. 1 Shri Paban Kumar Mandal further states that they were victimised because of their association with the Union. No charge sheet was issued against these three workmen, nor was any enquiry held against them. This will appear from the evidence of Paban. That being the evidence on the side of the Union and in the absence of any evidence to the contrary on the side of the Company, the only inevitable conclusion is that Apurba, Paban and Imambox were victimised by the Management and their services were terminated on 5th October 1963 without any justification. They are, therefore, entitled to reinstatement with back wages with effect from 5th October 1963 till the date of their reinstatement, and their service should be deemed to be a continuous one without any break. Paban, Apurba and Imambox would get back wages at the rate of Rs. 70, Rs. 85 and Rs. 75, respectively, and this was their pay at the time of termination of service as stated by P.W. 1 Paban.

With regard to the other workman Shri Ashim Kumar Dey, the Union's written statement is silent as to how his service stood terminated. In paragraph 14 of the Union's written statement, the only allegation is that on a subsequent date his service was terminated. Ashim does not come up before this Tribunal nor does he adduce any evidence in support of his claim. The written statement of the Union as well as the evidence of P.W. 1 Shri Paban Kumar Mandal are silent as to the date of termination of service of Ashim. That being the case, Ashim is not entitled to any relief in this case. This is my award and it will come into operation wthin one month of its publication in the "Calcutta Gazette".

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.
The 13th July 1964.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE, WEST BENGAL

CORRIGENDUM

Dated 6th July 1964

Centre Jalpaiguri

Please read in sub-group condiments and spices under column February 1964, 108 in place of 103, published in the "Calcutta Gazette", Part IC, page 390, dated 11th June 1964.

D. CHATTERJEE,
Labour Commissioner and Competent Authority undre Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

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SRAVANA 22] THURSDAY, AUGUST 13, 1964 [SAKA 1886

PART IC– Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3224I.R./IR/10L-149(A)/64.—27th July 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial disputes between the employers of the Engineering Establishments mentioned in the List I of the said Order and represented either by themselves or by the organisations mentioned in the List II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the List III of the said Order, on the other, regarding the issues mentioned in the said Order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rabindra Nath Das, a workman of Messrs. Industry Side (P) Ltd. 6/B Dihi Serampore Road, P.O. Park Street, Calcutta, one of the companies involved in the said disputes, the said Company made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the services of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Rabindra Nath Das, a workman of Messrs. Industry Side (P.) Ltd. of 6/B Dihi Serampore Road, P.O. Park Street, Calcutta. (Address: 40 Babu Bagan, P.O. Dhakuria, Calcutta) (Case No. 53 of 1964 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

For the Workman: None.

For the Company: Shri J. R. Jain, Labour Adviser.

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Rabindra Nath Das, a workman of Messrs. Industry Side (P) Ltd., complaining that his services were all on a sudden wrongfully terminated by the Company by its letter, dated 30th January 1964, on a vague charge of misconduct during the pendency of the adjudication proceedings of another dispute between

the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R./IR/10L-97/62, dated 6th August 1962.

The Company appeared and took some adjournments for filing its written statement. The last adjourned date for filing written satement by the Company was 24th June 1964. On that date, the Company applied for another adjournment for filing its written statement, but the workman filed a verified petition stating that he did not like to pursue his complaint any further, as the case had been amicably settled out of court and praying that his application under section 33A might be treated as withdrawn. This petition was filed after the Company had already filed its petition for adjournment and the case had been adjourned to 9th July 1962 for filing written statement by the Company. So, the workman's petition was also ordered to be put up on the next adjourned date (9th July 1964). On 9th July 1964 the Company's representative was present, but none appeared for the workman. The workman's petition filed on 24th June 1964 was considered and award was reserved.

When the applicant workman has stated by a verified petition that he does not want to pursue this complaint and the case may be disposed of as withdrawn and when no other step was taken on 9th July 1964, the date fixed for consideration of this petition on behalf of the workman, it is to be considered that the applicant workman sticks to his petition, dated 24th June 1964, and does not want to pursue his complaint and wants it to be disposed of as withdrawn. The case is accordingly to be disposed of on the basis of that petition.

In the result, I dispose of this case as withdrawn by the applicant in terms of his petition, dated 24th June 1964, and award accordingly. A copy of the applicant's petition, dated 6th July 1964 is made a part of the award as an Annexure.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
13-7-64.

Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government Order No. 3537-I.R., dated 6th August 1962

And

In the matter of an industrial dispute

Between

Employers of 1,208 Engineering Establishments in the State of West Bengal as mentioned in List I attached thereto

And

In the matter of reply to an application under section 33A of the Industrial Dispute Act, 1947.

Mr. Rabindranath Das, a workman of the Company and of 40 Babu Bagan, P.O. Dhakuria, Calcutta. —Applicant

Versus

Messrs. Industry Side (P) Ltd., 6/B Dihi Serampore Road, P.O. Park Street, Calcutta- Opposite Party.

The humble petition of the applicant abovenamed

Most respectfully sheweth:

1. That I have filed on 13th April 1964 before the Hon'ble Tribunal a complaint under section 33A of the Industrial Disputes Act, 1947.

2. That I hereby declare that I do not like to pursue the said complaint under section 33A of the said Act, as I have settled my case amicably and out of Court.

I therefore pray this Tribunal that the said application under section 33A of the Industrial Dispute Act, 1947, so filed by me may please be treated to be withdrawn.

And for this act of kindness, your petitioner, as in duty bound, shall ever pray.

Rabindra Nath Das
6-7-64.

Verification

I, Shri Rabindranath Das, hereby do solemnly declare that what I have stated above is true to my knowledge and I sign this verification this day of July 1964.

Rabindra Nath Das.
6-7-64.

S. K. RAY,
Judge, Seventh Industrial Tribunal
13-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3271-I.R./IR/14L-6/63. — 28th July 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 2187-I.R./IR/14L-6/63, dated the 31st May 1963, the industrial dispute between Shri Dhirendra Nath Sen, Shri Jitendra Nath Sen and Shri Bishnu Charan Sen, Lessees, Dhapa Square Miles, 44 Ramkanta Bose Street, Calcutta-3, on one hand and their workmen represented by Dhapa Mazdoor Sabha, 44/20 Debendra Chandra De Road, Calcutta-15, on the other, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Shri Dhirendra Nath Sen, Shri Jitendra Nath Sen and Shri Bishnu Charan Sen, Lessees, Dhapa Square

Miles, 44 Ramkanto Bose Street, Calcutta-3, on the one hand and their workmen represented by Dhapa Mazdoor Sabha, 44/20 Debendra Chandra De Road, Calcutta-15, on the other. (Case No. VIII-116/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Employers: Shri A. K. Sarkar, Officer of the Association of Manufacturers and Traders.

For the Union: Shri Sunil Das.

The Government of West Bengal by its Labour Department Order No. 2187-I.R./IR/14L-6/63, dated 31st May 1963, referred to this Tribunal an industrial dispute between Shri Dhirendra Nath Sen, Shri Jitendra Nath Sen and Shri Bishnu Charan Sen, Lessees, Dhapa Square Miles, 44 Ramkanto Bose Street, Calcutta-3, on the one hand (hereinafter referred to as the Employers) and their workmen represented by Dhapa Mazdoor Sabha, 44/20 Debendra Chandra De Road, Calcutta-15, on the other (hereinafter referred to as the Union) for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the Lessees are justified in refusing employment to the workmen mentioned in the enclosed list? To what relief, if any, are they entitled?

The list of workers mentioned in the order of reference runs thus—

List of Workmen

1. Madhab Das.
2. Mathur Das.
3. Manick Das.
4. Judhistir Das.
5. Rani Dasi.
6. Santa Das.
7. Subhadra Dasi.
8. Basudeb Das.
9. Bhabi Das (2).
10. Akla Das.
11. Uttara Dasi.
12. Karpura Dasi.
13. Kamala Dasi.
14. Kumari Dasi.
15. Koila Das.
16. Kuran Das.
17. Khadi Dasi.
18. Khagen Munda.
19. Gota Das.
20. Ghatru Munda.
21. Chapala Dasi.
22. Narayan Das (2).
23. Pada Das.
24. Paswan Das.
25. Prohallad Das.
26. Fakir Das.
27. Barania Das.
28. Bandhan Das.
29. Ram Prosad Das.
30. Lalu Das.
31. Sadi Dasi.
32. Sumi Dasi.
33. Sugni Dasi.
34. Sugidasi
35. Hari Dasi (4).
36. Hari Das (5).
37. Nepal Das (2).
38. Manki Dasi.
39. Kalipada Das.
40. Niroda Dasi.
41. Poko Dasi (5).
42. Uttara Dasi.
43. Ujjala Dasi.
44. Anila Dasi.
45. Dulali Dasi.
46. Charki Dasi.
47. Ghamandi.
48. Khandi Dasi.
49. Lebu Das.
50. Sankari Dasi.
51. Balika Dasi.
52. Ranga Das.
53. Bibi Dasi.
54. Basu Das.
55. Ratan Das.
56. Gandhara Munda.
57. Ghantu Das (2).
58. Balika Dasi (1).
59. Sathi Dasi.
60. Bujuna Dasi.
61. Bandhu Das.
62. Babulal Das.
63. Pelu Das.
64. Rasi Dasi.
65. Thakur Das.

AWARD

After service of usual notices on the parties, both the Union and the employers filed their written statements setting forth their respective cases. The written statement of the Union was filed by Dhapa Mazdoor Sabha which claims to represent the workmen. Shri Dhirendra Nath Sen, Shri Jitendra Nath Sen and Shri Bishnu Charan Sen were the Lessees of Dhapa Square Miles under the Corporation of Calcutta. It was the duty of the Lessees to unload the garbage from the railway wagons of the Calcutta Corporation which are placed at various points of Dhapa Square Miles. For the purpose of unloading the garbage the Lessees settled a large number of scavengers in hutments built by them on the Corporation land in the Dhapa Area. The scavengers are residing there for 15/20 years. They used to be paid at the rate of As. 12 per head per diem for the work of unloading the garbage. They worked from 6 a.m. to 2 p.m. The Union was formed in 1962 and it submitted a charter of demands. There was an agreement between the employers and the Dhapa Mazdoor Sabha on 13th June 1962. By another agreement, the workers were paid Rs 1/8 per head per diem as wages. The formation of the Union was viewed with disfavour by the employers. The employers through their agent Shri Jadu Nandan Singh started torturing the workmen. In the morning on 5th September 1962 about 200 armed men raided the hutments of these scavengers and assaulted everyone

including the womenfolk, demolished their huts and looted the belongings of the workmen. The authorities of the Calcutta Corporation and Government intervened and stopped exodus of workers from the Dhapa Area. As a temporary measure, the Calcutta Corporation took over the management from the Lessees, and continued it up to 30th October 1962. On 1st November 1962 the Lessees' men again took charge of the work, but refused to give employment to the 65 workmen named in the order of reference. This is a case of victimisation of the loyal men to the Union, as the Lessees are recruiting new men from outside for their work.

The employers filed a written statement wherein they also raised a preliminary objection that it is not an industrial dispute. Their first contention is that there is no relationship of employer and employee between the Lessees and the 65 men listed in the order of reference. The Lessees employed the workmen casually and not permanently. It is also contended that the Union which is representing the workmen in this case has no locus standi. Some of the workmen are still working under the Lessees. There is in fact no refusal of employment to any one, but the listed workmen themselves did not turn up for work. The practice is that women work on each wagon, and the number of men required for unloading the garbage depends on the number of wagons which arrive for clearance each day. There are 400 families of scavengers residing in the Dhapa Area, and the daily requirement is barely 200 men, and sometimes it is even less.

Decision

The first question is whether it is an industrial dispute. I will consider this question in its different aspects. The first question is whether the present Union can represent the workmen listed in the order of reference. The employers entered into an agreement with the Dhapa Mazdoor Sabha on the point of wages of the workmen, and that agreement is dated 13th June 1962. About the formation of the Union, there is abundant evidence, and in particular I may refer to the evidence of P.W. 2 Shri Pashan. There is no evidence that there is any other Union there. Even conceding that this is the sole Union in the Dhapa Area, the point further to be investigated is whether the present dispute, i.e., the question of refusal of employment to the 65 workmen, has been espoused by an appreciable number of workmen. It is the evidence of P.W. 2 Shri Pashan that he is a member of the Executive Committee of the Union, and that Union has 256 members. He also states that the dismissed workmen are also members of this Union. He stated at page 4 of his evidence that he informed the Union about refusal of work to him by the Lessees' men, but he could not say if the other dismissed workmen have acted like him. He further added that he does not know if the other workmen concerned in this dispute gave any authority in writing to the Union to take up their case. Lastly he added that those workmen told the Union to take up their case, and this they did in his presence. Of the 65 workmen who are alleged to have been dismissed, only three workmen P.W. 2 Shri Pashan, P.W. 3 Shri Madhab and P.W. 4 Shri Kuran gave evidence in this case, and none of them besides Pashan stated that the Union was authorised to take up their case. There is no paper or document to show that the Union was authorised in this respect by even the dismissed workmen, not to speak of an appreciable number of workmen. According to the Union, there are 250 persons who are employed, and of them only Pashan stated that he authorised the Union to take up his case of refusal of employment by the Lessees. On the other hand, the employers examined two of the alleged dismissed workmen, and they are O.P.W. 3 Shri Ghamandi and O.P.W. 4 Shri Bandhan. They stated in their evidence that they did not authorise the Union to champion their case. Bandhan stated in his evidence that he is still working under the Lessees. This is the position in relation to the dismissed workmen. There is no evidence that any other workmen excluding the dismissed workmen authorised the Union to take up the present dispute. In the present state of evidence, the argument advanced on the side of the employers is that the Union has no authority to espouse the cause of the alleged dismissed workmen, because there is no evidence that an appreciable number of workmen authorised the Union in this respect. In this view of the matter, there is no industrial dispute; and if any dispute exists it is an individual dispute in respect of Shri Pashan and two others who gave evidence in this case. None of the other workmen were examined before this Tribunal.

Another aspect of the case is whether the workmen listed in the order of reference are the employees of the Lessees, i.e., whether they are workmen within the definition of section 2(s) of the Act and whether it is an industrial dispute within the meaning of clause (k) of the said section. This point is argued with some emphasis on the side of the Lessees, who are the employers. The following facts emerged from evidence. The Sen Babus are the Lessees of the Calcutta Corporation under a Registered Deed of Lease (Ext. 4). There are 14 lease-holders, and only three of them have been mentioned in the order of reference. I do not think that it is a fatal defect. The Lessees enjoy several acres of land in Dhapa area in lieu of cash rent as also a duty cast upon them to clear the garbage from the wagons which daily arrive at Dhapa carrying municipal garbage. The system is that the Lessees employ scavengers for unloading of wagons and they engage two men for each wagon. The Lessees built several hutments in the Dhapa area where 400 families reside. They are all scavengers and their duty is to unload the garbage. Wages are paid daily at the rate of Rs. 1/8 per diem per head. About 70 to 80 wagons loaded with garbage arrive daily at the Dhapa area, and double the number of men are employed for clearing the same. 50/60 men are employed for carrying drinking water and spreading the garbage over the field. Usually 200 men used to get work daily. Thus out of 400 men the daily requirement was for 200 men. The system of employment can be found in the evidence of P.W. 1 Shri Panchu Gopal Dey (who supervised the work of the scavengers on behalf of the Calcutta Corporation for a couple of months) and from the evidence of other witnesses also. The work of supervision in respect of clearing of garbage by the scavengers from the railway wagons used to be conducted by the Lessees. There was a severe riot on 5th September 1962 in the Dhapa area, and the scavengers were the victims of riot at the hands of the Lessees' men. There had been a criminal case over that occurrence, but we are not concerned so

much with that. As a result of the riot, the scavengers fled away, and they were induced by the authorities of the Calcutta Corporation to return to work, and during September and October 1962 the Calcutta Corporation itself took over the work of supervision. During Corporation period, Shri Panchu Gopal Dey, who is a Permanent Way Inspector of the said Corporation, was put in charge of supervision of the work of the scavengers. The Corporation, however, left on 1st November 1962 making over the charge of supervision to the Lessees again. Shri Dey's evidence is that he maintained a list of workers who worked during Corporation period (Ext. 1) and employed men who reported for work. According to him, about 300 people used to come for work, and none of them was refused employment. The list (Ext. 1) was not, however, signed by the Lessees' men. The practice of employment was that about 200 people out of 400 residents used to be employed daily, and in fact a larger number of workmen than the actual requirement used to turn up for work. Those who could not be given any work on the day they presented themselves for work, were given employment on the next day. Thus there was no fixed number of men working regularly, and there was no obligation on the part of the men living in the Dhapa area to turn up for work. Pashan wanted to say that those who were unwilling to work were forcibly engaged in work by the Lessees. This is unbelievable, because more than the required number of men used to report for work each day. His further evidence is that the workmen did not apply for leave of absence to the Lessees. There was no obligation for the absentees to apply for leave. Another workman P.W. 4 Shri Kuran stated the same thing. He also added that they did not get any wages for the days they did not work. It cannot, therefore, be said that the 65 workmen named in the order of reference had any right to be employed every day or on fixed days, nor had they any obligation to turn up for work on any particular hour on any particular day. The position accordingly is that the employer was free to appoint any number of workmen out of 400 scavengers residing in the Dhapa area according to requirement depending on arrival of wagons for clearance. Thus no fixed set of men had any right of employment on any particular day. When a worker was appointed, his employment was for that day only, and he had no right of employment on the next day or on any fixed date thereafter. The contract of labour was on the basis of daily wages for the day of appointment only. The above facts will lead to the only conclusion that there was no relationship of master and servant between the Lessees and the concerned persons who used to turn up for work along with others, and if the employers did not appoint them on any particular day, they had no right to force employment upon the employers. In a case reported in 1962 I L.L.J. page 119, the Hon'ble Supreme Court made the following observations:

> "It is true that piece-rated workers or part-time workers could be workers within the definition of worker in the Act. But they must be regular workers and not workers who come and work according to their sweet will, or they must have under their contract of service an obligation to work either for fixed period or between fixed hours. The whole conception of service does not fit in well with a 'servant who has full liberty to attend to his work according to his pleasure and not according to the orders of his master'."

In the present case, the right of control undoubtedly was with the Lessees for the day of employment. But it does not mean that the Lessees had control over each one of the 400 scavengers residing in the area to join work, as by the very nature of work the Lessees require only 200/250 men each day. My conclusion accordingly is that the 65 workmen mentioned in the order of reference are not "workmen" within the definition of the Act, nor is it an industrial dispute within the definition of section 2(s) of the Act, because there is no relationship of master and servant as contemplated under the Act. That being the position, the instant dispute is not an industrial dispute, and the reference is bad in law. Since the reference is incompetent, it is not necessary for the Tribunal to go into the merits of the alleged refusal of employment by the employers to the workmen concerned. I may also point out that the 65 workmen named cannot force employment upon the Lessees, as they have no right of employment, and even if the Lessees refused employment to them, the said refusal cannot be held to be unjustified. I accordingly decide the present dispute in favour of the Lessees, and no relief can be given to the workmen.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
20-7-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3272-I.R./IR/11L-416/63. 28th July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 4454-I.R./IR/11L-416/63, dated the 4th November 1963, the industrial dispute between Messrs. Britannia Biscuit Co. Ltd., 15 Taratolla Road, Alipore, Calcutta-27, and their workmen represented by the Britannia Biscuit Co. Employees' Union, 15 Taratolla Road, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Britannia Biscuit Co. Ltd., 15 Taratolla Road, Alipore, Calcutta-27, and their workmen represented by the Britannia Biscuit Co. Employees' Union, 15 Taratolla Road, Calcutta-27. (Case No. 256 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company: Shri S. K. Mukherji, Personnel Officer of the Company.

Present for the Union: Shri Sundari Mohan Chatterjee, the concerned workman himself.

This dispute between Messrs. Britannia Biscuit Co. Ltd. and their workmen was referred to this Tribunal under Government of West Bengal, Labour Department, Order No. 4454-I.R./IR/11L-416 63, dated the 4th November 1963, under section 10 of the Industrial Disputes Act, 1947, for adjudication upon the only issue which is as follows:

Whether the dismissal of Shri Sundari Mohan Chatterjee, a Van Clerk of the Company, is justified? To what relief, if any, is he entitled?

After receipt of the order of reference on 7th November 1963, usual notices were issued to both the parties fixing 23rd November 1963 for appearance and filing of the written statement by the Union. The Union filed its written statement on 21st November 1963 and the Company filed its written statement on 26th December 1963. After several adjournments the case was fixed for hearing on 29th July 1964. On 15th July 1964 the workman concerned appeared and put in a petition stating that the dispute with the Company has been amicably settled out of Court, and he did not want to proceed with the case and did not press for his reinstatement. The workman concerned has been identified by the Personnel Officer of the Company. It is stated by the workman concerned that he does not claim reinstatement as the dispute has been amicably settled. In view of the petition filed and the statement made by the workman concerned, it is clear that the workman concerned does not want an adjudication of the dispute as it has been amicably settled. The dispute is, therefore, to be deemed to be non-existent and an award is to be made accordingly, on the basis that at present there is no subsisting dispute for adjudication as stated in the petition. In the result, I make a "no dispute" award in the case.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal
17-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy

No. 3189-I.R./IR/11L-91 Pt./62. - 25th July 1964. — Whereas under the Government of West Bengal, Labour Department Order No. 6244-I.R./IR/11L-91/62, dated the 7th November 1962, the industrial dispute between Messrs. A. P. Banerjee & Co., 71A Netaji Subhas Road, Calcutta-1, and their workmen represented by A. P. Banerjee & Co. Employees Union, 5/1 Nabin Chand Baral Lane, Calcutta-12 regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. A. P. Banerjee & Co., 71A, Netaji Subhas Road, Calcutta-1, and their workmen represented by A. P. Banerjee & Co. Employees Union, 5/1 Nabin Chand Baral Lane, Calcutta-12. (Case No. VIII-180/62.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Union: Shri Jnan Bhattacharjee, General Secretary.

For the Company: Shri A. K. Sarkar, Advocate.

AWARD

The above dispute over the issues given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the

much with that. As a result of the riot, the scavengers fled away, and they were induced by the authorities of the Calcutta Corporation to return to work, and during September and October 1962 the Calcutta Corporation itself took over the work of supervision. During Corporation period, Shri Panchu Gopal Dey, who is a Permanent Way Inspector of the said Corporation, was put in charge of supervision of the work of the scavengers. The Corporation, however, left on 1st November 1962 making over the charge of supervision to the Lessees again. Shri Dey's evidence is that he maintained a list of workers who worked during Corporation period (Ext. 1) and employed men who reported for work. According to him, about 300 people used to come for work, and none of them was refused employment. The list (Ext. 1) was not, however, signed by the Lessees' men. The practice of employment was that about 200 people out of 400 residents used to be employed daily, and in fact a larger number of workmen than the actual requirement used to turn up for work. Those who could not be given any work on the day they presented themselves for work, were given employment on the next day. Thus there was no fixed number of men working regularly, and there was no obligation on the part of the men living in the Dhapa area to turn up for work. Pashan wanted to say that those who were unwilling to work were forcibly engaged in work by the Lessees. This is unbelievable, because more than the required number of men used to report for work each day. His further evidence is that the workmen did not apply for leave of absence to the Lessees. There was no obligation for the absentees to apply for leave. Another workman P.W. 4 Shri Kuran stated the same thing. He also added that they did not get any wages for the days they did not work. It cannot, therefore, be said that the 65 workmen named in the order of reference had any right to be employed every day or on fixed days, nor had they any obligation to turn up for work on any particular hour on any particular day. The position accordingly is that the employer was free to appoint any number of workmen out of 400 scavengers residing in the Dhapa area according to requirement depending on arrival of wagons for clearance. Thus no fixed set of men had any right of employment on any particular day. When a worker was appointed, his employment was for that day only, and he had no right of employment on the next day or on any fixed date thereafter. The contract of labour was on the basis of daily wages for the day of appointment only. The above facts will lead to the only conclusion that there was no relationship of master and servant between the Lessees and the concerned persons who used to turn up for work along with others, and if the employers did not appoint them on any particular day, they had no right to force employment upon the employers. In a case reported in 1962 I L.L.J. page 119, the Hon'ble Supreme Court made the following observations:

> "It is true that piece-rated workers or part-time workers could be workers within the definition of worker in the Act. But they must be regular workers and not workers who come and work according to their sweet will, or they must have under their contract of service an obligation to work either for fixed period or between fixed hours. The whole conception of service does not fit in well with a 'servant who has full liberty to attend to his work according to his pleasure and not according to the orders of his master'."

In the present case, the right of control undoubtedly was with the Lessees for the day of employment. But it does not mean that the Lessees had control over each one of the 400 scavengers residing in the area to join work, as by the very nature of work the Lessees require only 200/250 men each day. My conclusion accordingly is that the 65 workmen mentioned in the order of reference are not "workmen" within the definition of the Act, nor is it an industrial dispute within the definition of section 2(s) of the Act, because there is no relationship of master and servant as contemplated under the Act. That being the position, the instant dispute is not an industrial dispute, and the reference is bad in law. Since the reference is incompetent, it is not necessary for the Tribunal to go into the merits of the alleged refusal of employment by the employers to the workmen concerned. I may also point out that the 65 workmen named cannot force employment upon the Lessees, as they have no right of employment, and even if the Lessees refused employment to them, the said refusal cannot be held to be unjustified. I accordingly decide the present dispute in favour of the Lessees, and no relief can be given to the workmen.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
20-7-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3272-I.R./IR/11L-416/63. 28th July 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 4454-I.R./IR/11L-416/63, dated the 4th November 1963, the industrial dispute between Messrs. Britannia Biscuit Co. Ltd., 15 Taratolla Road, Alipore, Calcutta-27, and their workmen represented by the Britannia Biscuit Co. Employees' Union, 15 Taratolla Road, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

workmen stated in the Union's written statement. With these observations regarding the general allegations made by the Union, I proceed to consider the cases of the workmen in this dispute on merits.

The relevant facts and circumstances connected with the case of each workman and the relevant cases of the parties on disputed points regarding each workman will appear from the following discussions for determination of the issues.

I will now proceed to consider and decide the case of each workman separately under each issue.

Issue No. 1:

Shri Samar Rakshit (serial No. 1) and Shri Gobardhan Barik (serial No. 5)

It is proved on the Company's side by the evidence of O.P.W. 2 Shri A. P. Banerji, the Senior Partner of the Company, and by Exts. K and K(1) that these two workmen have settled their disputes with the Company and have taken payments of all their dues from the Company in full and final settlement of their accounts, stating that they have no other claims or dues against the Company. There is practically no challenge to this evidence on the Company's side. None of these two workmen has come forward to deny the Company's evidence regarding them. There is no reason to disbelieve this evidence on the Company's side. Exhibits K and K(1), the receipts of these two workmen, clearly establish the position that they have settled their disputes with the Company and have received full payments of their dues and they have no further claims against the Company. Accordingly, there is to be a "no dispute" award in respect of these two workmen. So, at once I make a "no dispute" award regarding these two workmen on the footing that no dispute for adjudication exists in regard to them.

Shri Tapan Banerjee (serial No. 2):

The Union's case in respect of this workman is contained in paragraph (17) of the Union's written statement and the Company's case in regard to him is to be found in paragraph (12) of its written statement. The Union's case is simply this: He was a typist-cum-clerk and was served with a notice of termination of service by the Company's letter, dated 13th February 1962, on the ground that there was no work. The Company's case is as follows: The service of this workman was retrenched, as he was found surplus to the Company's requirements and he was offered all his legal dues personally on the day of retrenchment and Government was also informed. This workman refused to accept his legal dues even though these were sent to him by M.O. The Company acted bona fide in retrenching him.

Coming to the evidence regarding the case of this workman, I find that there is practically no evidence on the side of the Union while there is evidence on the Company's side to prove that this workman was retrenched, as he became surplus to the Company's requirements and he was offered all his dues, including the retrenchment compensation at first by cheque and this offer having been refused, the money was sent to him by M.O. and this also came back as refused. O.P.W. 2 Shri A. P. Banerjee has proved this case of the Company in his evidence practically without any challenge from the side of the Union in cross-examination. His evidence stands as follows: "Tapan Banerjee was retrenched for insufficient work by a letter. This is a copy of the letter (Ext. L). We offered him retrenchment compensation by cheque, but he refused to accept the cheque. Then we sent compensation to him by M.O., but this was also refused. This is the cheque and this is the refused M.O. [Exts. M and M(1)] We sent this notice of retrenchment in P form to the Labour Directorate. [Proves copy of the notice with receipt, Exts. N and N(1)]. The exhibits referred to in his evidence fully support his testimony. The evidence practically stands ex-parte and unchallenged and there is no reason why it should not be accepted. Accordingly, I accept the Company's case regarding this workman and hold that he was legally retrenched on being considered surplus to the Company's requirements on account of insufficiency of work and he was offered full retrenchment compensation and the Company fully complied with the requirements of clauses (a) to (c) of section 25F, Industrial Disputes Act. It appears from Ext. L that his retrenchment became necessary because the post that he was holding was abolished. The Company has certainly the right to decide whether it should maintain any post in its establishment and there is nothing to show that the Company's decision in the matter of the abolition of the post of this workman was mala fide or motivated by any vindictive bias against this workman. This workman himself has not come forward to challenge his retrenchment as unnecessary and mala fide. In the result, I hold upon the evidence that this workman was validly and legally retrenched and the Company acted bona fide and for sufficient reason in retrenching him and all the formalities of clauses (a) to (c) of section 25F were complied within the matter of his retrenchment. Though he refused the offer of notice pay and retrenchment compensation made by the Company, [vide refused M.O. form Ext. M(1)] he is still at liberty to take payment of the money from the Company.

Accordingly, I hold in his case that his service was terminated by valid and legal retrenchment and he is not entitled to any relief. He may, however, draw one month's wages and retrenchment compensation from the Company, as already offered to him.

Shri Aloke Barik (serial No. 3) and Shri Druba Barik (serial No. 4)

The common case of both parties in respect of these two workmen as follows: Each of them was charge-sheeted on 8th February 1962 for refusing to carry out the order of his superior officer, Shri G. K. Sinha, to deliver some materials to the D.C.O.S, S. E. Railway, at Shalimar, in company with Shri Dulal Bhattacharjee and also behaving roughly with the said superior officer. Exhibits B and B(1) are the admitted charge-sheets. Each of them submitted his reply to the charge-sheet. Exhibit C is Druba Barik's reply to the charge-sheet and Ext. C(1) is Aloke Barik's reply to the charge-sheet. In both these replies, both of them denied the charge of refusing to go to Shalimar according

to the orders of Shri G. K. Sinha and further alleged that they were not allowed to do their normal duties since 29th January 1962, when the Union called off the strike. A domestic enquiry was held after notice to these workmen. The enquiry commenced on 14th February 1962 and after partial enquiry, the proceedings were adojurned to 17th February 1962 and were concluded on that date. Exhibit D series are the notices of the enquiry dates, 14th February 1962 and 17th February 1962, given to these workmen. According to the Union, the enquiry was adjourned to 17th February 1962, as the witnesses did not make statements in support of the charge. The Union has also asserted that no representative of the workmen was allowed to take part in the enquiry in spite of repeated requests. The enquiry was conducted in Bengali and so a representative was necessary. After the enquiry, the workmen were dismissed by the Company's letters, dated 20th February 1962. The Company's case is that quite a fair and proper enquiry was held regarding the charge against these workmen and a joint enquiry was held because the charge against each was the same and at the enquiry both of them were present and they were given full opportunity to meet the charge and defend themselves. The enquiry officer found them guilty of the charge and thereupon the Company dismissed them. The crucial point to be decided in the case of these two workmen upon the facts admitted by both parties is whether a fair and proper enquiry according to the principles of natural justice was held by offering them full liberty to meet the charge and defend themselves. The enquiry was held by Shri Paresh Chandra Aich, Accountant of the Company. He has given evidence (O.P.W. 1). Exhibit E constitutes the recorded enquiry proceedings. It shows that the enquiry commenced on 14th February 1962 and the superior officer Shri G. K. Sinha, whose order to carry some materials to Shalimar was said to have been disobeyed by these two workmen, was examined on that date and thereafter the enquiry was adjourned to 17th Febraury 1962, on which date some other witnesses were examined and the statements of the charge-sheeted workmen were recorded. It further appears that the enquiry was conducted in Bengali and the proceedings were also recorded in Bengali. It is recorded in the enquiry proceedings that both the workmen were asked to cross-examine each witness, but they declined and they were also asked to produce witness, if any, on their side, but they declined to produce any witness. The fact of their refusal to produce any witness is recorded in the enquiry proceedings held both on 14th February 1962 and on 17th February 1962 (vide page 2 of the proceedings of 14th February 1962 and also page 2 of the proceedings of 17th February 1962 in Ext. E). O.P.W. 1 Shri Paresh Chandra Aich, the enquiry officer, has proved the relevant documents including the recorded enquiry proceedings. His evidence is substantially in accord with the recorded proceedings. Only in one respect I find some difference between his statement and the recorded enquiry proceedings. The enquiry proceedings, dated 17th February 1962, show that both these two workmen made some statements and these are recorded. But in his evidence, Shri Paresh Chandra Aich has stated that none of the charge-sheeted workmen made any statement, though he asked them to make any statement if they desired. I think it was nothing but a mistake due to lapse of memory on his part. The recorded enquiry proceedings cannot be rejected simply on this ground. None of these concerned workmen has come forward to give evidence against the enquiry proceedings. There is no word of challenge against the bona fides and correctness of the proceedings as recorded in Ext. E. I am fully satisfied from Ext. E and the evidence of O.P.W. 1 Shri Paresh Chandra Aich that there was a fair and proper enquiry according to the principles of natural justice and in this enquiry both the workmen were given every liberty and opportunity to cross-examine the Company's witnesses who were examined in their presence and they were also asked to produce their witnesses, if any, but they declined to produce any witness. I am further satisfied that the Company acted bona fide and without any spirit of victimisation or any trace of unfair labour practice and there was no basic error or violation of any principle of natural justice in the matter of holding the enquiry. There is absolutely no evidence before me to justify the contention made in the Union's written statement that the enquiry was adjourned from 14th February 1962 to 17th February 1962 simply because the witness did not make statements according to the Company's instructions. On 14th February 1962 only Shri G. K. Sinha was examined and he fully supported the charge and on 17th February 1962, two other Company's witnesses were examined and they also supported the charge. It is to be noted that in the statements made by these two workmen at the enquiry, they were asked why they did not take the materials to Shalimar and both of them stated that it was not possible to do all works at all times. This was not certainly a plausible and acceptable defence to the charge of disobeying the lawful orders of a superior officer to perform their duty of taking some materials to Shalimar. Exhibit F is the report of Shri G. K. Sinha upon which the charge-sheets were issued. Exhibit G is the report of the enquiry officer in which he found both the workmen guilty of the charge. I have considered the evidence produced at the enquiry and I find that the finding of the enquiry officer was not perverse or baseless. There was certainly sufficient materials upon which he could make such a finding. On the aforesaid findings about the enquiry regarding the charge-sheets to these two workmen, I must accept the enquiry and the report as correct and bona fide. After this, I would have no justification or jurisdiction to cancel the enquiry and the report and go independently into the merits of the charge against these workmen. They were certainly guilty of a gross misconduct in that they refused to obey the lawful orders of their superior officer in respect of performance of their duties and such misconduct certainly merited the punishment of dismissal. Accordingly, I find in the case of these two workmen that they were dismissed on a charge of gross misconduct after a fair and proper enquiry according to the principles of natural justice and the Company acted bona fide and without any trace of unfair labour practice in dismissing them on the basis of the enquiry report, which was certainly not perverse or baseless. They are, therefore, not entitled to any relief. I award accordingly in their case.

Shri Nathuni Jha (serial No. 6)

The Union's case in respect of this workman is given in paragraphs 20 and 21 of its written statement. It is that he was given a notice of termination of service by the Company's letter, dated 23rd February 1962. This letter was duly replied to and the charge made in the Company's letter was denied. The matter was taken up for conciliation, but the Company did not attend the conciliation meetings called by the Conciliation Officer. The Company's case in respect of this workman is contained in paragraph 13 of its written statement. The Company has alleged as follows: He was working as a mazdoor under the Company. He absented himself suddenly from 4th June 1962 simply on verbal intimation to his co-worker. He was granted seven days' leave by the Company's letter, dated 5th June 1962. The leave expired on 11th June 1962. Thereafter, he did not join his duty, nor gave any information to the Company. As he overstayed his sanctioned leave by more than 10 days, it was deemed that he had voluntarily left the Company's service and his name was struck off from the Company's record and a letter was issued to him on 22nd June 1962 terminating his services according to the Company's rules and regulations. Nathuni Jha appeared to give evidence in support of his case. In fact, he is the only witness examined by the Union. It is not disputed that he was at the relevant time working as a labourer. Exhibit A is the written application for leave. In this application, leave was asked for from the date of the letter, i.e., 2nd June 1962 up to 26th June 1962, on the ground that his wife was seriously ill at home and he had received a telegram to that effect. Nathuni has stated that he personally tendered this letter to Shri A. P. Banerjee, the Senior Partner, and he verbally permitted him to go home that very day. The evidence of Shri A. P. Banerjee on this point is that he never came to him with the letter, Ext. A, nor did he tell him anything about the leave and he did not turn up for work from 5th June 1962 (Monday) and one of his co-workers gave him the letter, Ext. A. His further evidence is that Nathuni left his work on Saturday, 3rd June 1962, and he got the letter, Ext. A, on 5th June 1962. The letter, however, bears the seal of the Company, dated 4th June 1962. I think he has made a confusion about the dates. Fifth June 1962 was not a Monday it was a Tuesday and 4th June 1962 was a Monday. It is clear, therefore, that he received the letter on 4th June 1962. However, his evidence is that this workman left work on 3rd June 1962 without handing over this letter to him or taking any permission from him and he got this letter from some of his co-workers on 5th June 1962. I think this date should be 4th June 1962. After considering the evidence of Nathuni Jha and Shri A. P. Banerjee, I prefer to accept the evidence of Shri A. P. Banerjee and I hold thereon that this workman did not take any verbal permission from Shri A. P. Banerjee before he left work on the basis of the application for leave (Ext. A) and this letter was presented to Shri A. P. Banerjee on 4th June 1962 by a co-worker of this workman who had then already left work. It comes to this, therefore, that this workman, left work and went away without getting any permission from Shri A. P. Banerjee or any other competent officer. It is further proved by the evidence of Shri A. P. Banerjee that after getting the letter, Ext. A, the Company sent the letter, Ext. H, to his home address informing him that his application for leave had been considered and he had been allowed seven days' leave and he was to join positively on 11th June 1962. This letter was sent under certificate of posting [Ext. H(1)]. It is to be presumed that it reached Nathuni Jha. Admittedly, he did not come back to duty on 11th June 1962. The Company waited for eleven days more and then issued the letter, Ext. 1, dated 22nd February 1962, terminating the services of this workman on the ground that he had not only not joned on 11th June 1962, but had also remained absent from duty unauthorisedly for over ten days and according to the Company's rules such absence was to result in automatic termination of his service. It appears that Nathuni Jha sent a reply to this letter on 22nd June 1962, and his reply was considered by the Company and then the reply, Ext. J, dated 3rd July 1962, was sent to him. In this reply, all the pleas taken in Nathuni's reply were denied. Some of these pleas have also been taken here on behalf of Nathuni. In the Company's letter, dated 3rd July 1962, the Company clearly stated the case now alleged in the written statement in respect of this workman. Exhibit I is the standing rules and regulations relating inter alia to service conditions of the workmen of this Company. According to rule 21, if an employee remains absent without report consecutively for a week, his services may be terminated without giivng him a notice. The Company claims to have acted under this rule. After considering the entire evidence and circumstances of the case bearing on Nathuni, I find that really he left work on 3rd June 1962 without taking any permission, verbal or written, and the leave application (Ext. A) was received by Shri A. P. Banerjee on 4th June 1962 and on this application, he was granted seven days' leave and was asked to report on 11th June 1962, but he did not report for duty on that date, and continued to be absent from duty up to 22nd June 1962 and on this date, the Company treated his service as terminated according to rule 21 of the standing rules and regulations, and accordingly issued the letter, Ext. 1, to him. His remaining away from duty in spite of this Company's letter asking him to join on 11th June 1962 after expiry of seven days' leave granted to him, certainly amounted to unauthorised absence and it continued for about eleven days, and so the Company was quite within its legal rights in treating his service as terminated according to rule 21 of its standing rules. It has been vehemently urged before me by the Union's representative that the Company should have acted with some humane consideration and allowed him leave for a sufficient period to enable him to attend to his ailing wife at home and, in any case, the Company was not justified in giving him only seven days' leave when his going to and coming from home in Darbhanga district would take about four days. I have given careful consideration to this argument. It is to be noted that this workman left work without any verbal or written permission simply by leaving an application for leave with some co-worker on the plea of his wife's illness at home. It is said that he received a telegram and produced it before Shri A.

P. Banerjee. Shri A. P. Banerjee has denied that any telegram was produced before him. No such telegram has been produced before this Tribunal. Considering the overall facts and circumstances, I cannot say that the Company acted with a mala fide motive and with a spirit of victimisation in granting him only seven days' leave and then terminating his service on his failure to come back to duty after seven days and remaining absent for more than ten days after the expiry of the leave. The Company is fully entitled to act according to its rules and any termination of service made strictly according to rules cannot be negatived by the Tribunal simply on some humanitarian ground, as alleged. The workman should have applied for extension of leave for seven days allowed by the Company on receipt of the Company's letter, Ext. H, but he did nothing of the kind. On all the above considerations, I hold upon a direct and independent enquiry into the matter of termination of service of this workman that the Company acted bona fide according to its rules in terminating the service of this workman and he is not entitled to any relief. No doubt no charge-sheet was issued to this workman for the unauthorised absence in violation of rule 21 of the standing rules of the Company and no enquiry was held. In such a case the Tribunal must look into the merits of the case upon the evidence produced before it and it cannot straightaway declare the Company's action as mala fide and illegal simply because no charge-sheet was given and no enquiry was held. In such a case, the whole matter is at large and open before the Tribunal and the Tribunal must decide the matter independently upon the evidence produced before it. This is what I have done in the present case. In the result, I find that the termination of service of this workman was justified and he is not entitled to any relief. I award accordingly in his case.

Issue No. 2:

Shri Arun Basu Mullick (serial No. 2) and Shri Amar Dutta (serial No. 3)

These two workmen have amicably settled their disputes with the Company and have taken payment of all their dues from the Company in full and final settlement of their accounts and have no further claims against the Company. Exhibits K(2) and K(3) are the receipts granted by Shri Arun Basu Mullick (serial No. 2) and Shri Amar Dutta (serial No. 3), respectively, after accepting payment of their dues from the Company in full and final settlement of their claims and on relinquishment of any further claims against the Company. It appears that these two workmen also jointly filed an application before this Tribunal on 25th January 1964, stating that they had settled their case amicably with the Company and had received the amounts mentioned in Exts. K(2) and K(3) and they had no further grievance against or dispute with the Company. Copies of Exts. K(2) and K(3) were filed along with this application. None of these two workmen has come forward to give evidence in this case. On the above facts and circumstances, I hold that the dispute in respect of these two workmen has been amicably settled and there is now no existence of any dispute concerning these two workmen requiring adjudication. Accordingly, I make a "no dispute" award in respect of these two workmen on the footing that the dispute concerning them has ceased to exist.

Shri Ram Ch. Jha (serial No. 1), Shri Ajoy Mittei (serial No. 4) and Shri Misir Shah (serial No. 5)

The Union's case in respect of these three workmen is contained in paragraph 22 of its written statement, while the Company's case in respect of them is contained in paragraph 14 of its written statement. The Union's case is that they were not allowed to resume duties when the Union called off the strike by its letter, dated 27th January 1962, and with effect from 28th January 1962. The Union wrote a letter, dated 1st February 1962, to the Company regarding these workmen. The Company's case is that these three workmen worked for short periods of 89, 119 and 185 days respectively under the Company as casual and daily-rated workmen on "no work no pay" basis. They were so employed as mazdoors. As there was no work for them after the said periods, they did not report themselves for work after 3rd October 1962 and subsequently they took payment of all their dues in full settlement of their claims. No other workmen have been engaged by the Company after this.

I now come to the evidence in respect of the case concerning these three workmen. None of them has come forward to give evidence in support of the Union's case that they were not allowed to resume their work after the strike was called off. There is no other evidence on the Union's side in support of this case also. The only witness for the Union, P.W. 1 Shri Nathuni Jha, has not said a word about the case of these three workmen. On the other hand, O.P.W. 2 Shri A. P. Banerjee, the Senior Partner of the Company, has in his evidence supported the Company's case. The entries in the attendance registers [Exts. O to O(2)] have also been proved in support of the Company's case that they worked only for short periods as daily-rated casual workers. Shri A. P. Banerjee has denied that any of them was dismissed for Union activities. So, the position in respect of the evidence is that there is practically ex-parte and unrebutted evidence on the Company's side in support of its case concerning these workmen as against no evidence on the side of the Union. There is no reason why I should not accept the ex-parte and unrebutted evidence of the Company. Accordingly, I accept the Company's evidence and hold that these three workmen were employed as daily-rated casual workmen for short periods, each less than two hundred and forty days and they ceased to work when there was no more work for them. The Company's evidence is also that they took full payments of all their dues for their short periods of work. As each of them worked for less than two hundred and forty days, they are not entitled to any notice wages or retrenchment compensation, even if it assumed that the termination of their services amounted to retrenchment. In view of the above facts, I find that these three workmen who were daily-rated temporary and casual workers and had worked for short periods less than two hundred and forty days each were discharged for want of sufficient work, but they are not entitled to any notice wages or compensation, because none of them had completed two hundred and forty days of continuous service. I also hold that they left service on discharge on

taking full payment of all their actual dues for the working periods. Their discharge was justified and they are not entitled to any further relief. I award accordingly in their case.

This finishes my award.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
13-7-64.

By order of the Governor.
S. C. MUKHERJEE, Asst. Secy.

No. 3297-I.R./IR/11L-94(A)/63.—30th July 1964. Whereas under the Government of West Bengal, Labour Department, order No. 2735-I.R./IR/11L-94(A)/63, dated the 11th July 1963, the industrial dispute between Messrs. British Paints (India) Ltd., 32 Chowringhee Road, Calcutta-16, and their employees represented by British Paints (India) Ltd. Employees' Association, 249 Bepin Behary Ganguly Street (3rd Floor), Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. British Paints (India) Ltd., 32 Chowringhee Road, Calcutta-16, and their employees represented by British Paints (India) Ltd. Employees' Association, 249 Bepin Behari Ganguly Street, (3rd Floor), Calcutta-12. (Case No. VIII-138/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Union: Shri Patit Paban Pathak, an official of the Union.

For the Company: Shri R. Goswami, Assistant Labour Adviser of Bengal Chamber of Commerce.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, order No. 2735-I.R./IR/11L-94(A)/63, dated the 11th July 1963.

Issue

Whether the retrenchment of Shri Anil Kuma Bhowmick and Shri Mir Jinnat Ali is justified What relief, if any, are they entitled to?

The material and relevant facts of the case an the respective cases of the parties on the disputed points will appear from the following discussions fo determination of the issue.

The issue relates to the retrenchment of two work men of the Company, Shri Anil Kumar Bhowmick and Shri Mir Jinnat Ali. It is an admitted position that these two workmen were retrenched by th Company with effect from 1st January 1963 under notices, dated 28th December 1962, and that at tha time, they were attached to the Stationery Depart ment of the Company at the head office in Calcutta Shri Anil Kumar Bhaumick was the clerk and Shr Mir Jinnat Ali was one of the two duftries attached to that department. Exhibits E and 5 are respec tively the retrenchment notices issued to Mir Jinna Ali and Shri Anil Kumar Bhaumick. The reason fo retrenchment given in both the notices is substan tially that the Company had decided to reorganise its establishment by decentralising the Stationery Department, which was then located at the Head Office and as a result of such reorganisation, both these workmen were surplus to the Company's requirements and so it had become necessary to retrench them. I quote below the common relevan portion of the two notices of retrenchment:

> "In order to obtain better results and to effec economy we have decided to decentralise th Stationery Department which is at presen located at Head Office. As a result of this reorganisation, your services are found surplus to our requirements and therefore it has become necessary to retrench you from our service as from the close of business on 31st December 1962."

In accordance with these notices, these workmen were retrenched with effect from 1st January 1963 It is also an admitted position before me that one month's wages in lieu of notice and retrenchment compensation under clauses (a) and (b) of section 25F, Industrial Disputes Act, were offered to these workmen, but they refused to accept the moneys offered. I am also satisfied from the evidence of P.W. 1 Shri D. A. MacGillivray, the Staff Manager of the Company, and Ext. D that the required notice of the retrenchment of these workmen in Form P under Rule 77 of the West Bengal Industrial Disputes Rules, 1958, was duly given to the Government in compliance with clause (c) of section 25F. So, it was a case of undisputed retrenchment of these two workmen and in effecting the retrenchment, the requirements of clauses (a) to (c) of section 25F, Industrial Disputes Act, were complied with. But the retrenchment itself has been challenged by the concerned Union as unjustified and a clear violation of the principle of natural justice, and it is also contended that the normal rule of "last come first go" was not at all observed in retrenching these workmen and so, there was clear violation of the provisions of section 25G, Industrial Disputes Act. It is alleged that there are still many clerks who are junior to Shri Anil Kumar Bhaumick and there are also employees junior to Shri Mir Jinnat Ali.

I will first deal with the question of justification of retrenchment itself. It will appear from the reason for retrenchment as given in the retrenchment notices, Exts. E and 5, that the only reason for retrenchment was that owing to reorganisation of the Company's establishment resulting in decentralisation of the Stationery Department which at that time was located at the Head Office, it was not necessary to employ all the workers in the Stationery Department and in view of this position, these two workers were considered surplus to the Company's requirements. It has been proved by the evidence of the Company's witness, Shri D. A. MacGillivray, the Staff Manager of the Company, without any challenge on the side of the Union that really there was reorganisation of the Stationery Department of the Company and by reorganisation, the Central Stationery Office which was located at the Head Office in Calcutta and which exclusively catered to the stationery requirements of all the Company's depots in various places, e.g., Bombay, Madras, etc., and its only factory at Sibpore was decentralised by giving power to the various depots and the factory to purchase their own items of stationery to a large extent. It cannot be gainsaid that as a result of such decentralisation by way of reorganisation of the Stationery Department of the Company, the work burden of the Central Stationery Department which originally catered to all the stationery needs of the various depots and the factory was certainly reduced and on account of such reduction of the work burden it was open to the Company to reduce its staff. The Company has pleaded that after such reorganisation of the Stationery Department, it considered reduction of the staff of the Central Stationery establishment necessary on the ground that the strength of the staff had become surplus to its requirements and so it retrenched these two workmen holding them to be surplus to its requirements. It is now well settled that an employer has the right to reorganise its business in any fashion he likes for the purpose of economy and convenience and to effect retrenchment on the ground of such organisation by way of economy or convenience and nobody has the right to question the propriety of such a course and the only limitation of the right of the employer in this respect is that he should effect the reorganisation bona fide and not with the ulterior object of victimising his employees so as to get rid of their services which would not otherwise be permissible and if an employer acts within the limits of bona fide exercise of discretion, it is not for the court or Tribunal to find fault with the discretion and condemn the scheme of reorganisation. This principle was laid down in the case of Parry & Co. vs. P. C. Paul & Ors. [1964(8) F.L.R., page 183]. This principle had already been laid down in two other cases reported in A.I.R., 1958, SC 102 and 56 C.W.N. 186. Dealing with the question of retrenchment itself in the present case, I must say at once that the Company was fully entitled in exercise of its inherent right of directing its own internal administration to reorganise the Stationery Department by decentralising it for the sake of convenience and economy and to effect retrenchment of personnel as a result of the reorganisation, if considered necessary. When the workload of the Central Stationery Department was substantially reduced by such decentralisation, the Company could effect retrenchment pari passu with the reduction of workload. In the matter of such reorganisation, the question of the financial position of the Company would be absolutely immaterial. The Company was certainly entitled to effect such reorganisation for the purpose of achieving economy and convenience. In the present case, there is no plea that the reorganisation was effect on account of stringent financial position of the Company and there is also no evidence to prove that the reorganisation was necessitated by poor trading results of the Company. In the above view of the relevant facts and circumstances of the case bearing on the question of retrenchment itself, I have no hesitation to hold that the Company was fully entitled to effect retrenchment of its staff after reorganisation of the stationery department by decentralising it and the idea of retrenchment itself was quite bona fide. There is no material before me upon which it can be held that the Company conceived and gave effect to the reorganisation of the Stationery Department with the mala fide motive of victimising its workman so as to get rid of their services which would not be otherwise possible.

In spite of the above position regarding the retrenchment itself, the Tribunal will also have to consider whether the retrenchment of these two workmen was effected strictly according to law and principles of social and natural justice. Here comes the question of observance or non-observance of the principle of "last come first go", which has been prescribed by the statute as the mandatory normal procedure under section 25G, Industrial Disputes Act. In fact, the retrenchment in question has been practically challenged at the hearing only on the ground that it was in violation of the provisions of section 25G, Industrial Disputes Act. The evidence of P.W. 1 Shri Anil Kumar Bhaumick is a clear indication of this position. He has mainly testified to facts bearing on violation of the principle of "last come first go". Section 25 further lays down that if there is any deviation from the mandatory normal procedure prescribed therein, the reasons therefor are to be recorded. The Union has strongly contended that in Company's establishment, there are still many clerks junior to Shri Anil Kumar Bhaumick. For the present, I will confine myself to the case of Shri Anil Kumar Bhaumick. Evidence discloses that the position of Shri Anil Kumar Bhaumick was that of a clerk in the Stationery Department at the time of his retrenchment and he was assigned to this department with effect from 12th January 1960 (vide Ext. 4) and before that he worked in some other positions since his appointment with effect from 28th May 1954 (Ext. 1). It appears that Shri Bhaumick was on first appointment posted as an assistant to Shri A. N. Munshi in the Sales Department. Exhibit B is Shri Bhaumick's own letter to the Company showing this and it is produced by the Company itself. In this letter, after stating that he had been posted on first appointment as an assistant to Shri Munshi, Shri Bhaumick asked for an appointment letter confirming his service. Exhibit 2 is a copy of the letter of confirmation issued to this workman, dated 21st June 1955. It may quite reasonably be said to have

been issued in response to the letter, Ext. B. Exhibits A and 3 show that from 8th August 1958 this workman was deputed to assist Shri N. C. Chakravarty in the Accounts Department in addition to his other routine duties. He was appointed as a clerk and his services were utilized as a clerk in more than one department, viz., Sales Department and Accounts Department, before he was posted in the Stationery Department. No doubt, he was the only clerk in the Stationery Department at the time of his retrenchment. The evidence discloses that at that time the Central Stationery Department consisted of one or two officers, only one clerk Shri Bhaumick and two duftries. It cannot be gainsaid that he was retrenched as a clerk to which category he belonged since his appointment and in spite of his service in some other departments. He must be placed in the category of clerks along with all other clerks of the establishment. Section 25G lays down that when any workman is to be retrenched and he belongs to a particular category of workmen in that establishment, the employer shall ordinarily retrench the workmen who was last employed in that category, unless for reasons to be recorded any other workman is retrenched. The term "establishment" as used in this section must be taken to mean the general establishment and not a particular department unless it is a specialised or technical department, or an absolutely separate water-tight department having no connection with other departments. A stationery department cannot be said to be a specialised or technical department. An attempt was made by the Company to prove by evidence that the work of the concerned clerk, Shri Bhaumick was of a specialised nature. P.W. 1 Shri MacGillivary deposed to that effect. He gave reasons for considering the work of this clerk as a specialised work by saying that his duties included keeping the books of accounts and buying stationery articles whenever necessary and these might be called some sort of specialised work. I am unable to accept this contention. Keeping books of accounts of a Stationery Department and buying stationery articles cannot certainly be considered to be specialised work. Moreover, this plea of the work of this clerk having been of a specialised nature is nowhere to be found in the written statement filed by the Company. It is clearly an after-thought. I hold that there is no substance in the belated plea raised by the Company at the time of the hearing that the work of this clerk, Shri Bhaumick, in the Stationery Department from where he was retrenched, was of a specialised nature and that isolated him from the category of clerks. I hold on the contrary that even when he was acting as a clerk and the only clerk of the Stationery Department, he was nothing other than a general clerk and included in the general category of clerks in the whole establishment, including other departments. I am also unable to hold that the Stationery Department was an absolutely separate watertight department in the general establishment. I have already indicated above that this clerk had come to this department after working as a general clerk in several other departments. The nature of work in a Stationery Department cannot certainly constitute it a separate watertight department from other departments of the general establishment. There are some statements in the evidence of P.W. 1 Shri MacGillivary himself to support this position. His evidence is as follows: "We have attendance register of our clerks. Our attendance register will not show that there was a separate Stationery Department. The attendance registers are only books where clerks attending sign their names. It would not be possible to ascertain by going through attendance register which clerk is attached to which department. We maintain only one register for all our employees in the Head Office—clerks and subordinate staff." So, there is only one general attendance register for all clerks of the Head Office establishment, including the Stationery Department which is treated as a part of the general establishment. So, in effecting retrenchment of his post in the Stationery Department, the question of his seniority in the category of clerks should have been considered and the normal principle of "last come first go" in the category of clerks should have been strictly followed in selecting the person for retrenchment. It is pleaded in the Union's written statement and proved by the unchallenged evidence of O.P.W. 1 Shri Anil Kumar Bhaumick that there are a number of clerks in the Accounts Department who are all junior to him. He has named all these junior clerks in his evidence. His statement in this respect has not at all been challenged in cross-examination. So, the position was that at the time of retrenchment Shri Bhaumick was nothing but a general clerk in the Stationery Department which formed part of the general establishment of the Company at the Head Office and there were a number of clerks junior to him in some other departments of the establishment. In this position, the Company should have certainly given effect to the principle of "last come first go" in effecting retrenchment and when there are clerks junior to him in the establishment, he should not have been retrenched. Exactly similar decision was made by the Labour Appellate Tribunal in the case of Sandersan Banerjee and Ors. vs. McLeod & Co. [LLJ 1954(I), 174]. It was held in that case that for effecting retrenchment, the whole clerical staff employed in the various departments of the Head Office of the Company must be taken as a unit and the juniormost in each particular category must be retrenched. Accordingly, I find upon the facts proved in the present case that the Company did not follow the normal mandatory principle of "last come first go" in retrenching Shri Bhaumick after reorganisation of the Stationery Department without assigning any sufficient reason and his retrenchment was illegal for that reason. His retrenchment being illegal because of violation of the statutory principle laid down in section 25G, Industrial Disputes Act, cannot be supported and maintained in the present case and it must be held to be unjustified on that ground alone. On this basis, I hold that the retrenchment of Shri Anil Kumar Bhaumick was not justified, though on principle the action of the Company in taking steps for retrenchment was justified, as already indicated above. As the retrenchment of Shri Anil Kumar Bhaumick has been found to be unjustified on the ground that it was in violation of the principles of section 25G, Industrial Disputes

Act, he is to get appropriate reliefs. I think there is no reason to deny him the normal relief of reinstatement with some back wages. In the overall circumstances of the case, I would allow him 50 per cent. of the back wages for the period between his retrenchment and reinstatement. This finishes the case of Shri Anil Kumar Bhaumick.

I now come to the case of the duftry Shri Mir Jinnat Ali. I have already held that in principle the Company was justified in effecting retrenchment in the Stationery Department on the ground of reorganisation. The evidence discloses that there were two duftries in the department and he was the junior of the two. There is no sufficient evidence before me to prove that there was any Duftry in any other department of the Company's general establishment who was junior to him at that time. This being the factual position, it cannot be considered that his retrenchment was in violation of the principle enacted in section 25G, Industrial Disputes Act. I have already indicated above that in effecting retrenchment, the Company complied with the requirements of clauses (a) to (c) of section 25F, Industrial Disputes Act, by offering the retrenched personnel wages for one month and statutory retrenchment compensation also by giving notice to the Government under Rule 77 of the West Bengal Industrial Disputes Rules. So, I hold that the retrenchment of Shri Mir Jinnat Ali was justified and he is not entitled to any relief.

On all the findings and for the reasons recorded above, I award as follows:

The retrenchment of Shri Anil Kumar Bhaumick was not justified. The Company shall reinstate him on his reporting for duty within 15 days from the publication of the award. The Company shall also pay 50 per cent. of his normal wages for the period from the date of retrenchment to reinstatement within a month from the publication of the award, on his reporting for duty in accordance with this award.

The retrenchment of Shri Mir Jinnat Ali was justified and he is not entitled to any relief.

This finishes my award.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
13-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3310-I.R./IR/11L-75/63.—30th July 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 2620-I.R./IR/11L-75/63, dated the 4th July 1963, read with its Corrigendum No. 3051-I.R./IR/11L-75/63, dated the 31st July 1963, the industrial disputes between Messrs. Nanalal M. Varma & Co. (P) Ltd. and their associated Companies, viz., (1) Messrs. M. K. Varma & Sons (P) Ltd., (2) Messrs. Associated Pioneer Traders (P) Ltd., all of 135 Canning Street, Calcutta-1, on the one hand and their employees represented by Messrs. Manalal M. Varma & Co. (P) Ltd. & its Associate Companies' Employees' Union, c/o Shri Subrata Sen, 49/1/A Harish Mukherjee Road, Calcutta-25, on the other regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Manalal M. Varma & Co. Ltd. and their associated Companies, viz., (1) Messrs. M. K. Varma & Sons (P) Ltd., (2) Messrs. Associated Pioneer Traders (P) Ltd., all of 135 Canning Street, Calcutta-1, on the one hand and their employees represented by Messrs. Nanalal M. Varma & Co. (P) Ltd. & its Associated Companies' Employees' Union, c/o Shri Subrata Sen, 49/1/A Harish Mukherjee Road, Calcutta-25. (Case No. VIII-135 of 1963.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

For the Companies: Shri P. P. Ginwala, Counsel, instructed by Shri B. B. Choudhury, Counsel.

For the Union: Shri P. P. Pathak, assisted by Shri Sailendra Nath Chakraborty.

By its Labour Department Order No. 2620-I.R./IR/11L-75/63, dated Calcutta, the 4th July 1963, this industrial dispute was referred to this Tribunal by the Government of West Bengal for adjudication under section 10 of the Industrial Disputes Act. One party to the reference is three Companies bearing names (1) Nanalal M. Varma & Co. (P) Ltd., (2) Messrs. M. K. Varma & Sons (P) Ltd., (3) Messrs. Associated Pioneer Traders (P) Ltd. and the other party is the employees of these three Companies represented by Messrs. Nanalal M. Varma & Co. (P) Ltd. and its Associate Companies' Employees' Union. This Union will henceforth be described simply as the Union and the three Companies will be hereinafter described as the first Company, the second Company and the third Company respectively.

The only issue referred for adjudication is the following:

Whether the management are justified in transferring the following employees from Calcutta Office to other offices of the Company outside Calcutta? To what relief, if any, are they entitled?

(1) Shri Kashinath Banerjee,
(2) Shri Harish Chandra Roy,
(3) Shri Sunil Kumar Mitra,
(4) Shri Ashutosh Mukherjee,
(5) Shri R. K. Ghosh and
(6) Shri S. S. Guha.

Notices were issued in due course to the three Companies and the Union for filing their written statements. The written statement of the Union

was filed on 14th August 1963 and thereafter the three Companies filed their written statements separately.

The following is a brief summary of the written statement of the Union. The first Company Messrs. Nanalal M. Varma & Co. (P) Ltd. and the other two associated Companies virtually form one establishment and they are housed in the same premises and are under one common control. The six workmen concerned in this dispute are all permanent workmen having varied periods of service to their credit. All these employees were recruited for working at Calcutta Office and they have all along been serving there. On 18th March 1963 these employees were served with an illegal orders of transfer to different places outside Calcutta. The employees of these Companies have recently organised themselves and formed a Union and this activity of theirs is not viewed with favour by the Companies. Apart from the present dispute several other disputes between these Companies and their workmen are pending before the Conciliation Officers and these transfers have been effected for the purpose of handicapping thes employees in pursuing the conciliation proceedings. The orders of transfer are illegal and mala fide and were were made with the ulterior motive of compelling the workmen to give up their legitimate Trade Union activities. So it is prayed on behalf of the Union that the Companies may be asked to withdraw the orders of transfer and to pay full compensation to the employees for the loss sustained by them.

Three separate written statements were filed on behalf of the three Companies. The tenor of all the written statements is very much the same. On behalf of Messrs. Nanalal M. Varma & Co. (P) Ltd. which is the first Company it was stated that this Company carried on business of dealing in coal from its registered office at 135 Canning Street, Calcutta. Owing to difficult conditions through which the coal industry has been passing the Directors of the Company considered that its business can be more efficiently and economically conducted and supervised at an office situate in or near the coal fields and accordingly at a meeting of the Board of Directors held on 15th February 1963 it was resolved that a special resolution of the board to the effect that the registered office of the Company be shifted to Sitarampore with effect from 18th March 1963 should be placed before the share-holders. This was done and the special resolution was carried unanimously at an extraordinary general meeting of the share-holders of this Company on 11th March 1963. The entire business of the Company was thus transferred from Calcutta to Sitarampore and the majority of the Calcutta employees reported for duty at Sitarampore Office. Three of the Calcutta employees, namely, Sarbasri Ashutosh Mukherjee, R. K. Ghose and S. S. Guha whose names figure in this reference did not join at Sitarampore. As the entire business of the Company was transferred from Calcutta these workmen are not entitled to claim employment in Calcutta. The impugned order does not amount to an order of transfer of any particular employee or employees but it amounts to a transfer of the entire office and the entire business. There was no move on the part of the Company to cause any injury or prejudice to these workmen and so they are not entitled to get any relief.

This Company also raised a legal objection to the effect that three separate disputes involving three separate Companies have been combined in one single reference and this is not permissible. It is also stated by the Company that the disputes are individual disputes between the Companies and their employees and so they cannot be a subject-matter of a reference under the Industrial Disputes Act.

The second Company, namely, Messrs. M. K. Varma & Sons (P) Ltd. has stated in its written statement that this Company deals in machinery and plant used in collieries and its Head Office was at Sitarampore and it has got a branch office at Dhansar near Dhanbad. For convenience of business the Board of Directors decided at a meeting held on 8th March 1963 to transfer the Calcutta Office with its staff to Dhansar. As the entire office with its business was transferred, the only employee of Calcutta Office Shri Kashinath Banerjee who is involved in this reference is not entitled to get any relief. The legal objections taken by the first Company are also supported by this Company.

The written statement of the third Company, namely, Messrs. Associated Pioneer Traders (P) Ltd. is to the same effect as the written statement of the other two Companies. It is stated that this Company carries on business in plant, machinery and stores used for collieries and for convenience of business the board of directors pased a resolution on 20th February 1963 for shifting its registered office from Calcutta to Sitarampore with effect from 18th March 1963. This resolution was approved at an extraordinary general meeting of the share-holders. After the transfer of the registered office to Sitarampore the work previously carried on in Calcutta Office was carried on from Dhansar Office near Dhanbad. The majority of Calcutta employees reported for duty at Dhansar, excepting Sarbasri Harish Chandra Roy and Sunil Kumar Mitra who are involved in this reference and who refrained from doing so. The transfer of entire office and of the business carried on from that office was a bona fide one and there was no motive on the part of the company to cause any inconvenience or prejudice to the workmen.

Before I enter into the merits of the case I shall deal with the legal objections taken by Shri Ginwalla on behalf of the Companies. He contended, in the first place, that this dispute has been raised by individual workmen for redressing their individual grievances and so this Tribunal has got no jurisdiction to entertain the dispute. There is no substance in this contention. It has been proved by Shri Sailendra Nath Chakraborty, the Secretary of the Union, that the Union was formed in February 1963, i.e., before the present dispute arose. The Union took up the cause of these workmen in conciliation proceedings. There is no suggestion that the Union is a fictitious one. As the Union has sponsored the cause of the workmen, the dispute has acquired the status of an industrial dispute. So I negative the conention of Shri Ginwalla that the dispute is not an industrial dispute.

Shri Ginwalla argued in the next place that three separate Companies are involved in this reference and three separate sets of employees of these Companies are claiming redress. He submitted that a

dispute of this description is incapable of being combined into a single dispute. This argument of Shri Ginwalla is not well founded because the dispute raised on behalf of the workmen of three separate Companies is of a similar nature and no prejudice has been caused to any party by combining such separate disputes in a single reference. This objection of Shri Ginwalla is also negatived.

After having disposed of all the preliminary legal objections raised on behalf of the three companies, I now pass on to consider the case on its merits.

Altogether six employees of three Companies are involved in this reference. Their names are the following:

(1) Shri Kashinath Banerjee.
(2) Shri Harish Chandra Roy.
(3) Shri Sunil Kumar Mitra.
(4) Shri Ashutosh Mukherjee.
(5) Shri R. K. Ghose.
(6) Shri S. S. Guha.

Out of these six workmen Shri Kashinath Banerjee, serial No. 1, was the employee of Messrs. M. K. Varma & Sons (P) Ltd. which is the second Company. Sarbasri Harish Chandra Roy, serial No. (2), and Sunil Kumar Mitra, serial No. 3, were employees of Messrs. Associated Pioneer Traders (P) Ltd., the third Company and the remaining employees Sarbasri (4) Ashutosh Mukherjee, (5) R. K. Ghose and (6) S. S Guha were employees of Nanalal M. Varma & Co. (P) Ltd., the first Company.

I shall separately deal with the cases of these three groups of workmen.

I first deal with the case of Shri Kashi Nath Banerjee who was an employee of Messrs. M. K. Varma & Sons (P) Ltd., the second Company. It is the case of this Company that Kashinath was the only employee of its Calcutta Office and by a resolution of the Board of Directors passed on 8th March 1963 the Calcutta Office with its staff was shifted to Dhansar near Dhanbad with immediate effect. As the entire business was transferred from Calcutta, the workman is not entitled to make any grievance and the company was within its right to transfer its business to a place which it considers to be suitable. The resolutioon of the Board of Directors has been marked Ext. GG. It runs to the following effect:

"Resolved that the Calcutta Office with all staffs be and is hereby shifted to Dhansar (Dhanbad) with immediate effect".

Kashinath was the only employee of Calcutta and apparently the Company was of opinion that it was not profitable or useful to keep an office in Calcutta. A small Branch Office consisting of two employees was being maintained at Dhansar [vide acquittance roll Ext. KK(1)]. The existence of that office could not be questioned on behalf of the Union. This is proved by several documents marked Exts HH, HH(1), HH(2), HH(3), HH(4), JJ and JJ(1). Kashinath did not appear before this Tribunal and there is not an iota of evidence from the side of the Union to show that after the transfer of Calcutta Office this Company has kept any staff in that office or is carrying on any business from that office. This transfer, in my judgment, was not a pretence or a matter of show nor was it effected for the purpose of putting Kashinath to trouble. As the office of the Company was shifted to Dhansar Kashinath was bound, in the absence of any contract to the contrary, to join at Dhansar. As he did not do so, he is not entitled to any relief.

I now deal with the case of Sarbasri Harish Chandra Roy and Sunil Kumar Mitra who were employees of Messrs. Associated Pioneer Traders (P) Ltd., the third Company.

The case of the third Company was that the registered office of this Company and also its entire business were shifted from Calcutta to Sitarampore and as a result of this shifting the Calcutta employees were asked to report for duty at Dhansar near Dhanbad where this Company had an office from before. Shri Babulal Madhabji Varma (O.P.W. 6) who is one of the Directors of this Company stated in his evidence that the reason for transferring the registered office was unfavourable market condition prevailing at the relevant time. He further deposed that in February 1963 one of the Directors made a proposal for appointing a representative in the coal field for canvassing where the Company has got most of its business. It was further stated by this witness that as a result of the discussion of this proposal it was settled to transfer the registered office to Sitarampore. In this connection the minutes of the proceedings of a meeting of the Board of Directors held on 20th February 1963 were proved. The minutes were marked HHH. The Board of Directors took a resolution in this meeting that the registered office of the Company be shifted to Sitarampore with effect from 18th March 1963. An extraordinary general meeting of the shareholders followed the above meeting and the shareholders passed a resolution on March 15, 1963, in accordance with the resolution of the Board of Directors [vide Minutes IIHH(1)].

According to the case of the Union there were seven members on the Calcutta staff of this Company prior to the shifting of the office. They were Sarbasri M. A. Jiwani, Sunil Mitra, Ram Ekbal Singh, Harish Ch. Roy, Chhabilal Chaprasi, Rajani Kanta Roy and Prohlad Shyamal. According to the case of the Company the last named three persons Chhabilal, Rajani and Prohlad Shyamal were not on the staff of the Company in Calcutta at the relevant time. In this connection an acquittance roll has been filed on behalf of the Company. It was marked Ext. FFF. It purports to show that for the months of January and February 1963 there were only four employees in the Calcutta Staff of this Company, viz., Sunil Kumar Mitra, M. A. Jiwani, Harish Ch. Roy and Ram Ekbal Singh. The names of Chhabilal, Rajani and Prohlad do not figure there. In the acquittance roll for the month of March, we find the names of Sarbasri M. A. Jiwani and Ram Ekbal Singh only because Harish Roy and Sunil Mitra did not admittedly report themselves at Dhansar after the office was transferred on 18th March 1963. From April onwards the names of employees of Dhansar Office who had been working from before also figure in the acquittance roll. Tis book was inspected by an Inspecting Officer under the Provisions of Bihar Shops and

Establishments Act on 4th November 1963 [vide endorsement Ext. FFF(1)]. So there is no reason to hold that this acquittance roll is a fabricated or manufactured document. I hold that at the relevant time, namely, March 1963 there were only four employees in the Calcutta Office of this Company, namely, Sarbasri Sunil Mitra, M. A. Jiwani, Ram Ekbal Singh and Harish Ch. Roy. Of those four persons Sarbasri M. A. Jiwani and Ram Ekbal Singh obeyed the order of the Company. Sunil Mitra refused to carry out the order at first. But he has settled his dispute with the Company and reported himself at Dhansar. He sent a letter to this Tribunal in a registered cover on 12th March 1964 stating that he never authorised the Union to take up his dispute and his name may be expunged from the order of reference. Sunil Mitra gave evidence before this Tribunal stating that he has joined at Dhansar on 16th March 1964. In his cross examination this witness declined to answer the question whether he has been a daily passenger from his village home at Haripal to Calcutta for the last three months. He also declined to produce the contents of his pocket in which his monthly ticket was said to have been kept. Shri Pathak argued from this conduct of Shri Sunil Mitra that he is still serving in the Calcutta Office of this Company. I am not inclined to accept this contention of Shri Pathak because in his examination-in-chief this witness stated specifically that he joined at Dhansar on 16th March 1964. His attendance is recorded at Dhansar office from that date (vide Ext. 000). It does not appear to me that this attendance register is a false and fabricated document. I am rather of opinion that by keeping silent this witness who at one time refused to carry out the order of the Company attempted to lend some support indirectly to the case of the Union.

That the registered office of this third Company was transferred to Sitarampore cannot be seriously questioned. Notice of this transfer was given to the Registrar of Companies (vide Ext. III). I have already mentioned that resolutions were duly passed by the Directors and the share-holders for transferring the office. Some notice and other papers produced in this Tribunal for the purpose of showing that an office of this Company had been functioning at Dhansar (vide Exts. KKK, series LLL and NNN series). It would be meaningless on the part of the Company to make a show of transferring their registered office from Calcutta to Sitarampore simply for the purpose of putting some employees to trouble. There is not an iota of evidence to show that after the transfer of the registered office to Sitarampore this Company transacted any item of business from Calcutta Office. The notice marked Ext. JJJ by the Company would show that their Calcutta Office was closed with effect from 19th March 1963. In these circumstances the transfer of the Calcutta Office to Dhansar was not a transfer of employees in the ordinary acceptance of the term. It was the inevitable result of the shifting of the registered office from Calcutta to Sitarampore and the Company was justified in directing its Calcutta employees to join at Dhansar where an office of the Company had been functioning from before. In these circumstances the Union is not justified in questioning the propriety of the order of transfer. Harish Ch. Roy is not, therefore entitled to get any relief. As regards Sunil Mitra I shall pass a "no dispute" award.

I now take up the case of the remaining three workmen who were employees of Messrs. Nanalal M. Varma & Co. (P) Ltd., the first Company. They are Sarbasri Ashutosh Mukherjee, R. K. Ghosh and S. S. Guha.

The claim of this Company that its entire Calcutta Office was shifted to Sitarampore was very hotly debated from the side of the Union. Besides the three employees of this Company whose names I have just mentioned there were seven other employees in Calcutta Office whose names are given below:

(1) S. K. Majhi, (2) Sew Narayan Ghosh, (3) Santi Lal Damji, (4) S. R. Chakraborty, (5) Prodyot Kumar Chatterjee, (6) Debarshi Vegaud and (7) Raghu Singh.

Of these seven persons Debarshi Vegaud gave up the services of the Company at the time of the alleged transfer of the office. This is admitted by both parties. The acquittance roll shows that the other six employees obeyed the transfer order and they joined at Sitarampore Office. The local name of the place where this office has been transferred is Kankarsole but Sitarampore being a prominent place, the Company has led evidence to the effect that the office has been shifted to Sitarampore. The case of the Company is that this is not a case of transfer of individual employees but a transfer of the registered office and the entire business of the Company. In this connection two resolutions — one passed by the Board of Directors on 15th February 1963 and another by the share-holders on 11th March 1963—were placed before me on behalf

of the Company. The resolutions have been marked Exts. Z and Z(1). They are to the effect that the registered office of the Company would be shifted to Sitarampore with effect from 18th March 1963. The Calcutta employees were accordingly advised to report themselves at Sitarampore Office. The acquittance roll of the Company to which I have already referred would show that six of the employees obeyed this order but the three employees involved in this reference refused to carry out the order. The tenth employee, namely, the stenographer Debarshi Vegaud left the Company.

On behalf of the Union some evidence was adduced in this case for the purpose of showing that this Company is still carrying on some business from its previous Calcutta Office. The case of the Company is that it has shifted its business to Sitarampore but kept a representative in Calcutta for the purpose of looking after its outstanding work. In this connection a resolution of the Board of Directors, dated 8th April 1963 (Ext. Z2), was placed before me. The resolution is to the following effect.

> "Resolved that Shri T. R. Varma, a relative of the Directors, be and is hereby authorised to manage the day-to-day affairs of the Company at Calcutta with a remuneration in the grade of Rs. 500—30—800 (consolidated)".

The Managing Director of the first Company was examined in this Tribunal. He is Shri Ramdas M. Varma (O.P.W. 5). He deposed to the effect that the office of the Company was shifted for convenience of business. This Company purchases coal from Raniganj coal field. Coal is despatched by wagons supplied by the railway. The wagons are loaded in Raniganj and Jharia coal fields. Indent for wagons has to be made at Asansole and the despatch of wagons has got to be supervised by the Company on behalf of customers. According to the case of the Company all these works could not be properly managed from Calcutta Office and so the Company shifted its office to Sitarampore.

Shri Pathak submitted on behalf of the Union that substantial business of the Company is still being carried on from Calcutta Office and the statement in the written statement of the Company that its entire business has been transferred to Sitarampore is absolutely incorrect. In this connection I may refer to the oral evidence of Shri Sailendra Nath Chakraborty, P.W. 2, the Secretary of the Union. In his examination-in-chief ,he said that Prodyot Chatterjee, S. R. Chakraborty and Sudhir Majhi are still working in Calcutta Office. But in cross-examination he stated that he has heard this from the abovementioned employees and has seen them at the office gate in Calcutta. Sudhir Manjhi was examined on behalf of the Company. He stated that he and the two other persons named by Sailendra Nath Chakraborty are working at Sitarampore and not in Calcutta. The acquittance roll which shows this was inspected by a Government Officer (vide signature marked Ext. H1). So I do not believe the evidence of Shri Sailendra Nath Chakraborty on this point.

Much reliance was placed by the Union on a so-called newspaper advertisement in a newspaper called "Gallary". The newspaper is dated 1st February 1964. In one sheet of this paper there is the following advertisement:

> "With compliments of:
>
> M/s. Nanalal M. Varma & Co.
> (Pvt.) Limited,
> 135 Canning Street,
> Calcutta-1."

On behalf of the Company it was strongly contended that the Company was not responsible for this publication and it must have been inspired by some interested party. This publication appeared during the pendency of the reference case. It is not at all probable that the first Company would be so unwise as to publish any such avdertisement which would be damaging to its own case. So no importance should be attached to this advertisement and I hold that it was not put in at the instance of the first Company.

Although the Company stated in its written statement that it is not carrying on any business from its Calcutta Office I am of opinion that some business is being done on behalf of the Company by its representative Shri T. R. Varma. Covers of some registered letters filed on behalf of the Union would show that letters are coming from cutomers to the Calcutta address of the Company after the transfer of Calcutta Office (vide Exts. 7, 8, 9 and 10). The Union has somehow secured the covers of the registered letters. The Company has not produced the contents of these covers. So it may be presumed that the registered letters were sent to this Company in connection with business dealings. In this connection two letters said to have been written to the Coal Controller by one Sakuja on behalf of the first Company were produced by the Union. They were marked Exts. 19 and 19(a).

Both of them are dated 8th May 1963. The letters purported to say that this Company agreed to supply a number of wagons of coal to Calcutta Electric Supply Corporation Ltd. They are addressed to the Coal Controller. The originals of these two letters were called for from the office of Coal Controller and a clerk of that office Shri Bhupendra Nath Biswas (P.W. 1) deposed that the originals could not be found in spite of thorough search. Shri Ginwallah contended that these letters, in the absence of the originals, are not admissible in evidence and that they are spurious documents which have been manufactured on some paper bearing letter head of the Company. The Managing Director Shri Ramdas M. Varma stated in his evidence that Shri Sakuja, the alleged signatory of these two letters, was never an officer of this Company. It is difficult to believe that Shri Ramdas is telling a deliberate falsehood. I am not prepared to place any reliance on these letters. Even assuming that they are genuine they would show at best that the Company's representative Shri T. R. Varma is still doing some business for the Company in Calcutta. The case of the Company that the entire business has been shifted to Sitarampore may not be true but there is no reason to doubt that the registered office of the Company and also its main business were transferred to Sitarampore as alleged by the Company.

Shri Pathak on behalf of the Union contended that the employees of the first Company and its associated Companies had formed a Union before the present dispute arose and this move for ostensible transfer of the Head Office of the first Company was taken for the purpose of nipping the activities of the Union in the bud. Reference was made by Shri Pathak to a letter marked Ext. 14. It is dated 4th March 1963. It was addressed to the Regional Labour Commissioner (Central) and it contains an allegation that the management of the first Company was threatening the employees and had already discharged an employee named Shri A. K. Chakraborty and was also forcing the employees to sign statements and registers against the interest of the employees. It would, however, appear that the Board of Directors had taken a resolution to transfer the office on 15th February 1963, i.e., about three weeks before the Union sent its letter to the Regional Labour Commissioner. That this Company genuinely transferred its head office to Sitarampore is evidenced by two notices given to the Registrar of Companies (Exts. B1 and B2), some certificates of Banks [Exts. C1, C2 and C3] and an order of Commercial Tax Officer Ext. E1. That a substantial section of Calcutta employees is working at Sitarampore office cannot be questioned. The contention of the Union was that this Compar has not really transferred its business to Sitaran pore and is carrying on the same from its Calcut Office. If this contention were to be accepte then it must be held that the Company has bee unnecessarily maintaining a staff and office Sitarampore simply for the purpose of putting th dissentent employees to trouble. This would b against the pecuniary interest of the Company an would also be prejudicial to their business interes If the Company never meant to transfer its busine to Sitarampore then the Company would have bee landed in a very unenviable position if the entir staff had obeyed the order of transfer. Considerin all these facts and circumstances I am of opinio that the Company really meant to transfer its hea office to Sitarampore and it has transferred t that place factually. It is true that the Compan has kept a representative in its Calcutta premises That representative Shri T. R. Varma is lookin after the outstanding work of the Company an also some Railway Contracts. This does not mean that the Company has not transferred its head office and at least a principle part of its business to Sitarampore. On the evidence adduced before me I hold that the head office of the Company and a principal part of its business have been transferred to Sitarampore and so Shri Ashutosh Mukherjee, Shri R. K. Ghose and Shri S. S. Guha were bound to abode the order of transfer passed on them. As they did not do so, they are not entitled to claim any relief.

In the result I hold that the managements of the three Companies involved in this reference were justified in transferring the six employees mentioned in the order of reference to the respective places where the Calcutta Officers of the Companies have been transferred. As regards Shri Sunil Mitra who has settled his dispute with his employer, I pass a "no dispute" award. As regards the remaining five employees I hold that they are not entitled to any relief in this reference.

This is my adjudication and award.

Taken at my dictation and

corrected by me.

RENUPADA MUKHERJEE,

Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
24-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960 = 100)

Group/Sub-group.	Centre: Asansol.		Centre: Raniganj.	
	February 1964.	March 1964.	March 1964.	April 1964.
1-A. Food :				
(a) Cereals and Products	116	112	106	106
(b) Pulses and Products	135	139	140	146
(c) Oils and Fats	116	121	120	135
(d) Meat, Fish and Eggs	112	114	118	122
(e) Milk and Products	112	112	109	109
(f) Condiments and Spices	120	122	122	115
(g) Vegetables and Fruits	112	121	123	149
(h) Other Food	131	131	130	130
Food Index ..	119	119	116	119
I-B. Pan, Supari, Tobacco and Intoxicants	106	106	105	105
II. Fuel and Light	112	112	116	116
III. Housing	105	105	100	100
IV. Clothing, Bedding and Footwear	107	107	107	108
V. Miscellaneous :				
(a) Medical Care	107	107	106	106
(b) Education, Recreation and Amusement	109	109	124	124
(c) Transport and Communication	109	109	107	107
(d) Personal Care and Effects	119	120	116	116
(e) Others	105	105	102	103
Miscellaneous Index ..	110	110	111	111
General Index ..	116	115	113	115
Estimated General Index on base at Asansol—1951 = 100 ..	128	127		

D. CHATTERJEE,

Labour Commissioner, West Bengal and
Competent Authority under Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100.)

Centre—Calcutta

Group/Sub-group	June 1964.
I-A. Food :	
(a) Cereals and Products	107
(b) Pulses and Products	143
(c) Oils and Fats	135
(d) Meat, Fish and Eggs	122
(e) Milk and Products	98
(f) Condiments and Spices	118
(g) Vegetables and Fruits	144
(h) Other Food	117
Food Index ..	118
I-B. Pan, Supari, Tobacco and Intoxicants ..	136
II. Fuel and Light	113
III. Housing	104
IV. Clothing, Bedding and Footwear ..	114
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	121
(e) Others	105
Miscellaneous Index ..	111
General Index	116
Estimated General Index on Base : 1944=100	175

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100)

Group/Sub-group.	Centre. Howrah May 1964.	Derjeeling. May 1964.	Jalpaiguri. May 1964.	Ranigunj May 1964.
I-A. Food :				
(a) Cereals and Products	107	106	103	109
(b) Pulses and Products	141	125	120	149
(c) Oils and Fats	131	126	134	140
(d) Meat, Fish and Eggs	124	114	126	122
(e) Milk and Products	105	123	85	109
(f) Condiments and Spices	124	111	109	106
(g) Vegetables and Fruits	141	107	185	143
(h) Other Food	117	116	115	129
Food Index	118	111	113	119
I-B. Pan, Supari, Tobacco and Intoxicants	116	107	106	105
II. Fuel and Light	117	108	136	118
III. Housing	104	100	100	100
IV. Clothing, Bedding and Footwear	112	115	109	108
V. Miscellaneous :				
(a) Medical Care	102	91	86	107
(b) Education, Recreation and Amusement	120	108	106	124
(c) Transport and Communication	108	100	104	107
(d) Personal Care and Effects	124	130	122	115
(e) Others	118	145	106	104
Miscellaneous Index	113	132	111	111
General Index	116	111	113	116

Estimated General Index :

Centre.	On base.							
Howrah	1944=100	166	..	..	..			
Asansol	1951=100	..	..	..	..			
Darjeeling	1948=100		131	..	..			
Jalpaiguri	1948=100	..	..	120	..			

D. CHATTERJEE,

Labour Commissioner, West Bengal, and
Competent Authority under Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

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SRAVANA 29] THURSDAY, AUGUST 20, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No 3330I.R./IR/10L-123(B)/63. — 3rd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 5388I.R./IR/10L-123(B)/63, dated the 23rd December 1963, the industrial dispute between Messrs. The General Electric Company of India Private Limited, Magnet House, 6 Chittaranjan Avenue, Calcutta-13, and their workmen represented by the G.E.C. Staff Union, Magnet House, 6 Chittaranjan Avenue (South), Calcutta-13, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Shamsed Ali, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company.

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Shamsed Ali, village Salon, district Rajbareilly, against Messrs. The General Electric Company of India Private Limited, 6 Chittaranjan Avenue, Calcutta-13, in connection with G.O. No. 5388I.R./IR/10L-123(B)/63, dated 23rd December 1963. (Case No. 61/64 under section 33A.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge

Appearances:

For the Applicant: Shri R. N. Basu Mullick, Secretary, General Electric Company Staff Union

For the Opp. Party: Shri B. B. Ghose, Advocate.

Award

This is an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Shamsed Ali, an employee of Messrs. The General Electric Company of India Private Limited, against the said Company in connection with Government of West Bengal, Labour Department, Order of Reference No. 5388I.R./IR/10L-123(B)/63, dated 23rd December 1963.

After the application was received, notices were issued to the parties concerned and instead of filing written statement the parties appeared before me

with a joint petition of compromise. The terms of settlement are fair and reasonable and the workman signed the compromise petition in my presence.

An award is accordingly made in terms of the said petition of compromise. The compromise petition forms Annexure to the award.

Dictated and corrected by me.

A. P. BHATTACHARYA,

Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
24-7-64.

Annexure

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute under Government of West Bengal, Labour Department, Order No. 5388I.R./IR/10L-123(B)/63, dated 23rd December 1963

Between

The General Electric Company of India Private Limited, Magnet House, 6 Chittaranjan Avenue, Calcutta-13 (to be hereinafter known as Company)

And

Their workmen represented by the General Electric Company Staff Union, Magnet House, 6 Chittaranjan Avenue, Calcutta-13 (to be hereinafter known as Union)

And

In the matter of an application under section 33A of Industrial Disputes Act.

Shri Shamsed Ali, village Salon, post office and district Rajbareilly—Applicant.

Versus

The General Electric Company of India Pvt. Ltd., 6 Chittaranjan Avenue, Calcutta-13—Opposite Party.

The humble petition of the applicant—
Most respectfully sheweth:

1. That the Company now offers the petitioner an alternative job which the petitioner has consented to accept.

2. That the petitioner has no grievance at this moment against the Company.

3. That the petitioner is desirous of withdrawing his application under section 33A.

In the circumstances the petitioner prays that his application under section 33A be allowed to be withdrawn and/or a no-dispute order be passed herein.

And for this act of kindness the petitioner shall ever pray.

Shamshad Ali.

Dated 13th/14th July, 1964
R. N. Basu Mullick, Secretary,
G.E.C. Staff Union, Calcutta.
14-7-64.

B. B. Ghose, Advocate, for G.E.C.
14-7-64.

A. P. BHATTACHARYYA,
Judge, Second Industrial Tribunal.
24-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3332-I.R./IR/11L-386/63.—3rd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4401-I.R./IR/11L-386/63, dated the 18th October 1963, the industrial dispute between Messrs. Bansidhar Surajmall, 4 Jagmohan Mullick Lane, Calcutta-7, and their workmen represented by Calcutta-Howrah Jamadar Sangh, 45B Strand Bank Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bansidhar Surajmull, 4 Jagmohan Mullick Lane, Calcutta-7, and their workmen represented by Calcutta-Howrah Jamadar Sangh, 45B Strand Bank Road, Calcutta-7. (Case No. VIII-252/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge.

Appearances:

For the Company: Shri N. K. Mukherjee, Advocate.

For the Union: Shri Sushil Das Gupta, Advocate.

AWARD

The Government of West Bengal, Labour Department, by Order No. 4401-I.R./IR/11L-386/63, dated the 18th October 1963, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for adjudication.

Issue

Whether the termination of service of Shri Sarju Prasad Tewari is justified? To what relief, if any, is he entitled?

An industrial dispute was referred for adjudication the order, dated 18th October 1963. After notices ere served on the parties they appeared and filed ritten statement. The matter was posted to 15th ily 1964 for hearing. The Company turned up with representative. The Union's representative was esent. The Secretary of the Union as well as the orkman concerned were absent. The Union's law- r states that he had talks with the Secretary of the nion who lost all touch with the workmen. The nion's lawyer accordingly pleads wants of instruc- on. I think the workman is not interested in the spute, and as such, a "no-dispute" award should be ade.

ictated and corrected by me.
A. P. BHATTACHARYA.
Judge.

A. P. BHATTACHARYA.
Judge, Second Industrial Tribunal.
25-7-64.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3336-I.R./IR/10L-149(A)/64.—3rd August 964.—Whereas under the Government of West engal, Labour Department, Order No. 3537-I.R./IR/)L-97 62, dated the 6th August 1962, hereinafter ferred to as the said Order the industrial disputes etween the employees of the Engineering Establish- ents mentioned in the list I of the said order and presented either by themselves or by the organisa- ons mentioned in list II of the said order on the e hand, and their workmen represented by the ade Unions mentioned in the list III of the said der, on the other, regarding the issues mentioned the said order, being matters specified in the Third hedule to the Industrial Disputes Act, 1947 (XIV 1947), was referred to the Seventh Industrial ribunal for adjudication;

And whereas during the pendency of proceedings efore the said Industrial Tribunal Shri Basdeb ngh, a workman of Messrs. Golden Steel Corpora- on, 64 G. T. Road (North), Lillooah, Howrah, one the Companies involved in the said disputes, made complaint in writing to the said Industrial Tribunal gainst the said Company alleging that the said Com- any had dismissed the said workman concerned in ich dispute;

And whereas in exercise of the powers conferred y section 33A of the Industrial Disputes Act, 1947 XIV of 1947), the said Industrial Tribunal has adju- icated upon the said complaint and submitted its ward to the State Government:

Now, therefore, in pursuance of the provisions of ction 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish e said award as shown in the annexure hereto.

ANNEXURE

the matter of a complaint under section 33A, Indian Disputes Act, filed by Shri Basdeb Singh, 34 Jaya Bibi Road, Bhot Bagan, Ghusuri, Howrah, against Messrs. Golden Steel Corporation, 64 G. T. Road (North), Lillooah, Howrah. (Case No. 146/63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by the applicant workman, Shri Basdeb Singh, against the O. P. Company, Messrs. Golden Steel Corporation, complaining of his alleged wrongful and illegal dismissal from service in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated 6th August 1962.

It is alleged that a charge-sheet, dated 24th/25th June 1963, containing some false and baseless charges was issued against him and he replied to the charge-sheet and then the Company issued a notice of enquiry but no enquiry was at all held according to the notice, though he attended the factory in response to the notice and ultimately he was dismissed without any enquiry.

The Company has filed its rejoinder to the workman's application admitting the dismissal of the workman during the pendency of the adjudication proceedings of the dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated 6th August 1962, and stating that the dismissal was effected after charge-sheet and after a fair and proper enquiry regarding the charge-sheet after notice to the workman and in his presence and with his participation and he was found guilty of the charges by the enquiry officer and accordingly, he was dismissed from service in accordance with the provisions of section 33(2)(b), Industrial Disputes Act, and an application for approval of the dismissal has already been made to the Tribunal.

After preliminary proceedings and some adjournments, the case was fixed for hearing on 24th July 1964. On the previous date (13th June 1964) the parties took an adjournment on the ground that a talk of compromise was going on. On 24th July 1964 the applicant workman filed a petition stating that the connected case under section 33(2)(b), Industrial Disputes Act, arising out of his dismissal has been amicably settled as per joint petition filed therein and in view of the compromise in that case, he might be permitted to withdraw the present application under section 33A. I have looked into the record of the connected case under section 33(2)(b), Industrial Disputes Act (case No. 277 of 1963), and I find that this case relating to the dismissal covered by the present case under section 33A has been amicably settled as per terms of the joint petition of the parties filed therein. It is thus clear that he parties have settled their dispute regarding the dismissal and so the applicant workman does not want to proceed with this application under section 33A, Industrial Disputes Act. In these circumstances, his prayer for withdrawal of the application should be granted and the case should be disposed of as withdrawn on compromise.

In the result, I permit the workman to withdraw his application under section 33A and dispose of the case as withdrawn on compromise. I award accordingly.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
27-7-64.

By order of the Governor.
S. C. MUKHERJEE.
Asst. Secy.

No. 3337I.R./IR/10L-149(A)/64. – 3rd August 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 3537I.R./IR/10L-97/62, dated the 6th August 1962, hereinafter referred to as the said order, the industrial disputes between the employees of the Engineering Establishments mentioned in the list I of the said Order and represented either by themselves or by the Organisations mentioned in list II of the said order, on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Ram Lakshan Singh, a workman of Messrs. Golden Steel Corporation, 64 G. T. Road (North), Lillooah, Howrah, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Ram Lakshan Singh of 34 Java Bibi Road, Bhot Bagan, Ghusuri, Howrah, against Messrs. Golden Steel Corporation, 64 G. T. Road (North) Lillooah, Howrah. (Case No. 147/63 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by the applicant workman, Shri Ram Lakshan Singh, against the O. P. Compa,ny Messrs. Golden Steel Corporation, complaining of his alleged wrongful and illegal dismissal from service in contravention of the relevant provisions of section 33, Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537I.R., dated 6th August 1962.

It is alleged that a charge-sheet, dated 26th June 1963, containing some false and baseless charges issued against him and he replied to the charge-sheet and then the Company issued a notice of enquiry but no enquiry was at all held according to the notice, though he attended the factory in response to the notice and ultimately he was dismissed without any enquiry.

The Company has filed its rejoinder to the workman's application admitting the dismissal of the workman during the pendency of the adjudication proceedings of the dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537I.R., dated 6th August 1962, and stating that the dismissal was effected after charge-sheet and after a fair and proper enquiry regarding the charge-sheet after notice to the workman and in his presence and with his participation and he was found guilty of the charges by the enquiry officer and accordingly he was dismissed from service in accordance with the provisions of section 33(2)(b), Industrial Disputes Act, and an application for approval of the dismissal has already been made to the Tribunal.

After preliminary proceedings and some adjournments; the case was finally fixed for hearing on 24th July 1964. On the previous date (13th June 1964) the parties took an adjournment on the ground that a talk of compromise was going on. On 24th July 1964 the applicant workman filed a petition stating that the connected case under section 33(2)(b), Industrial Disputes Act, arising out of his dismissal has been amicably settled as per joint petition filed therein and in view of the compromise in that case, he might be permitted to withdraw the present application under section 33A. I have looked into the record of the connected case under section 33(2)(b), Industrial Disputes Act (case No. 276 of 1963), and I find that this case relating to the dismissal covered by the present case under section 33A has been amicably settled as per terms of the joint petition of the parties filed therein. It is thus clear that the parties have settled their dispute regarding the dismissal and so the applicant workman does not want to proceed with this application under section 33A, Industrial Disputes Act. In these circumstances, his prayer for withdrawal of the application should be granted and the case should be disposed of as withdrawn on compromise.

In the result, I permit the workman to withdraw his application under secion 33A and dispose of the case as withdrawn on compromise. I award accordingly.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
27-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3338I.R./IR/10L-149(A)/64. — 3rd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537I.R./IR/10L-97/62, dated the 6th August 1962, hereinafter referred to as the said Order, the industrial disputes between the employees of the Engineering Establishments mentioned in the list I of the said order and represented either by themselves or by th Organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Khagendra Lall Barua, a workman of Messrs. Banerjee Cycle Industries, 23P Huges Road, Calcutta-15, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Khagendra Lall Barua of 3 G. J. Khan Road, Calcutta-39, against Messrs. Banerjee Cycle Industries, 23P Huges Road, Calcutta-15. (Case No. 163 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Khagendra Lall Barua, a workman of the opposite party Company, Messrs. Banerjee Cycle Industries, complaining of his alleged unjust, mala fide and vindictive dismissal with effect from 8th August 1963, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537I.R., dated the 6th August 1962, and in contravention of the relevant provisions of section 33, Industrial Disputes Act.

The relevant case put forward in the application is that as the applicant was an active worker of the Union and did not comply with the Management's direction for making adverse report against the workmen in course of his supervision work, he was falsely and maliciously charge-sheeted on 31st July 1963 and he submitted his reply to the charge-sheet on 1st August 1963 but the receipt of the reply was not acknowledged by the Management and then he sent a copy of the reply to the Management by registered post on 7th August 1963 and thereafter when he went to resume his duties on 8th August 1963, he was finally told that he had been dismissed from service. It is alleged that he went to resume his duty earlier from day to day after the charge-sheet, but he was not allowed to do any work and finally on 8th August 1963 he was told that he had been dismissed from service. The dismissal was effected without any notice or enquiry.

The Company has filed a rejoinder to the workman's application denying all the material allegations made against the Company. The substance of the relevant case of the Company is that this workman was charge-sheeted thrice—on 31st July 1963, 1st August 1963 and 9th September 1963—for commission of major misconducts. He replied only to the charge-sheet, dated 31st July 1963. The other two charge-sheets were sent to him by registered post, but they were returned as refused. On 31st August 1963 the Company issued a notice by registered post to the workman intimating that 18th September 1963 had been fixed as the date of enquiry regarding the charge-sheet. But, this notice was also returned as refused. As no other communication was received from the workman and he never appeared before the Company, the enquiry regarding the charge-sheets was held ex parte on 18th September 1963. Witnesses were examined at the enquiry. The workman was found guilty of the charges by the enquiry officer in his report and on the basis of this report, he was dismissed from the Company's service by a letter which was issued to him on 26th September 1963 by registered post, but this letter also came back as refused. The Company acted bona fide, as the dismissal was justified.

After preliminary proceedings, the case was fixed for hearing on 11th June 1964. On that date, the Company's representative appeared but none appeared for the workman and no step was taken on his behalf. The Tribunal suo moto adjourned the case to 14th July 1964 for hearing and disposal according to law. On 14th July 1964 neither party appeared and no step was taken for either of the parties. From the absence of the applicant workman on two successive dates of hearing and further from the absence of the Company also on the final date of hearing it is clear that the applicant workman is not pursuing the dispute and the present application under section 33A and the dispute has ceased to exist. Accordingly, the application is to be dismissed for non-prosecution and on the ground that the dispute is not being pursued.

In the result, I dismiss this application for non-prosecution and on the ground that the dispute has ceased to exist. I award accordingly.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
25-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3401-I.R./IR/11L-41(A)/61. — 4th August 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 3140-I.R./IR/11L-41(A)/61, dated the 13th June 1961, read with Corrigendum No. 4854-I.R./IR/11L-41(A)/61, dated 5th August 1961, the industrial dispute between the C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 18 Strand Road, Calcutta, and their Canteen staff represented by Shri Mrinal Kanti Bose and six other canteen staff, 34 Chowringhee Road, Calcutta-16, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between the Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 34 Chowringhee Road, Calcutta-16, subsequently substituted by C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 18 Strand Road, Calcutta, and their Canteen Staff represented by Shri Mrinal Kanti Bose and six other Canteen staff, 34 Chowringhee Road, Calcutta-16. (VIII-213 61.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Canteen Staff: Shri P. K. Sanyal, Advocate.
For the Company: Shri N. M. Das Gupta, Advocate.

This is a reference under section 10 of the Industrial Disputes Act arising out of Government of West Bengal, Labour Department, Order No. 3140-I.R./IR/11L-41(A) 61, dated 13th June 1961, followed by Corrigendum of the State Government No. 4854-I.R./IR/11L-41(A)/61, dated the 5th August 1961.

Notices were duly served and the parties entered their appearances and submitted written statements of their claims and cases.

A preliminary point on the question of jurisdiction was taken up by C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd. (hereinafter described as the C.R.O. Canteen Committee), on the allegations that the present reference based upon a corrigendum issued by the Labour Department is not maintainable in law and that this Tribunal has no jurisdiction to act upon the said corrigendum. The contention of the C.R.O. Canteen Committee is that the original reference cannot be cancelled, rescinded, amended or substituted by any corrigendum, and that the present corrigendum has changed the character of the original reference. On the other hand, the workmen appearing on behalf of the Canteen staff submitted that by the corrigendum there has been no substantial change in the original reference in that the corrigendum has simply corrected the name of one of the parties mentioned in the original reference. The argument was that the corrigendum is legal and that the Tribunal should adjudicate upon the issue involved in the original reference duly rectified by the corrigendum issued by the Labour Department of the State Government.

On the date fixed for hearing on the preliminary point raised, neither party adduced any evidence. They relied upon their argument advanced upon the points raised. In order to appreciate the contention raised, I should state, in short, the relevant fact. The State Government by a Notification dated 13th June 1961, sent an industrial dispute under section 10 of the Industrial Disputes Act existing between the Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 34 Chowringhee Road, Calcutta-16, and their Canteen staff represented by Shri Mrinal Kanti Bose and six others of the Canteen staff, 34 Chowringhee Road, Calcutta-16 relating to the following issue:

Is the dismissal of Shri Ramananda Bose justified? To what relief, if any, is he entitled?

Subsequently, by way of corrigendum the Government issued another Notification, dated 5th August 1961, in the following terms:

"In the preamble to the Government of West Bengal, Labour Department, Order No. 3140-I.R./IR/11L-41(A)/61, dated the 13th June 1961, for 'Head Office Canteen Committee of Messrs. Imperial Chemical Industries

(India) Private Ltd., 34 Chowringhee Road, Calcutta-16', read 'C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 18 Strand Road, Calcutta.'"

There is no dispute before me at the time of argument that there is one Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd. at 34 Chowringhee Road, Calcutta-16, and that there is another Canteen Committee known as "C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd. at 18 Strand Road, Calcutta." There are, therefore, two separate canteens—one at 34 Chowringhee Road, Calcutta, and another at 18 Strand Road, Calcutta—under the management of two distinct committees. There is no dispute before me that the present issue relates to the management of C.R.O. Canteen Committee at 18 Strand Road, Calcutta. Admittedly, the issue, in fact, does not relate to the Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd. (hereinafter referred to as the Company).

In the original reference, dated 15th June 1961, the parties to the dispute were the Head Office Canteen Committee of the Company and their Canteen staff. The Government of West Bengal subsequently inserted by the corrigendum the name of C.R.O. Canteen Committee of 18 Strand Road in place of the Head Office Canteen Committee of the Company of 34 Chowringhee Road, Calcutta-16. Shri Das Gupta, on behalf of the Canteen Committee, has argued that the Government has no power to issue any Notification by way of corrigendum to cancel or rescind or amend or alter or rectify the first reference, and that by the corrigendum, dated 5th August 1961, the original reference has been virtually cancelled, or rescinded or altered on material particulars, and that this act of the Government was illegal. In connection with this contention Shri Das Gupta has referred to the cases reported in 1958 L.L.J. Vol. II, at page 634, 1962 F.L.R. at page 308 and 1960 F.L.R. at page 60. The first case between the State of Bihar and D. N. Ganguli and others was decided by the Supreme Court. In this case several provisions of law were considered, particularly, section 21 of the General Clauses Act, sections 10, 20, 17A, 19 and 12(5) of the Industrial Disputes Act. On consideration of all the points raised, it was decided by the Hon'ble Judges of the Supreme Court that the order of reference made by the appropriate Government under section 10(1) of the Industrial Disputes Act cannot be cancelled or superseded by a subsequent Notification. Such cancellation is invalid and ultra vires.

In the case of Keshoram Cotton Mills versus The Second Labour Court and others, reported in 1962, F.L.R. at page 308. Mr. Justice Banerjee has held that the State Government has no power to add party to the reference except under section 10(5) of the Industrial Disputes Act. At the same time it has been, however, stated that if there is any apparent error in the order of reference and if there is no question of supersession, cancellation or modification of or addition to the original reference, such error may be corrected by way of corrigendum. The Madras High Court in the case of the management of Thambi Service, Salem versus The Presiding Officer, Labour Court, Coimbatore and another, reported in 1960 F.L.R. p. 60, has held that the Government has no power to cancel, or modify the reference once made under section 10 of the Industrial Disputes Act. This decision is, of course, based upon the decision of the Supreme Court, just mentioned hereinbefore.

Shri Sanyal for the workmen has submitted at first that the Canteen Committee cannot take up the objection now after so much delay. This matter went up to the Hon'ble High Court in connection with an interlocutory matter. Before the Hon'ble High Court the Canteen Committee did not take up this point when the matter came up for hearing under Article 226 of the Constitution of India. An attempt has been made to argue that when this point was not taken up earlier, the Tribunal should not allow C.R.O. Canteen Committee to pursue this point. I cannot accept this contention. In the written statement this specific point was taken up by the C.R.O. Canteen Committee. Before the Hon'ble High Court the matter was taken in connection with another point and in that proceeding there was no occasion to take up this plea. Before the actual hearing either of the parties can certainly raise any preliminary or jurisdictional point and there can be no objection to it. There can be no question of estoppel, acquiescence and waiver. The point of law which goes to the very root of the case can certainly be taken up not only by the parties but also by the Tribunal, if not taken by the parties.

The next point taken up by the workmen is that Sec. 21 of the General Clauses Act allows the Government to issue corrigendum for correction, and

amendment of the original reference. As had already been decided by the Hon'ble Supreme Court, I must hold that this ground cannot support the workmen. This provision cannot be applicable in the case of Industrial Disputes Act regarding cancellation or rescission of the original order of reference made under section 10(1) of the Industrial Disputes Act as in the present case. Virtually speaking and for all practical purposes, the corrigendum issued by the State Government in the present case has changed the entire character of the original reference by deleting the name of the Head Office Canteen Committee and by substituting in its place the name of C.R.O. Canteen Committee of 18 Strand Road. This is not a case under section 10(5) of the Industrial Disputes Act for adding parties. After substitution of the new name of a different committee, the character and nature of the original reference has completely changed. In the original reference the dispute was between the Head Office Canteen Committee at 34 Chowringhee Road, and their Canteen staff, 34 Chowringhee Road, whereas by the corrigendum the dispute has become between C.R.O. Canteen Committee of 18 Strand Road and their staff, 34 Chowringhee Road. This is not a simple amendment or rectification of an apparent mistake. There has been by the corrigendum a material change, nay a new dispute between two different parties, not mentioned in the original reference. In this connection it has been argued from the side of the workmen that the subsequent notification simply sought to remove a mitsake which was apparent on the face of it. As I have already discussed, I cannot accept this argument. Shri Sanyal for the workmen has cited before me a Bombay Case, reported in 1961, L.L.J. Vol. II, p. 732, to argue that the Government can certainly correct the mistakes which have been made in the original reference. In that case the fact shows that there was no cancellation of the original order and that there was a simple mistake. I do not think that the mistake crept in the original reference of that case was substantial or changed the character of the reference. The case relied upon by Shri Sanyal is, therefore, of no avail. The other case relied upon by Shri Sanyal is reported in 1961, F.L.R., p. 186, to show that the government by a corrigendum can correct the original reference made under section 10 of the Industrial Disputes Act. In this case there was some addition to the issue mentioned in the reference, and this was done by a corrigendum. This case again does not support the workmen in the case before me because simple addition of something to the issue did not change the character of the original reference in the case just cited. On consideration of the facts and circumstances of this case, I hold that the Government by way of corrigendum changed the original reference completely by substituting a new party. This action of the Government is cancellation or rescission which has been done illegally.

In view of my findings above, the corrigendum issued by the State Government affecting the original reference was illegal and ultra vires and this Tribunal has no jurisdiction to adjudicate upon the issue between the parties after substitution of new party by the corrigendum.

The next question that arises for consideration is what should be the procedure at this stage to be followed by this Tribunal. When I have found that the corrigendum issued by the Government by the Notification, dated 5th August 1961, is ineffective and bad in law, the original reference arising out of Notification of the Labour Department of the State Government No. 3140-I.R./IR/11L-41(A)/61, dated 13th June 1961, stands good. Admittedly, there is, in fact, no dispute before me between the Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 34 Chowringhee Road, Calcutta-16, and their staff, and that is why the name of the Head Office Canteen Committee has been removed by the corrigendum. When this is a fact, I cannot hold that there is any industrial dispute between the Head Office Canteen Committee of the Company and their staff or workmen. There is no occasion for adjudication of any issue mentioned in the original reference as between the parties named therein.

In the result, I find no dispute existing between the Head Office Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 34 Chowringhee Road, Calcutta-16, and their

Canteen staff mentioned therein, and that this Tribunal has no jurisdiction to decide the dispute mentioned in the original order of reference as between the C.R.O. Canteen Committee of Messrs. Imperial Chemical Industries (India) Private Ltd., 8 Strand Road, Calcutta, and the canteen staff mentioned in the order of reference as the corrigendum, dated 5th August 1961, is invalid, ineffective and ultra vires.

The award is passed accordingly.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
27-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3105-I.R./IR/10L-226/63. –4th August 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 4712-I.R./IR/10L-226/63, dated the 22nd November 1963, the industrial dispute between Messrs. Instrument Research Laboratory Ltd., 22 Prince Anwar Shah Road, Calcutta-33, and their workmen represented by Instrument Research Laboratory Ltd. Employees' Union, 40/1 Prince Anwar Shah Road, Tollygunge, Calcutta-33, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Instrument Research Laboratory Ltd., 22 Prince Anwar Shah Road, Calcutta-33, and their workmen represented by Instrument Research Laboratory Ltd. Employees' Union, 40/1 Prince Anwar Shah Road, Tollygunge, Calcutta-33. (Case No. 282 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

This dispute between Messrs. Instrument Research Laboratory Ltd., 22 Prince Anwar Shah Road, Calcutta-33, and their workmen represented by Instrument Research Laboratory Ltd. Employees' Union, 40/1 Prince Anwar Shah Road, Calcutta-33, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 4712-I.R./IR/10L-226/63, dated the 22nd November 1963, for adjudication upon the only issue which is as follows:

Whether the dismissal of Shri Gouri Sankar Ghosh is justified? To what relief, if any, is he entitled?

This reference was received on 27th November 1963 and notices were issued to the parties fixing 17th December 1963 for appearance and filing of the written statement by the Union. The Company entered appearance on 17th December 1963, and after several adjournments it filed its written statement on 22nd February 1964. The parties were asked to file their respective documents on 10th March 1964. The case was thereafter fixed for hearing on 29th June 1964. On that date the parties appeared and stated that a talk of compromise was going on between the parties for settlement of the dispute amicably. On that ground the parties took time and ultimately on 18th July 1964 a joint petition of compromise was filed by the parties embodying therein the terms of settlement. I have perused the petition of compromise and I am satisfied that the settlement is bona fide and the terms of settlement are fair and reasonable. The settlement is therefore recorded and an award be passed in terms thereof. The joint petition of compromise do form part of the award as Annexure A.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
21-7-64.

Annexure "A"

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute between Messrs. Instrument Research Laboratory Ltd. and their workmen represented by Instrument Research Laboratory Ltd. Employees' Union

And

In the matter of Government Order of Ref. 4712-I.R./IR/10L-226/63, dated 22nd November 1963.

The humble petition of compromise of the parties to the dispute—

Most respectfully sheweth:

1. That the case pending adjudication has been settled amicably between the parties.

2. That the workman concerned has been paid in full settlement of his dues.

3. That a compromise award in the aforesaid terms may kindly be given.

And for this parties as in duty bound shall ever pray.

For the workmen:
Amar Prosad Chakravorty,
Advocate, for the Union.
18-7-64.

For Instrument Research
Laboratory Employees' Union:
Prosad Kumar Dalal,
Secretary.
Gouri Sankar Ghosh,
Workman.

For the Company:
Instrument Research
Laboratory Ltd:
S. K. Mukherji,
General Manager.
A. Sarkar, Advocate for
the Company.
18-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3414-I.R./IR/10L-115/63.—5th August 1964. Whereas under the Government of West Bengal, Labour Department, order No. 4124-I.R./IR/10L-115/63, dated the 1st October 1963, the industrial dispute between Messrs. Hindusthan Development Corporation Ltd. Engineering Factory, 38 Tiljala Road, Calcutta-39, and their workmen represented by the Hindusthan Development Corporation Ltd. Engineering Factory Employees' Union, 88 Picnic Garden Road, Calcutta-39, regarding the issues mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Hindusthan Development Corporation Ltd. Engineering Factory, 38 Tiljala Road, Calcutta-39, and their workmen represented by the Hindusthan Development Corporation Ltd. Engineering Factory Employees Union, 88 Picnic Garden Road, Calcutta-39 (Case No. 231 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri J. N. Chatterji, Deputy Labour Adviser of Indian Engineering Association.

Present for the Union: Shri Nikhil Roy and Shri Shyam Sundar Choudhury, Advocates.

This dispute between Messrs. Hindusthan Development Corporation Ltd. Engineering Factory and their workmen was referred to this Tribunal under G.O. No. 4124-I.R./IR/10L-115/63, dated the 1st October 1963, for adjudication upon the only issue which is as follows:

Is the dismissal of Sarvashri Sudhir Kumar Ganguly and Dukhi Ahir justified? To what relief, if any, are they entitled?

The case of the Union, shortly, stated is as follows: Messrs. Hindusthan Development Corporation Ltd. Engineering Factory is a prosperous concern and it maintains a factory at 38 Tiljala Road. There are two Unions of the workmen —one is a Communist-cum-R.S.P. Union, known as the Hindusthan Development Workers Union, and the other known as Hindusthan Development Corporation Ltd. Engineering Factory Employees' Union under the banner of the Indian National Trade Union Congress. Shri Sudhir Kumar Ganguly and Shri Dukhi Ahir, who were members of the Workers' Union severed their connection with that Union and took active part in the formation of the Employees' Union. The management, however, did not take in good grace the formation of the Employees' Union, and consequently the Trade Union activities of these two workmen. Shri Sudhir Ganguly was given a charge-sheet on 21st January 1963 untruly alleging that he disobeyed the order of the General Manager by absenting himself from his duty on 20th January 1963. He submitted his explanation. He was given notice of an enquiry to be held against him on 28th January 1963, but on that date no enquiry was held, and another charge-sheet was given to him. Shri Ganguly submitted his explanation on 29th January 1963 denying the charges brought against him. Then, after a so-called enquiry he was dismissed from service with effect from 1st March 1963.

The management issued a charge-sheet to Shri Dukhi Ahir on 24th January 1963 on a false allegation. He submitted a reply in which he denied the charge that was brought against him. Thereafter the management, after a sham enquiry and without giving him any opportunity to defend himself, dismissed him from service with retrospective effect from 24th January 1963. The dismissal of this workman with retrospective effect has been challenged by the Union as illegal and inoperative. It is stated that the dismissal of these two workmen has been wholly unjustified, unfair and mala fide, and in violation of the principles of natural justice with ulterior motive and for extraneous consideration. The workmen have prayed for their reinstatement to their former posts and also for their full wages and allowances during the period of their wrongful non-employment.

The case of the Company as made out in its written statement may shortly be stated as follows: Shri Sudhir Kumar Ganguly was a compounder in the First Aid Dispensary of the Company, and Dukhi Ahir was employed in the Sleeper Department of the Company. The workmen by and large voluntarily agreed to work on any Sunday and to contribute their earnings on that date to the National Defence Fund. This agreement was made with the recognised Union, and the Company issued a notice on 19th January 1963 directing the workmen to attend to their duties on Sunday, the 20th January 1963 to enable them to contribute their earnings of that date to the Defence Fund. Shri Ganguly deliberately absented himself from duty on 20th January 1963 and a charge-sheet was issued to him. He submitted a reply to the charge-sheet. Another charge-sheet was issued to him on 28th January 1963 alleging that he tried to dissuade other workers from attending the factory on 20th January 1963. He submitted a reply to the charge-sheet, and after a proper enquiry into the charge-sheets the management came to the bona fide conclusion that he was guilty of gross misconduct which warranted his dismissal. He was accordingly dismissed from service with effect from 28th February 1963.

Shri Dukhi Ahir also did not attend his duty on 20th January 1963 as directed by the General Manager of the Company. He also insisted other workmen not to work on 20th January 1963 and also held threats to other workers and abused them. A charge-sheet was issued to him for misconduct, and after a proper domestic enquiry the management found him guilty of gross misconduct, and accordingly dismissed him from service. It is said that the dismissal of both these workmen is just and proper and bona fide, and they are not entitled to any relief, as prayed for.

AWARD

The only issue for adjudication in this case relates to the dismissal of Sarvasri Sudhir Kumar Ganguly and Dukhi Ahir. The dispute between Shri S. K. Ganguly and the Company has been settled amicably out of Court and a joint petition to that effect has been filed by the parties. The terms of compromise as stated in the petition appear to be quite fair and reasonable and there is no reason to suspect the bona fides of the settlement. Shri Ganguly has given up his claim for reinstatement in lieu of a lump sum ex-gratia payment of Rs. 1,700 and a receipt has also been filed to show payment of this amount to him. The dispute, so far as Shri Ganguly is concerned, has become non-existent, and no adjudication of his dispute is called for.

I shall now deal with the dispute of Dukhi Ahir. The undisputed facts bearing on his dismissal are these:

He was given a charge sheet on 24th January 1963, the charge against him being that he wilfully disobeyed the order of the General Manager by absenting himself from duty on 20th January 1963, and also threatened and abused Nagina Singh, a workman of the Company, which constituted a major misconduct on his part. He submitted a reply to the charge-sheet denying the charges brought against him. Thereafter an enquiry was held into the charge-sheet issued to him and, as a result of the enquiry he was dismissed from service with retrospective effect from 24th January 1963. The dismissal of this workman has been challenged on two grounds, in the first place it is contended that the order of dismissal with retrospective effect is illegal and as such the order of dismissal cannot be allowed to stand. In the next place, it has been urged that the finding of the enquiring officer cannot be said to be a reasonable one in view of the evidence which was adduced by him, and his finding also suffers from this infirmity that he did not weigh and consider the evidence that was produced before him. Admittedly, a charge-sheet was issued to Dukhi Ahir on 24th January 1963, and he was suspended with immediate effect pending enquiry (vide charge-sheet Ext. A). Thereafter, by the letter, Ext. C, he was dismissed from service with effect from the date of his suspension, i.e., 24th January 1963. It is now well settled by a series of decisions that suspension or dismissal or removal from service with retrospective effect is illegal and invalid. In the case of Satyendra Kumar Dutta, and Administrator, District Board (1959-I L.L.J. 585) it has been held that the order of dismissal with retrospective effect must be held to be an illegal order and consequently dismissal must be held to be wrongful. The same view has been taken in the recent case of Sudhir Ranjan Haldar and the State of West Bengal and another, reported in F.L.R. 1961, p. 98. In view of these decisions it must be held that the dismissal of Dukhi Ahir with retrospective effect from 24th January 1963 is illegal and cannot stand. This workman is, therefore, entitled to the reliefs claimed on this ground alone.

I now propose to deal with the merits of the case as arguments have been advanced by the learned representatives of both sides. It is an admitted fact that an enquiry was held on 4th February 1963 into the charge-sheet, Ext. A, which was issued to the workman. It is also not disputed that the workman Dukhi Ahir was present at the enquiry and he also put his signature on the enquiry proceedings which have been marked Ext. D. O.P.W. 1 Shri Santimoy Mukherji, who was formerly the Labour Officer of the Company, has been examined. It is stated by him that Dukhi Ahir was given opportunity to cross-examine the witnesses examined at the enquiry on behalf of the Company, but he declined to do so. He also did not want to examine any witness on his behalf. It is further stated by this witness that the statements of the witnesses were explained to them

in presence of Dukhi Ahir. There was no cross-examination of this witness on this point, and the endorsement in the enquiry proceedings also supports the statement. It is, therefore, difficult to believe that the workmen concerned was not given opportunity to defend himself, or that he did not understand the contents of the proceedings. It is admitted by this workman that he did not make any complaint in writing to the Company regarding the enquiry made against him. The Secretary of the Union also did not inform the Company regarding the unsatisfactory nature of the enquiry. It is stated by Dukhi Ahir that he told the Union Secretary that the proceedings of the enquiry were not explained to him, and that he was not allowed time to examine witnesses from Barrackpore whom he wanted to examine. The Secretary of the Union, P.W. 1, does not corroborate him. In view of the evidence on record, it must be held that there was a fair and proper enquiry against the workman concerned, and he was also given full opportunity to defend himself. It has been urged that the finding of the enquiring officer cannot be regarded as reasonable in view of the fact that the witnesses named in the complaint, Ext. F, made by Nagina against Dukhi Ahir, on the basis of which the charge-sheet was issued against Dukhi Ahir, were not examined at the enquiry. It is true that except Jagadish Tewari, the two other witnesses named in the complaint of Nagina, viz., Gurudas Chatterji and Musafir Roy, have not been examined at the enquiry. Jagadish Tewari, although named as a witness to the incident, has denied having seen any occurrence. Besides Jagadish, the other witnesses examined at the enquiry are Nagina Singh, Sadhu Charan and Nandalal Purkayet. They have deposed to prove the charge brought against Dukhi Ahir. They were not cross-examined by Dukhi Ahir although he was given opportunity to cross-examine them, and their evidence stands unchallenged. It is no doubt true that the witnesses mentioned in the complaint, Ext. F, made by Nagina would have been the best person to prove the alleged occurrence. But the evidence that was adduced before the enquiring officer and recorded by him was considered as sufficient to prove the charge against him, and on the evidence on record it cannot be said that the finding arrived at by the enquiring officer is perverse or such a finding could not be arrived at by a prudent man. I accordingly hold that the charge against Dukhi Ahir was established at the domestic enquiry, which enquiry was fair and proper. In view of the fact, however, that the order of dismissal was not legal and valid inasmuch as it was given retrospective effect, the order of dismissal cannot be maintained and is liable to be set aside. In the result, the order of dismissal of Dukhi Ahir, the workman concerned, is set aside. The Company is directed to reinstate him and to pay him back wages from the date of his suspension till the date of his reinstatement within a month from the date of publication of this award in the Calcutta Gazette. This is my award.

Taken at my dictation and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
25-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3467I.R./IR/13L-41/63.—6th August 1964.—Whereas an industrial dispute between Messrs. Rolls Print Co., 1/2 New Taratalla Road, Calcutta-27, and their workmen represented by the Press Employees' Association, 249B Bipin Behari Ganguly Street, Calcutta-12, relating to the matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration by the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department Order No. 57-I.R./IR/13L-41/63, dated the 10th January 1964;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 3rd August 1964;

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

Arbitration award in the matter of an industrial dispute between Messrs. Rolls Print Co. (P) Ltd., 1/2 Taratolla Road, Calcutta-27, and their workmen represented by Press Employees' Association, 249B Bipin Behari Ganguly Street, Calcutta-12.

BEFORE THE ARBITRATOR

PRESENT:

Shri H. M. GHOSH, Deputy Labour Commissioner—Arbitrator.

For the Association: Shri Anil Das Chowdhury, Vice-President, Press Employees' Association.

For the Company: Shri Satish Krishen, In-charge, Factory Administration.
Shri Lahiri, Legal representative of the Company.

Government of West Bengal in the Labour Department by Order No. 57-I.R./IR/13L-41/63, dated 10th January 1964, published the Arbitration Agreement as shown in the annexure hereto, under sub-section 3 of section 10A of the Industrial Disputes Act, 1947 (XIV of 1947), in respect of the industrial dispute between Messrs. Rolls Print Co. (P.) Ltd., 1/2 Taratolla Road, Calcutta-27, hereinafter referred to as the employer and their workmen represented by Press Employees' Association, 249B Bipin Behari Ganguly Street, Calcutta-12, hereinafter referred to as the Association, and the said dispute was referred to Arbitration by the employer and the workmen under sub-section (1) of section 10A of the said Act.

The Arbitration Agreement between the employer and the workmen referred the following specific matters of dispute to me for arbitration:

Whether the dismissal of Bachha Singh (Watchman) is justified? To what relief he is entitled?

The above reference was received on 18th January 1964. The employer and the Association were requested to submit written statements and the employer's written statement was received in the last week of February 1964 and the Association's written statement was received earlier. The written statements submitted by the parties were respectively sent to the opposite party for information and comments, if any. The parties submitted their further comments in the second week of March 1964. The date for hearing of the representatives of both the parties was fixed on 23rd March 1964 and examination of witnesses and arguments were heid on 6th April 1964, 17th April 1964, 12th May 1964, 22nd May 1964 and 5th June 1964. These dates were fixed to suit the convenience of the parties in consultation with them.

The Association's case as per written statement is that the employer is a very old, big and prosperous printing concern, engaged in quality work of a very high order and is a regular printer of State Bus tickets, Telegram papers, Brooke Bond label, etc. The prosperity and the reputation of the employer have been built up through the efficient, hard and loyal services of the workmen and that notwithstanding the steady progress and prosperity the workmen are subjected to various kinds of exploitation. For the purpose of collective bargaining the workmen joined the Union which was not to the liking of the Company. Shri Bachha Singh was an active member of the Union who has served the Company as Durwan for long six years with clean service to his credit, but the Company by way of victimization illegally suspended and framed charge-sheet against him on 27th August 1963 bringing false and vague allegations which were denied by Shri Bachha Singh in his explanation, dated 28th August 1963. The Company, therefore, without holding any enquiry and actuated by mala fide intention terminated the services of Shri Bachha Singh in gross violation of the principle of natural justice. As the termination of services of Shri Bachha Singh was unjustified, illegal, mala fide and in act of victimization, the Association claimed reinstatement with all back wages including bonus, leave wages for the period of unemployment and other relief as may be deemed fit and proper.

The employer's case is as follows:

Shri Bachha Singh was employed as a Watchman in the factory at Taratolla Road and his duty included inter alia to keep watch at the gate of the factory so that no goods could pass out of the factory without verification of the goods as per the Gate Pass issued for the purpose. On 27th August 1963, while Shri Bachha Singh was on duty at the gate, Shri Santoshi Yadav, an employee of General Timber Works, 50/2 Hazra Road, took delivery of certain corrugated iron sheets from the employer's factory and proceeded with the goods loaded on a handcart drawn by a handcart puller towards the factory gate at about 4 p.m. Shri Santoshi Yadav was given a Gate Pass so that the watchman on the strength of the Gate Pass would allow the goods to be taken out of the factory after verifying the contents mentioned in the Gate Pass. Shri Santoshi Yadav on reaching the gate produced the Gate Pass and handed over the same to the Watchman Shri Bachha Singh. Bachha Singh demanded Rs. 5 from Shri Santoshi Yadav as "baksis" for opening the gate for him and allowing the goods to be taken out. Santoshi Yadav refused to pay and there was a hot altercation between Santoshi Yadav and Bachha Singh over this, which drew attention of some employees of the factory who came to the gate. Santoshi Yadav thereafter reported the matter to Shri Satish Krishen, In-charge of the Factory Administration. At the intervention of Shri Satish Krishen, Santoshi Yadav was allowed to take the goods out of the factory. Shri Satish Krishen asked Bachha Singh and the employees who reported the matter to him to submit their statements in writing. While two employees submitted their statements under their signature, Bachha Singh refused to do so and insisted that it was his right to claim such "baksis." Thereupon a charge-sheet was issued on the same date to Bachha Singh and a letter suspending him was also issued to him on the same date. At first he refused to accept this letter in presence of witnesses. However, he later accepted the letter but refused to give acknowledgement receipt. Bachha Singh submitted his explanation on the next day denying the charges. On 28th August 1963 the proprietor of General Timber Works, employer of Santoshi Yadav, forwarded a letter of the same date through Shri Santoshi Yadav to the Company and Santoshi Yadav was asked to submit his written complaint which he did under his signature, although the Management issued charge-sheet to Bachha Singh and received his explanation and the verbal complaint of Shri Yadav which was confirmed in writing under his signature. The Management on receipt of signed statements from witnesses decided not to continue disciplinary proceedings any further as pursuing the disciplinary proceedings might lead to Bachha Singh's dismissal which in turn would affect his future career. The Management, therefore, taking compassionate view decided to terminate his services by way of discharge simplicitor and offered one month's wages in lieu of notice. The employer denied that Bachha Singh was dismissed by way of punishment or that they acted in a mala fide manner which amounted to unfair labour practice or victimization. It was contended that the observance of the principle of natural justice which was initiated was dropped in the interest of the employee concerned. With these arguments the employer denied liability for grant of any relief whatsoever as the workman is not entitled to any relief.

It appears from documents exhibited before me during arbitration that the letter, dated 27th August 1963, asking Bachha Singh to explain, runs as follows:

> "You are hereby asked for explanation that why you have not allowed the cart at 4 p.m. today when he approaches to the gate to go out of the factory although the necessary Gate Pass has been duly signed by me. You are advised to give reply within 24 hours on receipt of this letter."

In the second letter, dated 27th August 1963, his services were suspended from the same date until further notice.

Extract from Bachha Singh's written explanation is quoted below:

"I deny the allegation that I did not allow the cart to go out. When the Gate Pass was shown to me by the cartman I started immediately verifying the Gate Pass with the actual count of the empty tins which the cartman was carrying in the cart. This was necessitated in the interest of the Company as in the Gate Pass the size and the number of the tin containers were mentioned and I wanted to have it verified. My action in counting the containers was justified lest I would have been held responsible if the number of tins mentioned in the Gate Pass did not tally with the number actually being carried in the cart. The cartman unnecessarily got irritated and shouted at me to allow him to go without verification. When I refused to oblige him he threatened that he would go to the office and complain against me that I refused to allow him to go out.

I deeply regret that for carrying out my duties I have been put under suspension. Under the circumstances mentioned above I feel sure that you will kindly withdraw the charge-sheet and also the suspension order and allow me to resume my duty with full wages for the period of suspension."

The Management's letter, dated 2nd September 1963, addressed to Bachha Singh, runs as follows:

"We are in receipt of your reply, dated 28th August 1963.

Immediately after the incident you were questioned in the presence of responsible persons about your action, when you clearly admitted having demanded money from the handcart man despite his producing a genuine Gate Pass and contended that there was nothing wrong in it. You also admitted that this practice was followed by you all along. You also alleged that other Durwans do the same thing.

This action on your part is a clear case of taking illegal gratifications in which you have been indulging in all along and constitutes a misconduct deserving immediate dismissal without notice.

Your services are therefore terminated forthwith but considering the length of service you will be paid a month's salary in lieu without prejudice or precedence.

You may collect your dues from this office at any time on any working day during office hours."

The receipt of this letter, dated 2nd September 1963, by Bachha Singh has been denied by the Association on behalf of Shri Singh.

During the course of hearing the employer produced four witnesses, namely, Shri Satish Krishen, In-charge, Factory Administration, Shri P. C. Sharma, Chief Engineer, Shri Tapan Kumar Banerjee, Assistant, Time Office and Shri Santoshi Yadav, who came with the handcart on behalf of General Timbers to take delivery of goods on 27th August 1963. They were all cross-examined by the Association's representative. The Association produced Shri Bachha Singh, Durwan, who was also cross-examined by the employer's representative. The employer at a later stage submitted through their legal representative written statements of Santoshi Yadav, a letter dated 28th August 1963, from General Timber Works signed statement of Shri P. C. Sharma, dated 29th August 1963, statement of Shri Tapan Kumar Banerjee, dated 27th August 1963. The Association's representative, however, did not admit these letters as they were not produced by persons concerned but submitted through Company's representative.

The issue for arbitration before me is: "Whether the dismissal of Bachha Singh (Watchman) is justified? To what relief he is entitled?" and the issue for arbitration was agreed upon by both the employer as well as the Association.

The employer's plea that it was a case of "discharge simplicitor" cannot be accepted as it would appear from the charge-sheet issued to Bachha Singh, dated 27th August 1963, and also the letter, dated 2nd September 1963, purported to have been issued to Bachha Singh that the termination of service is punitive and the Management had the intention to punish Bachha Singh for misconduct and it is not a bona fide exercise of the employer's right to terminate the services of an employee on payment of a month's notice as per condition of service and the order or discharge is in effect an order of dismissal and in the present case thus dismissal has been effected without proper enquiry with the result that the employee concerned has been denied natural justice.

It is a well-settled principle that in cases where an industrial dispute is raised on the ground of dismissal and is referred to a Tribunal or an arbitrator, the arbitrator or Tribunal would naturally want to know whether the impugned dismissal was preceded by a proper enquiry or not or in other words whether natural justice by way of proper enquiry into the charges levelled against the employee concerned, was shown and the charges were ultimately proved through such enquiry. In the event the charge levelled are proved through proper enquiry, it would be open for the employer to award such disciplinary punishment as may be deemed fit by them and the industrial tribunal or adjudicator should not sit in appeal over the findings recorded and should not normally interfere with the Management's decision. The tribunal or the arbitrator could, however, interfere where there is want of good faith, where there is victimization or unfair labour practice or the Management is guilty of basic error for violation of the principle of natural justice. It follows, therefore that the issue about the merit of the impugned order of termination of service is at large before me as an Adjudicator and on the basis of facts and evidences revealed before me it would have to be decided whether the termination is justified and if not, what would be the proper order to make in this case. It is well settled that where no proper domestic enquiry has been held the employer can lead evidence before the arbitrator and justify his action and the case has to be considered on its own merit and the arbitrator should come to its own conclusion without having any regard for the stand taken by either parties.

During arbitration proceedings before me both the employer's as well as the Association's representatives

were given full opportunity to lead evidences in support of their respective claim and stand and to cross-examine the witnesses produced by either parties.

I now propose to deal with the depositions made before me by the witnesses on behalf of the employer.

Shri P. C. Sharma, Chief Engineer, stated before me that when he went to the factory gate on 27th August 1963 hearing some "golmal" he was told by Shri Yadav that the Durwan refused to open the gate demanding money and when he asked Bachha Singh what all these were, Bachha Singh told him that all the Company's men pay him "baksis." Shri P. C. Sharma further stated that he told Bachha Singh that it was not proper and reasonable and he took Santoshi Yadav to Shri Satish Krishen, In-charge, Factory Administration, and asked Shri Satish Krishen to see the "golmal" at the gate.

Shri Santoshi Yadav during deposition before me stated that the Durwan asked him to give Rs. 5. Shri Yadav told him that he was an employee and he would report to his employer and if the employer paid the money he would pay him. Then the Durwan asked Yadav to promise that he would come following day to give him Rs. 5 if the amount was not then with him and the Durwan told him that unless he assured this he would not open the gate. Thereafter Shri Yadav asked the Durwan that as he had produced the necessary Gate Pass and the goods were counted he should open the gate and some altercation ensued. Shri Yadav also stated that Shri Sharma asked him to report the matter to Shri Satish Krishen "Barra Saheb" and he went to him and explained to him that the Durwan was demanding Rs. 5 which he could not pay because he had no money. He also reported the matter to his own employer and with a letter from his employer he again reported to the Factory on 28th August 1963 and gave a statement to Shri Satish Krishen explaining the incident and also signed a written statement. He said that even when Bachha Singh was asked by Shri Satish Krishen to open the gate, Bachha Singh did not do so and another man opened the gate.

Shri Tapan Kumar Banerjee, an assistant of the Company, during deposition before me stated that on 27th August 1963 on hearing "golmal" at the gate at about 4 p.m. he went to the gate and heard that Bachha Singh was demanding Rs. 5 from the man accompanying the handcart. He said that he heard clearly Bachha Singh saying that unless he was paid Rs. 5 he would not allow the cart to go out. Bachha Singh at the same time told the man that if he promised to pay him next day then he would allow him to go out of the gate. He also said that he heard Bachha Singh telling the man that the money he asked for was his "hak" and it would not affect the Company in any way. He asserted that the written statement given by him regarding the incident to the Management is correct.

Shri Satish Krishen, In-charge, Factory Administration, corroborated that Shri P. C. Sharma and Shri M. Bhargava along with Shri Yadav at about 4 p.m. on 27th August 1963 reported the incident at the gate. During deposition he corroborated the statements of the other witnesses regarding demand of money by Bachha Singh. He also confirmed that after going to the gate he ordered Bachha Singh to open the gate and allow the cart to go out. But Bachha Singh did not obey him. In the meantime he found another Durwan coming towards the gate and ordered him to allow the cart to go out of the gate and this Durwan, viz., Hari Singh opened the gate. He said further that termination of services of Bachha Singh was for demanding money but the Company offered one month's wages to him.

Shri Bachha Singh during his deposition before me denied that he asked any "bakshis" from Shri Yadav or having told anybody that it was a practice for Durwans to take "baksis". He said that he wanted to check the goods before the cart was allowed to go out. At this the cartman went to the office. He denied having received any order of dismissal but said that he was verbally told so. Bachha Singh, during cross-examination by the Company's representative, however, admitted that he was staying inside the factory premises but after he was suspended he was asked to stay out of the factory premises. He further admitted that he did not communicate to the Company any address where he could be found. He admitted that he was told by Shri Satish Krishen whom he met at the gate that he would receive a letter at his home address and he has been dismissed. During cross-examination he denied that Shri Satish Krishen, Bhargava and Sharma went to the gate with Shri Yadav on that date. Bachha Singh admitted that there was no enmity between him and others of the Company or Shri Yadav.

From facts and circumstances as revealed before me during arbitration it has been proved through corroborative evidences beyond doubt that on 27th August 1963 the Durwan in question did not allow the handcart of Shri Santoshi Yadav to go out of the factory by opening the gate and when Shri Satish Krishen, In-charge, Factory Administration, asked the Durwan to open the gate, he also did not obey him and the gate had to be opened by another Durwan. Shri Bachha Singh in his explanation stated that while he was counting the articles Shri Yadav got unnecessarily irritated and shouted at him to allow him to go without verification but when he refused he threatened to lodge a complaint against him. Shri Satish Krishen, In-charge, Factory Administration, in his deposition has stated that on receipt of the complaint he himself went to the gate and ordered Bachha Singh to open the gate but he did not obey him and in the meantime another Durwan came near the gate and he opened the gate after which the cart passed away. There is no corroborative evidence to show that Shri Yadav behaved in the manner stated by Shri Bachha Singh.

Shri P. C. Sharma in his deposition also stated that when he went to the gate hearing the "golmal" Shri Yadav reported to him about Bachha Singh's demand of money.

Shri Tapan Kumar Banerjee in his evidence stated that Shri Hari Singh, Durwan (not Bachha Singh) opened the gate for the cart to pass.

Shri Bachha Singh during cross-examination admitted that he had no enmity with any employee or Shri Yadav. There is also no proof before me to show that the management bore any grudge against Bachha Singh for his Trade Union activities or for any other thing. There is, therefore, hardly any reasonable ground to disbelieve the statements of all these witnesses who deposed against Bachha Singh.

The Management's representative during argument before me stated that Bachha Singh is a Durwan and he has lost the confidence of the management and opposed the claim for reinstatement in the interest of administration and discipline. There is weighty reason behind this argument of the management, particularly in the case of a Watch and Ward Staff who should enjoy the confidence of the management as they are entrusted with the duties of protection of employer's property.

The Association on behalf of the employee has mainly contended that natural justice has been denied to the employee concerned by the Management that the charges levelled against him is vague, that he has been victimised for Trade Union activities; further that he was suspended not pending enquiry and, therefore, termination of services for the same offence tantamounts to double punishment for the same offence which, therefore, is unreasonable. The Association has also urged that Bachha Singh's services were verbally terminated as he has not received the Company's letter, dated 2nd September 1963, purported to have been issued to him and has suggested that the charges of illegal gratification levelled against Bachha Singh is an after-thought and the Company was actuated by mala fide intention. With these arguments the Association urged reinstatement with back wages, etc., as the proper relief. There is no proof that Shri Singh was victimised for Trade Union activites. In the absence of any proof of ill motive against Bachha Singh on the part of other employees, the Association's contention that the Management was actuated by mala fide intention should fail. The employer by not holding proper enquiry into the charges denied natural justice to Bachha Singh but what was denied to him by the employer was made available to him during arbitration proceedings and had the Management conducted the enquiries properly, the misconduct could have been established.

With regard to the Association's argument that accusation of llegal gratification against Bachha Singh is an after-thought, it is a fact that in the letter of the Company, dated 27th August 1963, addressed to Bachha Singh, no mention of the illegal gratification was there and only in the letter of 2nd September 1963 stated to have been issued to Bachha Singh (the receipt of which has been denied by the Association) this accusation of illegal gratification was used. He did not receive the letter of termination dated 2nd September 1963 from the Management was due to the fact that Shri Singh did not communicate his address to the Management after his suspension. But since the Management has not made proper enquiries into the charges, the question posed strictly speaking is not very relevant.

From the facts and circumstances as revealed before me during arbitration, it has been proved beyond doubt that Shri Bachha Singh did not allow the handcart of Shri Yadav to go out of the factory by opening the gate on the day in question because his demand for "Bakshis" was not met and this is a misconduct of serious nature—the gravity of this misconduct has become all the more serious when the motive behind his conduct is taken into consideration.

In giving a decision in a case like this the Arbitrator is expected to see that fair-play is meted out to the employee on the one hand and consideration of discipline in the establishment is also not ignored. It is, therefore, obvious that there could be no hard and fast rule in this regard.

In reaching the final decision an attempt has to be made to reconcile the conflicting claims made on behalf of the employee and the employer. I do realise that the employee in question is entitled to security of service and should be protected from unfair practices on the part of the Management, but nevertheless the interest of administration and discipline in the establishment should not be lost sight of.

After careful consideration of the case from all aspects I am of the opinion that the employer's action in dismissing the service of Shri Bachha Singh cannot be called unjustified and it would not be fair and reasonable in the interest of the employee as well as the employer to direct reinstatement. An employee belonging to the Watch and Ward Cadre who, it appears, no more enjoys the confidence of the Management could not be considered to be a suitable person for reinstatement and having regard to all the circumstances involved in this case, I am of the opinion that the ends of justice would be met if I award six months' wages (basic and D.A.) to Shri Bachha Singh as compensation in view of his six years of service over and above one month's wages already offered to Shri Bachha Singh by the Management in their letter, dated 2nd September 1963, and I direct the employer to pay the sum within 15 days of the publication of this award

It appeared that suspension order was issued against Shri Bachha Singh on receipt of the verbal complaint. Substantive punishment of termination of service was awarded only on completion of such enquiries as the Management thought fit to make. It appears however that there is no certified Standing Order enforceable in this concern providing for suspension without wages. As such, suspension without wages for whatever reason it might be, does not seem to be justified, and I, therefore, award that the wages for the period of suspension, viz., from 27th August 1963 till 2nd September 1963 be paid to Shri Bachha Singh in addition to the compensation awarded by me earlier and this payment should be made along with the compensation awarded.
This is my award.

Dictated and corrected by me.
H. M. GHOSH,
Arbitrator.

H. M. GHOSH,
Arbitrator.
1-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3433-I.R./IR/10L-37(A)/62. — 6th August 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 6615-I.R./IR/10L-37(A)/62, dated the 27th November 1962 read with Corrigendum No. 145-I.R./IR/10L-37(A)/62, dated the 8th January 1963, the industrial dispute between Messrs. Britannia Engineering Co. Ltd., P.O. Titaghur, 24-Parganas and their workmen

presented by (1) Britannia Engineering Sramik nion, c/o Promode Ch. Dey, Old Calcutta Road, O. Talpukur, 24-Parganas, (2) Britannia Engineer-g Workers' Mazdoor Union, P.O. Titaghur, 24-irganas, (3) Britannia Engineering Co. Ltd. Staff ssociation, "Dey Bhaban", Park Road, Talpukur, -Parganas, and (4) Britannia Engineering Workers' nion, Shramik Shivir, Talpukur, 24-Parganas, garding the issue mentioned in the said order ing a matter specified in the third schedule to the dustrial Disputes Act, 1947 (XIV of 1947), was ferred for adjudication to the Second Industrial ibunal;

And whereas the said Second Industrial Tribunal s submitted to the State Goevrnment its award on said industrial dispute;

Now, therefore, in pursuance of the provisions of tion 17 of the Industrial Disputes Act, 1947 IV of 1947), the Governor is pleased hereby to blish the said award as shown in the annexure reto.

ANNEXURE

the matter of an industrial dispute between Messrs. Britannia Engineering Co. Ltd., P.O. Titaghur, 24-Parganas and their workmen represented by (1) Britannia Engineering Sramik Union, c/o Promode Ch. Dey, Old Calcutta Road, P.O. Talpukur, 24-Parganas, (2) Britannia Engineering Works Mazdoor Union, P. O. Titaghur, 24-Parganas, (3) Britannia Engineering Co. Ltd. Staff Association, "Dey Bhaban", Park Road, P. O. Talpukur, 24-Parganas and (4) Britannia Engineering Workers' Union, Shramik Shivir, Talpukur, 24-Parganas. (Case No. VIII-192/62.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal

Appearances

r the Company: Shri K. B. Bose, Counsel, Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Association.

r the Union: Shri Jagannath Pandey.

The Government of West Bengal by its Labour partment Order No. 6615-I.R./IR/10L-37(A)/62, ted 27th November 1962 and subsequent rrigendum No. 145-I.R., dated 8th January 1963 erred to this Tribunal an industrial dispute tween Messrs. Britannia Engineering Co. Ltd., O. Titaghur, 24-Parganas (hereinafter referred to the Company) and their workmen represented by Britannia Engineering Sramik Union, c/o omode Ch. Dey, Old Calcutta Road, P.O. lpukur, 24-Parganas, (2) Britannia Engineering orks Mazdoor Union, P.O. Titaghur, 24-Parganas, Britannia Engineering Co. Ltd. Staff Association, ey Bhaban", Park Road, P.O. Talpukur, 24-rganas, and (4) Britannia Engineering Workers' nion, Sramik Shivir, Talpukur, 24-Parganas (hereinter referred to as the Unions), for adjudication der section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the workmen are entitled to profit sharing bonus on the profits of 1961 payable in 1962? If so, what should be the quantum?

AWARD

The question involved in this case is whether the workmen are entitled to profit sharing bonus for the year 1961. Admittedly, there had been previous references by the Government to the Tribunal over the same dispute in respect of bonus for previous years, and one such reference was before my predecessor Shri Pal which ended in an award, in respect of which an appeal is pending before the Supreme Court, and this was in respect of bonus for the year 1959. Previous to that, there was a reference in respect of bonus for six years, namely, for the years 1952, 1953, 1954, 1955, 1957 and 1958. Available surplus was found only in respect of two years, i.e., for 1952 and 1955 by Shri Sarkar who awarded two months' basic wages as bonus for the year 1952 and three months' basic wages for the year 1955. The claim for bonus for other years was disallowed by Shri Sarkar. This is the background of the present reference for bonus for the year 1961.

The Union and the Company filed their respective written statements on the above issue. The Union states that the Company earned huge profits in 1961, and the workmen are entitled to a share of the profits equivalent to five months' basic wages. This was the demand of the Union, to which the Company did not agree. The profit and loss account and the balance-sheet of the Company for the year 1961 are challanged by the Union on the ground of inclusion of certain items of unjust expenditure and capital expenditure being shown as revenue expenditure calculated to reduce the profits. The plants and machineries of the Company are adequately rehabilitated through repairs, and as such the Company does not need any further rehabilitation. The Company is using the same plants and machineries and building for the last forty-four years, and there had been not a single replacement in respect of machineries. Purchase of machineries and construction of buildings by the Company was for the purpose of expansion. Rehabilitation charges awarded to the Company in the previous awards were not utilised for this specific purpose. The Company has a large amount of money by way of depreciation, reserves and surplus, etc., which can meet the cost of rehabilitation adequately.

The amount of reserves and surplus remained unspent and was not utilised as working capital. So, no return on the said amount can be claimed by the Company.

The workmen accordingly claim five months' basis earnings as bonus for the year 1961.

The Company in its written statement denied all the allegations made by the Union. The Company contends that it did not earn huge profits as alleged During conciliation proceedings, the Company agreed to pay one month's basic wages as bonus for the year 1961, though on proper calculation according to bonus formula no such amount could be paid.

The balance-sheet and the profit and loss account of the Company do not show any item of unjust expenditure or capital expenditure as revenue expenditure. The Company is entitled to claim deduction for rehabilitation of its fixed assets.

The Company also contends that reserves and surplus were utilised as working capital during the trading year 1961, and so it is entitled to a fair return thereon. On calculation according to the Full Bench Formula, no available surplus would be found for distribution as bonus for the year 1961.

Decision

Both the Union and the Company filed calculation sheets in conformity with the Full Bench Formula of the Labour Appellate Tribunal reported in 1950 L.L.J. II, page 1247 in respect of the relevant year 1961. The financial year of the Company follows English Calendar year. The Company has filed the balance-sheet of the year 1961 and also some balance-sheets in respect of previous years. It has also submitted a detailed statement showing calculation of available surplus. The broad calculation will appear in Ext. A. The details are worked out in the successive exhibits of the Company. The Union's calculation will appear in Ext. 1.

First of all, I will turn to the balance-sheet for the year 1961, which is the bonus year in question. The profit and loss account shows the balance of Rs. 7,48,142 as the net profit of the Company for the year 1961. This figure is not challenged on behalf of the Union. The Company added back to this amount provision for taxation, which is Rs. 4 lakhs according to the balance-sheet. This adding back will also appear in the Union's calculation, and there is no controversy over it.

The next item which is to be added back is provision for depreciation, and it is Rs. 9,05,135 according to the balance-sheet. This figure is not also in controversy, and the Union's calculation shows that this amount was also added back. This is how the figure of Rs. 20,53,277 is arrived at. There is no quarrel with this figure.

On the side of the Union it is contended that some other figures should be added back so as to inflate the above figure, to which the Company takes exception. It is the argument on the side of the Union that the Company included several items of unjust expenditure on the debit side of the balance-sheet in order to reduce the profits of the year in question. This argument will have to be examined on the evidence on record—item by item. Exhibit 1 should be looked into in this respect. The first item added back by the Union is profit bonus paid for the years 1952 and 1955 as per award, dated 22nd May 1961, passed by Shri Sarker mentioned before. The total amount which was debited to the profit and loss account of 1961 is Rs. 5,28,476. According to the Union, this was not an expenditure on account of trading for the year 1961, and as such it should not be debited to the trading account of 1961. It cannot be disputed by the Company that this expenditure was unrelated to the trading of the year 1961, and so it cannot be gain said that this was an expenditure of previous years having relation to the trading results of this particular year 1961. On this point, there is decision of the Labour Appellate Tribunal reported in 1955 I L.L.J., page 430. It was decided in that case that bonus for the previous year, though paid during the year in question, cannot be recorded as an item of expenditure in the trading result of the year in question. On the authority of the decision, I support the Union's calculation in adding back the said amount. It was therefore correctly added back by the Union.

The next item added back by the Union is Rs. 86,180. It was an expenditure debited in the profit and loss account. It was a workmen and staff welfare expenditure. On behalf of the Union, it is argued that it was an unjust expenditure incurred by the Company, if at all the amount was expended, and as such it should be added back. The Company submitted a break-up of this figure in Ext. Z-5, which shows that the expenditure on medical treatment is Rs. 25,000 roughly, and Rs. 58,000 is the expense for welfare and tiffin, etc. The Union witness P.W. 1 Shri Bimal Mitra in his evidence at page 3 stated that the expenditure incurred for staff welfare should not be debited, because it is not a prior charge. He does not challenge that this expenditure was not incurred, but he wants to add it back by saying that it was not a prior charge. I think, Shri Mitra is confused over the expression of prior charge. If it is a just and legitimate expenditure and if it is debited by the Company in the profit and loss account, it cannot be added back. O.P.W. 3 Shri R. S. Jain, Commercial Manager, explained in his evidence at page 2 the particulars of staff welfare expenses. There was subsidy to canteen to the tune of Rs. 1,500 per month, and on calculation the money spent on this score during the relevant year 1961 would be Rs. 18,000. He further explained that expenses were incurred for daily tiffin to officers and senior staff and also for refreshments given to visitors who paid visit to the factory for promotion of sale and collaboration. The cost of uniform to Watch and Ward Staff was also included in the same item. The Union representative Shri Pandey contends that the expense incurred for entertainment of the visitors was not a legitimate one. But as the visitors came to the factory for promotion of sale and collaboration their entertainment cost must go towards trading expenses of the year. It was therefore correctly debited in the profit and loss account, and I am unable to accept the view of the Union that it should be added back.

The next item of Ext. 1 which is sought to be added back is the sum of Rs. 5,15,056, and it is an expenditure for capital work in progress. Now I will turn to the profit and loss account at page 11 of the balance-sheet. It shows on the credit side the value of work in progress, and it is remarked that the amount includes Rs. 5,15,056 which is capital work in progress. The Unions suggests that this was capital expenditure, and so it should be added back. This figure has been shown on the credit side in the profit and loss account. Had it

been shown on the debit side, I would have appreciated the argument advanced on the side of the Union. The amount has already been credited, and as such no question of adding back this amount can arise. The learned representative of the Union finally conceded that this figure should not be added back.

Next I come to the expenses on account of repair of buildings, plants and machineries and others, and the sum is Rs. 1,51,878 which was debited in the profit and loss account. On the side of the Union it is argued that this expenditure which is roughly to the tune of Rs. 1½ lakhs should not be accepted as repair—pure and simple, but it should be regarded as expenses towards rehabilitation, it being a heavy amount on account of repair. There is no break-up given by the Company in respect of this sum. The fact is that this expenditure was incurred for repair work as vouchsafed in the audited accounts. Shri Bimal Mitra on behalf of the Union cannot deny that there was no such repair. The value of fixed assets in the beginning of the year was roughly Rs. 1,30,00,000. Ordinary repair of the blocks worth Rs. 1,30,00,000 cannot in any event be less than Rs. 1½ lakhs annually. The expenditure on account of repair therefore cannot be said to be a heavy or unduly inflated one, having regard to the huge amount of blocks which are required to be maintained in proper order for proper running of the factory. This is a revenue expenditure, and it would be idle to characterise it as a capital expenditure, or as a sum which would reduce the rehabilitation charges. It is a revenue expenditure which is not to be added back.

The next item is rent. In the profit and loss account Rs. 1,16,000 is shown as expenses on account of rent. The Union wants to add back Rs. 15,000 out of it without assigning any reason. It is the evidence of Shri Mitra on behalf of the Union that he was under the impression that the Company did not spend so much on account of rent. His impression cannot cast any adverse notion on the audited accounts of the Company. The Commercial Manager Shri Jain stated in his evidence that rent is to be paid for the Head Office, and House Allowance is payable to the senior staff, the Company being under contractual obligation in this respect. This amount cannot, therefore, be added back.

Next I come to the miscellaneous expenditure which is to the tune of Rs. 7,58,000 roughly. The break-up of this figure can be found in Ext. X of the Company. It includes various items of expenditure as detailed therein. There is expenditure on account of travelling, stationery, telephone, etc. On the side of the Union, it is argued that the expenditure incurred by the Company on account of fuel or purchase of motor car and motor lorry or repair thereof is not a justified one. The profit and loss account shows separate items of expenditure on account of fuel and repair, and it is suggested that the expenditure on account of motor car and motor lorry as in Ext. X is likely to include the same amount twice. O.P.W. 1 Shri Jyoti Prasanna Moulik (Accountant of the Company) who was examined on the side of the Company, has stated that the balance-sheet of the Company was prepared with reference to Company's books of accounts maintained regularly, and the auditor examined those records for preparing the balance-sheet. He gave evidence on several items of expenditures as also on miscellaneous expenditure, and his statement on this point will appear at page 2 of his evidence. Nothing was put to this witness on behalf of the Union with reference to Ext. X which he proved in order to elicit from him any clarification on the items of motor lorries and motor cars so as to form the basis of the argument now advanced before me. Questions ought to have been put on the individual items of Ext. X to this witness (Shri Moulik) who was competent to explain the same, if it was the desire of the Union to challenge the varacity of the figures shown in this document. But this was not done. So, the Union cannot build the argument merely on the description of expenditures as given in Ext. X. It cannot be said that the expenditure on account of purchase of motor car and motor lorry was capital expenditure. Miscellaneous expenditures incurred by the Company have been allowed by the Supreme Court to be debited, as will appear from the calculation in the case reported in 1964 L.L.J. I, page 370. The relevant portion can be found at page 376. The Supreme Court considered the question of adding back the miscellaneous expenses, and accepted the argument that it was unreasonable to think that the same voucher had been accepted by the auditors in support of entries of expenditures under two different heads. The freight and shipping charges which were separtely shown were also included in miscellaneous expenses, and the Tribunal was held to be wrong in adding back the same. The break-up of Ext. X however, shows that Rs. 21,000 was expended as donation. This amount should be added back, and in support of the same authority can be found in the case reported in 1960 L.L.J. II, page 34 where it has been observed by the Supreme Court that a donation however charitable or philanthropic it may be, is to be added back for the purpose of arriving at the available surplus. The amount of Rs. 21,000 out of miscellaneous expenses should therefore be added back.

The next item which was added back by the Union is contribution towards provident fund. The contribution made by the Company towards provident fund has been debited in the profit and loss account, as it is a statutory obligation under the Provident Fund Act. P.W. 3 Shri Rao gave evidence on this point at page 7. It is an actual contribution by the Company towards Provident Fund and so it must be debited to the trading account of the relevant year 1961. The Company will have no control over the said sum, and it would remain under the control of the Trustees constituted under the Act. On this point, reference may be made to the case reported in 1964 L.L.J. I, page 370 at page 375, where the Supreme Court held that the Tribunal fell in error in adding back the sum of Rs. 10 lakhs and odd which was paid during the year by the Company to the Trustees of the Provident Fund. The amount was kept

apart by the employer himself, so that he would be able to make payment in future year when payment would become due. This payment of contribution towards provident fund was regarded by the Supreme Court as payment made for a demand to liability of the year in question, and it was not added back to the net profits of the year to ascertain the gross profits. The provident fund contribution made by the Company for the year 1961 cannot, therefore, be added back.

The next item is gratuity actually paid. This expenditure was incurred justly and legitimately, and as such it was rightly debited in the profit and loss account, and cannot be added back.

The above discussions exhaust the calculation of adding back by the Union in Ext. 1.

Now I will turn to the Company's deductions before arriving at the gross profits in Ext. A. The Company deducted Rs. 83,667 as provision for liabilities no longer required. I will turn to the profit and loss account at page 10. There is a credit of Rs. 83,667 during the year as provision for liabilities no longer required written back. The Company argues that this was done as the amount of provision was no longer required, and since the amount was written back it was credited. This amount had nothing to do with the trading results for the year 1961. It is not an earning on account of trade for that year. It should, therefore, be deducted in calculating the gross profits. There is considerable force in the argument advanced since the above sum was not the earning of the trading of the year. It cannot be considered in arriving at the gross profits. It was credited in the profit and loss account, and for our present purpose it should be deducted as has been done by the Company. The Union cannot successfully assail the said deduction. The Company, therefore, rightly deducted this sum of Rs. 83,667.

There is another item of deduction made by the Company, and it is extraneous receipts of Rs. 16,162. It was credited in the profit and loss account as miscellaneous receipts. Though it was credited in the profit and loss account, it was not a profit earned out of trading. It was receipt in respect of transfer fee of share and sale proceeds of drums and barrels, and as such this amount should be taken out from the gross profits of the year. The Company's Commercial Manager Shri Jain (O.P.W. 3) gave evidence on this point. He stated that this amount came from transfer fees of share scripts and sale of empty drums and barrels. There is no break up of this figure showing which portion came from receipt of transfer fees and which portion from sale of empty drums and barrels. The drums undoubtedly were part of the trading and the sale proceeds of the same should come in the trading account. The drums are not capital goods. They were purchased with the materials as containers and as such they form part of the price of the articles purchased. If the sale proceeds of such drums should come in the trading account of that year, it should not be deducted in calculating the gross profits.

The above discussion leads to our conclusion in respect of the amount of gross profits which stands thus:

	Rs.
Net profit as per profit and loss Acounts	7,48,142
Provision for taxation ...	4,00,000
Provision for depreciation ...	9,05,135
	20,53,277
Add Back	
Profit bonus paid as per tribunal award for the years 1952 and 1955 and settlement in the year 1960 ...	5,28,476
	25,81,753
Donation in Ext. X out of miscellaneous expenses	21,000
	26,02,753
Deduct	
Provision for liabilities no longer required written back	83,667
	25,19,086

This is the amount of gross profits from which prior charges are to be deducted. Now I will proceed to determine the said prior charges. The first item is notional normal and multiple shift depreciation as per Income-tax Rules. The Company deducted a sum of Rs. 8,83,751 towards depreciation. The break-up will appear from Exts. Z-6 and Z-7, the summary of which can be found in Ext. O. The Union's calculation of notional normal depreciation appears in Ext. 1.1, and it is Rs. 5,38,829. Thus there is difference between the Company and the Union on this important point. In the previous award of Shri Sarkar, the Union and the Company accepted the figure of notional normal depreciation in Exts. Z-6 and Z-7. The written down value of plants and machineries, buildings and other fixed assets of the Company are stated in the first column, and additions during the year in respect of the same are shown in the second column together with the rates of deduction according to Income-tax Rules. It is 10 per cent. in respect of plants and machineries, and 50 per cent. in respect of multiple shifts. In respect of plants and machineries, all of them are worked on in two shifts as will appear from the evidence of the Works Manager Shri Rao (O.P.W. 4). He stated that about 60/70 per cent. of the machineries were running in 3 shifts. It is therefore clear from his evidence that all the machineries are run at least in 2 shifts. The Company is therefore entitled to multiple shift deduction in respect of depreciation. It is 50 per cent. of 10 per cent. in addition to 10 per cent. With regard to machineries which were acquired during the year up to June, 10 per cent depreciation is claimed, and in respect of machineries acquired between July to November in 1961, 50 per cent. of 10 per cent. is claimed, as depreciation. In respect of machineries acquired in December of that year, there is no claim for depreciation. Shri Pandey on behalf of the Union argues unsuccessfully, contrary to the Income-tax Rules, that no depreciation is to be allowed for machineries acquired during the year. This argument cannot be

accepted in view of the Income-tax Rules to the contrary. The calculation of depreciation in Exts. Z-6 and Z-7 cannot therefore be challenged on that ground. The rates of depreciation were also challenged on behalf of the Union, but the Company satisfied me as to the rates by referring to the Income-tax Rules. The calculation of notional normal depreciation in Exts. Z-6 and Z-7 cannot therefore be successfully challenged on behalf of the Union, though Shri Pandey strongly argues against it. The written down value of the assets given in Z-6 and Z-7 will appear partly from the income-tax return submitted by the Company and accepted by the Income-tax Authority for assessment. I am unable to appreciate the calculation of depreciation made on the side of the Union in Ext. 1/1. The calculation of depreciation in Exts. Z-6 and Z-7 is summarised in Ext. O and is accepted being founded upon proper mode of calculation according to Income-tax Rules. The prior charge to be deducted on account of depreciation will therefore be Rs. 3,83,781.

The next item of prior charge is notional income-tax. The amount has been calculated by the Company at Rs. 5,34,848. It is calculated at 50 per cent. on adjusted profits less depreciation in Ext. B. Adjusted profit was calculated by the Company in Ext. A at Rs. 19,53,448. The printed calculation in Ext. B was wrong according to the Company, and I took the new calculation in pencil against the respective items. The figures in Ext. B as well as the figure of notional income-tax in Ext. A stand correct on that line. Since the adjusted profit which I accepted is a different sum, the calculation will have to be modified again. According to my calculation, the adjusted profit is Rs. 25,19,086. The calculation of notional income-tax is made therefrom. The adjusted profit comes to Rs. 16,35,335 deducting depreciation of Rs. 8,83,751. Income-tax at 50 per cent. on the above sum would be Rs. 8,17,667. The Union has calculated this figure at Rs. 15 lakhs and odd at 45 per cent. of the adjusted profits. The adjusted profit being high according to the Union, the amount of notional income-tax was proportionately high. The Union's calculation was wrong in taking 45 per cent. It is argued on the side of the Union that 45 per cent. had been calculated as notional income-tax by the Supreme Court in many cases. The income-tax rate is 50 per cent. for the year 1961, and so the calculation in other years when the rate was 45 per cent. cannot be taken into consideration for our present purpose. I accordingly accept the rate as 50 per cent. for the purpose of calculation of notional income-tax.

The next item of prior charge is return on paid-up capital. The amount of paid-up capital is Rs. 56,94,800, out of which Rs. 5 lakhs consists of ordinary shares of Rs. 10 each and preferential shares of Rs. 6,94,800. The point of dispute is the return which is to be paid on ordinary shares and preferential shares. The Company has filed a break up for the amount claimed as return in Ext. C. The total amount claimed is Rs. 4,91,727. Return on ordinary shares is claimed at 8.57 per cent., and return on preferential shares at 9.10 per cent. It is the established principle that ordinary shares should get 6 per cent. return. On the side of the Company it is argued that under the Preferential Shares Regulations on Dividend Act of 1960, the Company would be liable to pay 30 per cent. as income-tax on dividend declared before the payment or dividend is made, and as such if dividend is paid at 6 per cent., the net return to the ordinary shareholders would be 4.2 per cent. If the ordinary shareholders are to receive the net return of 6 per cent., the Company will have to declare bonus on ordinary shares at 8.57 per cent. This is why a higher percentage of dividend is claimed for this purpose. Similarly, in the case of preferential shares in order to ensure 7 per cent. net dividend to the preferential shareholders as contracted, the Company will have to declare 9.10 per cent. as dividend in order the meet the requirement of 30 per cent. under the Preferential Shares Regulations on Dividend Act. This matter came before the Supreme Court in a case reported in 1964 L.L.J. I, page 370, and there the following observations occur at page 376:

> "We see no reason also to disturb the tribunal's findings that the rate of 7 per cent. of preferential shares being a contractual one should not be diminished, and that an increase of 30 per cent. was also liable under section 3(1) of the Preference Shares (Regulation on Dividends) Act of 1960. We are of opinion that the Tribunal was also right in holding that such an increase was not admissible in respect of ordinary shares."

In view of the observations of the Supreme Court and having regard to the fact that preferential shares carry with them a contractual liability to pay 7 per cent. dividend, I accept the Company's contention that return is to be calculated at 9.10 per cent. in order to ensure 7 per cent. net to the preferential shareholders. Following the said authority and having regard to the fact that there is no such contractual liability in respect of ordinary shares, I would allow only 6 per cent. return on paid-up capital of Rs. 50 lakhs. The amount on calculation would be Rs. 3 lakhs. So, the total amount of return on paid-up capital is calculated in the following manner:

Return on ordinary shares of Rs. 50 lakhs at 6 per cent.	Rs. 3,00,000
Cumulative return on preferential shares of Rs. 6,94,800 at Rs. 9.10 per cent.	Rs. 63,227
	Rs. 3,63,227

The next item of prior charge which requires deduction is return on working capital. It is the case of the Company that Rs. 46,71,717 which constitutes reserves and surplus in the beginning of the year 1961 is shown in Schedule B of the balance-sheet of that year, and this amount was utilised as working capital during the year 1961, and accordingly the Company is entitled to 4 per cent. return thereon. On the side of the union it is argued that this amount was never utilised as working capital, and as such no return is to be allowed thereon. It is the settled principle of law that unless reserves and surplus are utilised as working capital, the Company can claim no return thereon. On the side of the Company the balance-sheet is placed before the Tribunal. On a consideration of the balance-sheet along with the evidence

of the Accountant of the Company Shri Jyoti Prasanna Maulik (O.P.W. 1) I am asked to conclude that the amount of reserves and surplus was utilised as working capital during the trading year 1961. The working capital may be defined as the excess of current and liquid assets over the current liabilities. From Schedule H of the balance-sheet of 1961, current assets at the beginning of the year can be gathered. It is rupees two crores and 57¼ lakhs roughly. Schedule E to the balance-sheet shows the current liabilities at the beginning of the year, and it is roughly Rs. 67 lakhs. There is over draft account with the State Bank of India from which loan is incurred by bank over draft, and the balance of each year is shown in Ext. W. In the beginning of the year, the bank over draft stood at Rs. 1 crore 25 lakhs roughly. I have taken this figure as the amount of loan taken by the company by bank over draft for the trading of the year. This figure will come under the head 'current liabilities'. Debentures are long term loans, and as such they cannot be classed in the category of current liabilities. The total figure of current liabilities is accordingly Rs. 1 crore 91 lakhs roughly. By deducting current liabilities from current assets, the working capital is found to be Rs. 66½ lakhs roughly. Now I will come to the evidence of the Commercial Manager Shri Jain. In his evidence he stated that the working capital in 1961 was roughly Rs. 68 lakhs, and this is at page 6 of his evidence. His evidence is also to the fact that working capital would be current assets minus current liabilities. He further added that bank over draft should be considered as current liabilities. From the above figure, it is argued on the side of the Company that out of the working capital of Rs. 67 lakhs, the Company utilised reserves and surplus to the tune of Rs. 47 lakhs roughly. This utilisation, according to the Company, is writ large in the balance-sheet. If this argument is accepted, the question arises as to wherefrom the balance of working capital of Rs. 20 lakhs came. This is the question posed on behalf of the union. The union further argues that reserves and surplus were utilised for purchasing fixed assets and never used as working capital. Both the branches of union's argument should be considered. For this we should turn to the fixed assets in the balance-sheet and the value of the same. Coming to the question of the source of 20 lakhs of working capital, an argument is advanced on the side of the Company that this amount came out of share capital and debentures. The share capital in the beginning of the year is Rs. 97 lakhs roughly, and Rs. 41 lakhs roughly is the total debenture in the beginning of the year (vide Schedule C of the balance-sheet). The total amount is Rs. 98 lakhs, which is the amount available to the Company for purchase of fixed assets. The written down value of fixed assets as will appear from Schedule F of the balance-sheet is Rs. 77 lakhs. This figure is mentioned in the balance-sheet at page 9. By deducting the balance of depreciation of Rs. 55 lakhs roughly from the value of fixed assets at the beginning of the year, i.e., Rs. 1 crore 30 lakhs as shown in Schedule F of the balance-sheet, the difference between the two figures, namely, 99 lakhs and 77 lakhs would be roughly Rs. 20 lakhs which was available to the Company for being utilised as working capital in addition to reserves and surplus. The line of argument advanced on the side of the Company is quite convincing. It shows that the Company not only utilised reserves and surplus in full, but it had further working capital of Rs. 20 lakhs secured from share capital and debentures. This amount was available to the Company on balancing the value of the fixed assets as well.

The next question to be considered is whether the amount of reserves and surplus had been utilised in acquiring fixed blocks during the year 1961. It is true that in the year 1961, fixed blocks worth Rs. 30 lakhs were acquired as will appear from Col. 9 of Schedule F of the balance-sheet. Now let us see if the Company had any other money besides reserves and surplus to acquire this amount of fixed assets. I have already pointed out that Rs. 20 lakhs were available to the Company from share capital and debentures for purchase of fixed assets during the trading year. An amount of Rs. 9 lakhs were taken off as depreciation for the year in Col. 14 of Schedule F of the balance-sheet. The two figures would make up the fixed assets of Rs. 30 lakhs roughly. The learned representative for the union Shri Pandey refers to a case reported in 1963 III L.L.J. S.C., page 1, wherein it has been observed that in the absence of other evidence, mere statement in the balance-sheet as regards current assets and current liabilities cannot be taken as sacrosanct for the purpose of bonus formula. It was further observed that the correctness of the figures as shown in the balance-sheet itself is to be established by proper evidence in court by those responsible for preparing the balance-sheet or other competent witness. It is necessary and proper that the Accountant or other competent officer of the Company should come into the witness box and assist the tribunal in coming to a satisfactory conclusion on the question. The Hon'ble Supreme Court, in the absence of proper evidence, did not go by the statements in the balance-sheet in justification of the claim for return on reserves utilised as working capital. In the present case, however, the Company did not rely upon the balance-sheet alone, but put in the witness box O.P.W. 1 Shri Jyoti Prasanna Maulik, who is Accountant of the Company. His evidence is that the balance-sheet was prepared from the books of accounts regularly maintained. The schedules were also prepared from the record. The Accountant was examined in detail by Shri Pandey. His evidence is that reserves and surplus were utilised as working capital throughout the year. He further added that this money was utilised in full, and there had been borrowings from bank. He also stated that the Company would not have gone to borrow money from bank paying interest at 6 per cent. without utilising reserves and surplus. The evidence of the Accountant cannot be successfully challenged on the side of the Union. The balance-sheet is supported by the evidence of the Accountant, and in the line of discussion which I have already made the Company succeeds in proving that the amount of reserves and surplus was fully utilised as working capital during the year 1961.

The next question is whether the Company is entitled to a return of 4 per cent. as claimed. Shri Pandey points out that in Textile industry, the Full Bench granted 2 per cent. return on working capital

Shri Pandey refers to cases of 1951 and 1952 when the bank rate was 3 per cent. The Company was borrowing money on over draft at 6 per cent. and above in 1961, and they used their reserves as working capital. So, they should be allowed a return not much lower than the bank rate. The Company claims 4 per cent. return, which I think is fair. The Supreme Court allowed 4 per cent. return on working capital in several recent decisions. So, a fair return on working capital should be allowed to the Company. I consider 4 per cent. as a fair return on working capital and I allow the same. The amount is Rs. 1,86,868.

Next I will turn to the rehabilitation charge. The Company calculates the figure of rehabilitation charge at Rs. 15,99,000 roughly. The claim is challenged on the side of the union, and it is said that the Company is not entitled to any rehabilitation charge, as no rehabilitation is necessary. It is initially argued on the side of the union that the Company's plants and machineries purchased originally are still working well, and they do not require rehabilitation or replacement. The same comment is made about buildings also. Ext. F is the Company's chart showing gross rehabilitation in respect of plants and machineries divided in different blocks for a span of years showing therein the annual rehabilitation charge as well. I will consider the figures in Ext. F in respect of plants and machineries first. A company is undoubtedly entitled to rehabilitation charge under the Full Bench Formula, and the method of calculation is also laid down in several decision of the Supreme Court explaining the said formula. The onus is undoubtedly on the Company to prove by sufficient and clear evidence as to the annual rehabilitation charge required. The need for rehabilitation arises because of several times rise in the cost price of machines after the last World War. The machinery which was purchased by the Company in 1918 will cost several times more when it requires replacement in future. The Tribunal is to adopt a suitable multiplier in respect of the rise in the price of the Blocks. There is controversy as to the extent of rise in such cases. On behalf of the union, certain quotations have been filed (Ext. 2 series) from some manufacturers of machines in Howrah. With regard to those machines, the Company's evidence is that they are not worth anything, and the Company could not purchase those machines whose efficiency is untried. The Works Manager of the Company Shri Rao (O.P.W. 4) gave evidence on the point of plants and machineries. He admits that the machines mentioned in Ext. 2 were not tried, but he gave opinion that those machines could not stand continuous heavy duty work. The price mentioned in Ext. 2 series goes to show that in some cases the price of certain machines has gone down. Shri Bimal Mitra (P.W. 1) in his evidence could not connect the machines mentioned in union's quotations (Ext. 2 series) with the types of machines used in the Company. He could not also vouchsafe the efficiency of those machines. None is examined on behalf of the union to prove that those machines mentioned in Ext. 2 series were tried and found to be working well. In the absence of any such evidence, it cannot be said that the Company did not purposely purchase those machines. The Company runs in 3 shift, and the efficiency of the machine is, therefore, a paramount consideration for the purchaser. The Company cannot be blamed for not using the machines the price of which are quoted in Ext. 2 series. I accordingly discard the price quotation of the union.

Next I come to the price quotation of the Company (Ext. B series). Their quotations comprise of different types of machines. The Company has given a break-up of the figures of Ext. E in Exts. G, H, I and J. Plants and machineries are divided into blocks according to year, i.e., pre-1939 block, blocks acquired in 1940-1944, 1945-1948, 1949-1954, 1955-1958 and 1959-1960. The quotations given by the company are challenged on the side of the union, and they are characterised as collusive inflations of the price with a view to obtain greater rehabilitation charge for the purpose of bonus formula. A statement is filed (Ext. 6) by the union showing that Company's quotations are inflated in several cases with regard to pre-1939 blocks, and they are to be found in serials 1—9 in Ext. G filed by the Company. Serial Nos. 2, 5, 6 and 8 are included in the list marked Ext. 6. Purchase of machines as shown in Ext. R series of the Company was made in case of serial No. 3 in 1961 for Rs. 41,000 though the quotation in 1963 is Rs. 46,000. Similarly purchase was made in case of serial No. 5 in 1961 for Rs. 23,000 while the quoted price in 1963 is Rs. 44,000. These quotations show the inflated amounts. In the same way, the Company quoted price in 1963 at a rate much higher than the rate at which the Company purchased the same machine in 1961. This is also the case in respect of serial No. 10 of the machines purchased in 1940-44 and also in 1959. Similarly, my attention was drawn to serial Nos. 13, 22, 23 and 17. In the previous bonus case before Shri Pal the above quotations were must less in case of serial Nos. 7, 3 and 11. That was a case which was decided by Shri Pal in 1962 in respect of bonus for 1959. The quotations which are filed by the Company, should not therefore be accepted in toto. There is also another factor to be considered. From the evidence of the Works Manager Shri Rao (O.P.W. 4) it will appear that the machineries of which quotations are given, are not the exact machineries which are replaced. New machineries would be more efficient and modernised and so greater production can be had from the use of those machines. The specifications of machineries quoted in Ext. B series do not also exactly tally with the specifications of machineries which are to be rehabilitated. The old machines driven by belt are in most cases replaced by machines driven by motor. Of course, rehabilitation means not only replacement but also modernisation. It has been observed by the Supreme Court in the A.C.C. case that the problem of determining the probable cost of replacement is very difficult, but the difficulty is immeasureably increased when it is remembered that the claim for rehabilitation covers not only the case of replacement—pure and simple—but rehabilitation and modernisation also. In the context, rehabilitation is distinguished from ordinary repairs which could come into the working expenses of the industry. It is also distinguished from replacement. It is quite conceiveable that certain parts of machines which consist of block may need rehabilitation, though the block itself may carry for a number of years. Expansion of plants and machineries is not

included in this item, but in several cases it is not easy to distinguish between modernisation of the plant and machinery and its expansion. By the introduction of modern plants and machineries, the production capacity of the industry appreciably increases. Having considered all these factors, the multiplier that is taken by the Company should be reduced to some extent. Previously, there had been a bonus case before my predecessor Shri Sarkar, and the award is filed before me. The award was published in the "Calcutta Gazette" in May 1961. This award was in respect of bonus for several years up to 1958. Shri Sarkar considered the question of rehabilitation in paragraph 18. Having considered all the factors before him, Shri Sarkar came to the conclusion that the multiplier of pre-1939 block would be 5, for 1940-1944 block and 1945-1948 block it would be 3, and for 1949-1954 block it would be 1.5. This multiplier was arrived at in a previous award and was accepted by both the parties, and so it should not be easily disturbed. In this connection, I may refer to the case reported in 1964 L.L.J. I, page 370, wherein it has been observed that once the question as to what was ncesseary for rehabilitation and for how many years it should be spread, has been decided by the industrial adjudication after proper investigation and careful scrutiny of the eivdence adduced in any one year, the assessment thus made ought not to be lightly disturbed when the question comes up again in any future year in respect of rehabilitation. In the A.C.C. case reported in 1959 I L.L.J. S.C., Page 644 at page 668, it has been observed that the tribunal should not confine itself to the price level prevailing in the bonus year. But the price level should be projected into the future in the light of the subsequent price level. Shri Sarkar was conscious of this principle when he was deciding the case in 1961, and he considered the price level of 1960 in respect of which quotations were filed. He made his award in 1961. In the bonus case, which I am deciding, I should also take into consideration the projected price level of 1962 and 1963. In the present case the clear evidence is that price has gone higher in 1962 and 1963 than the price level of 1960 and 1961. I should accept the multiplier on which Shri Sarkar proceeded in calculating the rehabilitation cost. For the reasons recorded above, my finding in this case is that the multiplier for pre-1939 block would be 5, for 1940-1944 block and 1945-1948 block it would be 3 and for 1949-1954 block it would be 1.5. With regard to the block 1955-1958, I think, the same rate of multiplier would apply, i.e., 1.5. Calculations are to be made on that basis.

The next question to be considered is the life of the machineries and the block. The Company has taken the average life of the machineries at 25 years. On this point, the Company examined its Works Manager Shri Rao (O.P.W. 4). The evidence of Shri Rao is that light machines give precision work for 5 years, while heavy machines give it for 12/15 years, and comparatively less precision work can be obtained for 3/4 years more. If that is the evidence, I fail to understand why 25 years was taken as the average life of the machines by the Company. There is however no such evidence that at interval of such period, the machines were rehabilitated in the past. There is no evidence as to how many machines are heavy and how many are light. The Commercial Manager of the Company Shri Jain attempted to say in his evidence that some of the machines are working for the last 15 years. Shri Sarkar in his previous award took the average life of the machines at 25 years, and I should not disturb that finding. On the evidence before me, that finding can be upheld. The average life of the machines is therefore taken at 25 years.

Next I turn to buildings. Exhibit K shows the details of rehabilitation charges in respect of buildings divided into several blocks, and the blocks are pre-1939 block, 1940-1948 block, 1949-1954 block and 1955-60 block. 3.5 is the multiplier taken for pre-1939 block, 2 is the multiplier for 1940-1948 block, 1.5 for 1949-1954 block and 1.25 for 1955-1960 block. The break-up of these figures can be found in Exts. L., M. and N. The Company's Civil Engineer Shri Gopalan was examined on this point. He stated that the cost of construction was 300 to 400 per cent. higher than what it was in 1938/1939. The multiplier for pre-1939 block can therefore be taken as 3. It was the same multiplier taken by Shri Sarkar in his previous award. With regard to the multiplier 2 for 1940-1948 block, it appears to be reasonable, having regard to the rise in the price of building materials and labour. It is argued that there has been rise in the cost of construction in respect of that block. But there is no cogent evidence that the multiplier would be 2. I reduce it to 1.5. With regard to 1949-1954 block, the multiplier is similarly reduced to 1.25 instead of 1.5. The multiplier for 1955-1960 block remains the same.

The next question is the average life of the buildings. Buildings consist of factory sheds and other structures inside the factory area. The average life of the buildings has been calculated at 30 years by the Company. Shri Sarkar in his previous award came to the finding that 30 years should be taken as the average life of the buildings and sheds of the Company. On the side of the Union, it is argued that the average life of the buildings would be much more. It is significant to point out that the office building inside the factory area is also liable to damage owing to vibration of heavy machines, and the Civil Engineer Shri Gopalan gave evidence to that effect. The average life of 30 years in respect of buildings should therefore be accepted for the purpose of the present case. The calculation of rehabilitation charge for plants and machineries on that basis is tabled below. The chart for calculation in respect of buildings follows immediately after.

DETAILS OF REHABILITATION CHARGES (PLANTS AND MACHINERIES)

	Original cost.	Less cost of machine sold.	Less cost of machine obsolete.	Balance of original cost.	Multiplier.	Total.	Deduction of of scrap value at 5 per cent.	Balance.	Divisor	Annual rehabilitation cost.
1939	7.16,872	31.073	73.026	6,07,773	5	30.38,865	30,389	30,08,476	4	7,52,119
1940-44	3.83.326	..	13.223	3,70.097	3	11.10,291	18.905	10.91.786	9	1.21.309
1945-48	4.58.622	..	..	4.58.622	3	13.75.866	22.931	13.52,935	13	1.04,072
1949-54	3.81.825	..	..	3.81,825	1·5	5.72.737	19.091	5.53.646	19	29,139
1955-58	32.37,712	55,577	..	32.32.135	1·5	48,48,202	1,61,607	46,86,595	23	2.03,765
1959-60	20.50.489	..	..	20.50,489	1	20,50,489	1.02,524	19.47,965	25	77.918
				71,00.941				1.26.41,403		12,88,322

DETAILS OF REHABILITATION CHARGES (BUILDING)

Block.	Original cost.	Less original cost of building demolished.	Balance of original cost.	Multiplier.	Total.	Deduction of scrap value at 5 per cent.	Balance.	Diviser.	Annual rehabilitation.
1939	4.55.827	..	4.55.827	3	13.67.481	22.791	13.44.690	9	1,49.410
1940-48	3.53,887	..	3.53.887	1·5	5.30.831	17,694	5.13.137	14	36.653
1949-54	3.31.669	16,985	3.14.714	1·25	3,93.392	15.736	3,77,656	24	15.736
1955-60	23,60,390	..	23.60.390	1·25	29,50,488	1,18,019	28.32.469	30	94,416
			34.84.818				50.67,952		2,96,215

From the above figures we can get the total requirement for replacement of the plants and machineries and buildings as well. We have also got the original cost of the said blocks. Now I will come to the question of deduction from the total replacement cost of the said blocks. It is argued on the side of the Union that the Company has a reserve of Rs. 46.71 lakhs which is to be deducted from the total rehabilitation charge. It is further argued on behalf of the Union that the total depreciation on different blocks should also be deducted. The balance-sheet at page 17 shows that accumulated depreciation as per last account was Rs. 55,16,684, and the depreciation written off during the year was Rs. 9,05,135. It is argued on behalf of the Union that the total amount of depreciation lying in the hands of the Company for the purpose of rehabilitation would be Rs. 64,21,819. The learned representative on behalf of the Union Shri Pandey relies on Saxby & Farmer case reported in 1955 L.A.C., page 707. The relevant portion appears at page 711. Shri Basu, learned Counsel for the Company, challenges the authority of that proposition, and submits that the accumulated depreciation of Rs. 55 lakhs cannot be deducted, because it was not available to the Company for rehabilitation at the end of the year. I think, there is considerable force in the argument advanced on behalf of the Company. In order to deduct the accumulated depreciation, it must be shown that the said amount is available for rehabilitation. The evidence adduced on behalf of the Company is that the accumulated depreciation was not available to the Company in view of the fact that the said amount had already been utilised in acquiring fixed assets. The balance-sheet should be looked into in support of the said argument. The balance-sheet shows in Schedule F, which is a Schedule of fixed assets, that the total cost of block assets is roughly Rs. 1 crore 30 lakhs. It is the evidence of Shri Jain that during the year 1961 fixed assets worth Rs. 30,00,000 had been acquired. Thus the total value of fixed assets was Rs. 1 crore 60 lakhs. It is the evidence of Shri Jain that fixed assets were purchased out of share capital, debentures and depreciation fund, i.e., the accumulated depreciation up to the end of 1960. The total amount of share capital is Rs. 57 lakhs, debentures 41 lakhs and accumulated depreciation 55 lakhs. The total is about Rs. 154 lakhs as deposed by Shri Jain. Fixed assets worth Rs. 1 crore 60 lakhs were acquired with the said resources including accumulated depreciation. There is no other money available to the Company for acquiring the extent of fixed assets shown in the balance-sheet. It is therefore obvious that the accumulated depreciation was not available to the Company during the bonus year for rehabilitation, because it has already been applied in acquiring fixed assets. The case of Saxby & Farmer relied on by the learned representative for the Union, stands on a different footing. In that case, the accumulated depreciation was available for rehabilitation. But in the present case, it is not available, and as such the question of deduction does not arise. Here, I may refer to the calculation at page 681 of the A.C.C. case reported in 1959 I. L.L.J., page 644. In that case only reserves were deducted and not accumulated depreciation. Depreciation for 1961 should however be deducted. In the balance-sheet, the depreciation for the year is Rs. 9 lakhs roughly. But it will appear from Ext. O which is a detailed statement of depreciation for the year 1961 that depreciation on account of plants and machineries would include the following figures, i.e., Rs. 5,19,433 on account of plants and machineries, Rs. 6,696 on account of tubewell and Rs. 33,994 on account of electric installations. The total figure is Rs. 5,60,123 on account of plants and machineries. On account of building, the figure of depreciation is Rs. 24,589. The other amounts are in respect of furniture, railway siding, motor lorry, etc., which are not to be taken into account as relating to plants and machineries and buildings. Shri Sarkar in his previous award took identical figures for the purpose of calculating depreciation. These figures are to be deducted from annual depreciation calculated in the tables already shown.

The next question is whether I should deduct the amount of reserves and surplus. I have already found that the amount of reserves and surplus was utilised as working capital during the year. The principle which governs deduction in this respect was elucidated in a recent case reported in 1963 L.L.J. II, page 358 (Titaghur Paper Mills case). The relevant discussion occurs at page 364, and may be quoted thus:

"As we have already pointed out, the amount of working capital thus arrived at, if there is evidence that it was actually used as working capital for the year, may be allowed interest in accordance with the Full Bench Formula. But then we come to the end of the year, i.e., 31st March 1956. At that time, we have again to see what the position of the reserves is. The reserves may be again in the form of cash reserves or investments or advances and also in the form of raw materials, etc. From these reserves working capital for the next year may have to be calculated and if evidence is given that it has been actually used, interest may have to be allowed on it; but that is no reason for not deducting that part of the reserves which is in the shape of cash reserve, investments or advances on the ground that it is not available for rehabilitation, as it may be used as working capital for the year 1956-57. Only that part of the reserves which is earmarked as indicated already, cannot be deducted for purposes of rehabilitation, for it will not be aavilable for that purpose and would be consumed or sold during the course of the next year or used for a specific purpose. But all other reserves are available for rehabilitation on 31st March 1956 and have to be deducted from the gross rehabilitation amount for the year. The tribunal in this case however has not followed this principle on a misappreciation of the effect of the judgment of this Court in Khandesh Spinning and Weaving Mills Company case (1960 I, L.L.J. 541 vide supra). All that that decision lays down is that that part of the reserves which go to make up the working capital which is in the shape of raw materials, etc., or earmarked reserve, will not be deducted from the gross rehabilitation amount; it does not lay down that all cash reserves in the shape of depreciation reserve, general reserve, renewal reserve and so on and also in the share

of investments and advances cannot be deducted from the gross rehabilitation amount as they may be used as working capital next year. This means that the Tribunal has to recalculate the rehabilitation amount due in view of what we have said above."

Thus the part of the reserve which is not in the shape of raw material or earmarked reserve available at the end of the year 1961, would have to be deducted. The Company did not make any deduction in respect of general liquid reserve, because it is the evidence of the Accountant that no such liquid reserve, was available to the Company. I will now examine the position at the end of the year 1961, and see if there is any liquid reserve which was available to the Company and not in the shape of raw materials, etc. Schedule H shows that current asset at the end of the year was Rs. 2.72 crores roughly. The amount of miscellaneous expenditure of Schedule I should be considered as current assets. The figure in this respect is about Rs. 2 lakhs. So, the total figure of current assets is Rs. 2.74 crores. Now the current liabilities at the end of the year can be found by totalling Schedule E, i.e., current liabilities and bank overdraft in Schedule C. The two figures are Rs. 1.04 crores and Rs. 1.23 crores. The total is Rs. 2.27 crores. This is current liability. The difference of current asset and current liability is accordingly Rs. 47 lakhs, which would be working capital in the next year. Now the question is whether this amount of current asset is in liquid form or in the form of cash receipt and is invested in raw materials, etc. For this the balance-sheet may be again looked into. The balance-sheet shows that the share capital is Rs. 57 lakhs at the end of the year and the debenture is Rs. 37 lakhs at the end of the year. The total is Rs. 94 lakhs. This amount equates approximately the value of fixed assets at the end of the year, which is Rs. 98 lakhs roughly. The reserve at the end of the year as per Schedule B would be Rs. 48 lakhs, secured loan Rs. 1.61 crore, unsecured loans about Rs. 1 lakh, current liabilities Rs. 1.05 crore, and the total is Rs. 3.50 crores. Debenture being long-term loan should be excluded from the figure of secured loans in the balance-sheet. The total is therefore Rs. 2.78 crores. At the end of the year these are the liabilities of the Company. I have examined the figure of current asset which is Rs. 2.74 crores. From a comparison of the two figures it can be concluded that the Company has no substantial cash reserve, and that all the resources of the Company are in the form of raw materials and similar current assets. Ext. H which is schedule of current assets may also be looked into in this respect. Only the cash balance of the Company would total about Rs. 1 lakh. This amount was kept in the bank on different accounts, namely, 'work at hand', 'dividend account' and 'savings account'. The amount is also not a substantial one, and no useful purpose would be served by deducting it from the gross cost of rehabilitation.

The Union asks me to deduct rehabilitation grants of the previous years awarded by Shri Sarkar and Shri Pal from the annual rehabilitation which I may grant during the year 1961. Shri Sarkar's award shows that he deducted rehabilitation grant of each year from the rehabilitation grant of the successive year. Shri Pal in calculating bonus for 1959 also allowed rehabilitation grant, and it was Rs. 1.96 crores roughly. Coming to the question of principle, it was laid down in the A.C.C. case that the rehabilitation amount which had been allowed to the employer in previous years would also have to be deducted. The A.C.C. case is reported in 1959 I L.L.J., page 644. The relevant portion of the discussion appears at page 670, and may be quoted here:

"Before actually awarding an appropriate amount in respect of rehabilitation for the bonus year certain deductions have to be made. The first deduction is made on account of the break-down value of the plant and machinery which is uusually calculated at the rate of 5 per cent. of the cost price of the block in question. Then the depreciation and general liquid reserves available to the employer are deducted. The reserves which have already been reasonably earmarked for specific purposes of the industry are, however, not taken into account in this connection. Last of all, the rehabilitation amount which may have been allowed to the employer in previous years would also have to be deducted if it appears that the amount was available at the time when it was awarded in the past and that it had not been used for rehabilitation purposes in the meanwhile. These are the broad features of the steps which have to be taken in deciding the employer's claim for rehabilitation under the working of the formula."

From the above quotation, it will appear that various deductions as indicated therein are to be made from the gross rehabilitation grant. The first deduction is 5 per cent. of the scrap value. Then there is depreciation. Thirdly there is general liquid reserve available to the employer, and last of all, rehabilitation amount which may have been allowed to the employer in previous years would also have to be deducted. It is therefore clear that all these deductions are to be made from the gross rehabilitation amount and not from the annual rehabilitation grant, as has been contended on behalf of the Union and also not in the manner as deducted by Shri Sarkar in his previous award. In a subsequent case of the Hon'ble Supreme Court reported in 1963 II L.L.J., page 358, this point was also considered at page 363. In this reported case, the net figure arrived at for rehabilitation for that year, namely, for 1954-55 was Rs. 33 lakhs. In that case after deducting other prior charges (except rehabilitation charge) Rs. 24 lakhs was the available surplus. But the Tribunal did not grant any bonus as the amount was falling short of the rehabilitation grant. So, it was clear in that case that Rs. 24 lakhs out of rehabilitation amount of Rs. 33 lakhs was left in the hands of the employer as rehabilitation amount. The Tribunal in that case ignored this fact altogether in calculating the rehabilitation amount for the year in dispute. In quoting the A.C.C. case it was further observed that all the rehabilitation amount which may have been allowed to the employer for rehabilitation in previous years but remained unused for rehabilitation in the mean time, has to be taken into account in arriving at the amount required for rehabilitation. In my judgment, such rehabilitation amount remaining

unused for rehabilitation, will have to be taken into account by deducting from the gross rehabilitation grant, and it would be absurd to deduct it from the annual rehabilitation figure. This is clearly indicated in the A.C.C. case which I have quoted and discussed above. Now the question is what is the amount of rehabilitation grant in the different awards of Shri Pal and Shri Sarkar in previous years, but remained unused for the purpose of rehabilitation. The award of Shri Sarkar will show that the rehabilitation grant was as follows:

1952	..	Rs. 2,97,641
1953	...	Rs. 2,19,214
1954	..	Rs. 2,98,995
1955	..	Rs. 2,41,004
(Shri Pal's award) 1959	...	Rs. 1,76,067
Total amount awarded	...	Rs. 14,66,486

Now with regard to the year 1953, though the rehabilitation grant by Shri Sarkar was Rs. 2 lakhs and odd as quoted above, in fact he found that the gross profit after deducting other prior charges was Rs. 1,69,038. So, that should be the amount taken as rehabilitation grant for that year. The total figure therefore comes down to Rs. 14,16,310 (roughly Rs. 14 lakhs). The Company must prove that the rehabilitation allowed in those awards has been used for the purpose of rehabilitation. It is true that the Company filed statements to show that assets worth Rs. 30 lakhs were acquired in 1961. The mere fact that blocks were acquired during the years subsequent to 1959, will not prove that those blocks were acquired by way of rehabilitation. There is no satisfactory evidence that the amount awarded for rehabilitation had been used for that purpose. I therefore find that Rs. 14 lakhs and odd should be deducted from the gross rehabilitation figure.

Now I will come to the calculation of available surplus. I have already found that the adjusted profits comes to Rs. 25,19,086. The prior charges are tabled below:

Notional normal depreciation		Rs. 8,83,751
Notional income-tax	...	Rs. 8,17,667
Return on paid up capital	...	Rs. 3,63,227
Return on working capital	..	Rs. 1,86,868
		Rs. 22,51,513

The total of prior charges comes to Rs. 22,51,513. Thus the available surplus without even calculating the rehabilitation charges comes to Rs. 2,67,573 (Rs. 25,19,086 minus Rs. 22,51,513).

Now I will turn to rehabilitation charges. The tables given hereinabove will show that the total rehabilitation charge of machineries is Rs. 1,26,41,403, and the annual rehabilitation charge after 5 per cent is deducted as scrap value is Rs. 12,88,322. This is for plants and machineries. With regard to buildings, the total rehabilitation is Rs. 50,67,952, and the annual rehabilitation works out to Rs. 2,96,215. Depreciation on blocks on which rehabilitation is calculated is to be deducted. For machineries it is Rs. 5,60,123 and for buildings it is Rs. 2,24,589. The net rehabilitation charge required on that calculation is Rs. 7,28,199 for machineries plus Rs. 71,626 for buildings i.e. Rs. 7,99,825 in total. Now I deduct from gross rehabilitation the sum of Rs. 14,16,310. The amount of annual rehabilitation would be reduced by a small sum, and on calculation it comes to Rs. 7,35,655. Thus the total rehabilitation charge would be Rs. 7 lakhs and odd. In the award of Shri Sarkar, the rehabilitation charge calculated was Rs. 5 lakhs and odd. But since the award was made, there had been some additional blocks and there had been also some rise in the price, the annual rehabilitation for 1961 is expected to go high to some extent.

The surplus in the hands of the Company is not sufficient to meet the rehabilitation charge as calculated by me. Even if I accept the Union's contention that the gross rehabilitation charge should be reduced by the amount of reserves and surplus in the hands of the Company at the end of the year 1961 accepting the contention that it was not in the form of raw materials, the figure works out at Rs. 46 lakhs roughly. The annual rehabilitation charge would be reduced by one-fourth of the figure calculated above. The amount would be approximately Rs. 2 laks for the purpose of rehabilitation. The surplus in the hands of the Company before meeting the rehabilitation charges is Rs. 2 lakhs and odd, and accordingly after meeting the rehabilitation charge as calculated in the manner suggested by the Union, no surplus would be available for distribution as bonus. In any event, there is no available surplus in 1961 from which bonus may be given to the workmen for that year.

This is my award.

Dictated and corrected by me.

A. BHATTACHARYA. Judge.

The 25th July 1964.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3134I.R./IR/4L-9 A)/63. 6th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 6436I.R /IR/4L-33/62, dated the 17th November 1962, the industrial dispute between Messrs. Calcutta State Transport Corporation, 5 Nilgunj Road, Belghoria, 24-Parganas,, on the one hand and their workmen represented by State Transport Employees' Union, 13A Creek Lane, Calcutta-14, Paschim Banga Paribahan Karmi Sangha, 86 Cossipore Road, Calcutta-2, Kolkata Rastriya Paribahan Karmachari Samity, 3 Nityadhan Mukherjee Road, Howrah, and Calcutta State Transport Workers' Union, 109/L Ultadanga Main Road, Calcutta-4, on the other regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the First Industrial Tribunal, for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Pradip Chandra Das, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Prodip Chandra Das, Conductor, C/71 Bagha Jatin Palli, Calcutta-32, an employee of Calcutta State Transport Corporation, 5 Nilganj Road, Belghoria, 24-Parganas, against the aforesaid Corporation (Case No. 85 of 1963, under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

This is an application under section 33A of the Industrial Disputes Act by one Prodip Chandra Das who was a conductor under Calcutta State Transport Corporation, respondent of this petition. His allegation was that while in the service of the Corporation he was illegally discharged with effect from 27th November 1962 and his name was removed from the roll of the Corporation.

A written statement was filed on behalf of the Corporation in which it was contended that the petitioner was a Badli conductor in the employment of the Corporation and his name was lawfully removed from the panel of Badli workers after a proper enquiry was made into some misconduct committed by the petitioner.

The original reference out of which the present application arose was made under Government Order No. 6436I.R./IR/4L-33/62, dated 12th November 1962.

Award

I need not go into details regarding allegations and counter allegations of the parties. The petitioner filed a verified application on 13th July 1964 withdrawing his application. It has been stated in that petition that he has made an appeal to the Chief Executive Officer of the Corporation for re-absorption and he has been told that his prayer for re-absorption will be considered after he withdraws his application under section 33A of the Industrial Disputes Act. Along with the application for withdrawal the petitioner has filed a copy of a letter of the Chief Executive Officer. On a consideration of that letter and after hearing the workman in person as also the representative of the Corporation I am of opinion that there is a bona fide attempt at settlement and the petitioner should be permitted to withdraw his application. I, accordingly, permit the petitioner to withdraw the application which he made under section 33A of the Industrial Disputes Act.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.

The 31st July 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3410-I.R./IR/11L-107/63.—5th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3682-I.R./IR/11L-107/63, dated the 31st August 1963, the industrial dispute between Messrs. New Cinema Kumari Talkie House, P.O. Bankura, and their workmen represented by Bengal Motion Picture Employees' Union, Bankura Branch, Jinasini Lane, P.O. and district Bankura, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. New Cinema Kumari Talkie House, P.O. Bishnupur, district Bankura, and their workmen represented by Bishnupur Branch of Bengal Motion Picture Employees' Union, c/o Shri Sakharam Gain, Manashatala, Jeliapara, Bishnupur, district Bankura. (Case No. VIII-189 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Shibnath Chatterji, Secretary, Bengal Motion Picture Employees' Union.

For the Company: None.

AWARD

By Order No. 3682-I.R./IR/11L-107/63, dated the 31st August 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. New Cinema Kumari Talkie House, P.O. Bishnupur, district Bankura, and their workmen represented by Bishnupur Branch of Bengal Motion Picture Employees' Union, c/o Shri Sakharam Gain, Manashatala, Jeliapara, Bishnupur, district Bankura, regarding the matter specified in the schedule to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the dismissal of Shri Dinesh Chandra Daw is justified? What relief, if any, is he entitled to?

This is a reference made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute then existing between Messrs. New Cinema Kumari Talkie House, P.O. Bishnupur, district Bankura (hereinafter be referred as the Talkie House), and their workmen represented by Bishnupur Branch of Bengal Motion Picture Employees' Union, c/o Shri Sakharam Gain, Manashatala, Jeliapara, Bishnupur, district Bankura (hereinafter be referred as the Union).

It may be noted at the outset that it was a defective reference in as much as addresses of both the parties were mentioned incorrectly in the order of reference which had to be corrected by this Tribunal after reference made to the Government and also to the Bengal Motion Picture Employees' Union at Calcutta. In the order of reference the New Cinema Kumari Talkie House has been described to be of P.O. Bankura and the workmen have been described as represented by Bengal Motion Picture Employees' Union, Bankura Branch, Jinasini Lane, P.O. and district Bankura, but the above addresses of both the parties are incorrect and inaccurate. The Talkie House is situated in Bishnupur under P.O. Bishnupur in the district Bankura and the workmen are really represented by Bishnupur Branch of Bengal Motion Picture Employees' Union under the care of Shri Sakharam Gain, Manashatala, Jeliapara, P.O. Bishnupur, district Bankura. Such material inaccuracies and defects should not have crept into the reference. This should be avoided by all means. However, after ascertainment of the correct addresses of the parties usual procedure was followed. The Union filed written statement but before the Company could file any the dispute under reference was settled amicably. The dispute was in connection with dismissal of Shri Dinesh Chandra Daw.

Both parties have filed a joint petition of compromise on 27th July 1964. In terms of the settlement the workman Dinesh Chandra Daw has been reinstated with wages and the period of his unemployment will be treated as on leave. The terms of settlement on the whole are satisfactory. So, I accept them and make an award on compromise in terms thereof. The joint petition will do form part of the compromise award as annexure thereto.

Dictated and corrected by me,

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
28-7-1964.

Annexure

Phone—43

NEW CINEMA KUMARI TALKIE HOUSE
Proprietor—Shri Kali Pada Daw
P.O. Bishnupur, district Bankura

Railway Station Bishnupur, S.E. Railway
B.M.P.A. Membership No. E 41

Dated 26th July 1964.

Ref. No..

BEFORE HON'BLE THE THIRD INDUSTRIAL TRIBUNAL, CALCUTTA

In the matter of industrial disputes between Messrs. New Cinema Kumari Talkie House, Bishnupur, Bankura (The Company)

And

Their workmen represented by Bengal Motion Picture Employees' Union, Calcutta-13 (The Union).

Issues

Dismissal of service of Shri Dinesh Chandra Daw.

The parties abovenamed agree to settle the above disputes on the following terms:

Shri Dinesh Chandra Daw is reinstated with wages and the period of his unemployment will be treated as leave.

The parties pray to Your Honour to kindly pass the award in terms of the above settlement and for this act of kindness the parties as in duty bound shall ever pray.

Kali Pada Daw,
Proprietor,
New Cinema Kumari Talkie House

Dinesh Chandra Daw,
Employee.
The above signature of Shri Dinesh Chandra Daw is identified by Shri Shib Nath Chatterji, Secy., B.M.P.E.U.
27-7-1964.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
28-7-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3270-I.R./IR/11L-186/64.—28th July 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 2273-I.R./IR/11L-186/64, dated the 19th June 1964, the industrial dispute between Messrs. J.F. Rustomjee & Co., 4 Madan Street, Calcutta-13, and their workmen represented by the Dokan Sramik Union of Calcutta, 9 Panditia Place, Ballygunge, Calcutta-29, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. J. F. Rustomjee & Co., 4 Madan Street, Calcutta-13, and their workmen represented by the Dokan Sramik Union of Calcutta, 9 Panditia Place, Ballygunge, Calcutta-29. (Case No. 169 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

This dispute between Messrs. J. F. Rustomjee & Co., 4 Madan Street, Calcutta, and their workmen represented by the Dokan Sramik Union of Calcutta, 9 Panditia Place, Ballygunge, Calcutta, was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 2273-I.R./IR/11L-186/64, dated the 19th June 1964, for adjudication upon the only issue which is as follows:

Whether the termination of employment of Shri Bashistha Prosad is justified? To what relief, if any, is he entitled?

This reference was received in this office on 23rd June 1964 and notices were issued to the parties giving 23rd July 1964 for appearance and filing of the written statement by the Union. The Company entered appearance on 8th July 1964 and put in a petition stating that the matter has been amicably settled. Thereafter on 15th July 1964 a petition is filed by the Secretary of the Union stating that the dispute has been amicably settled out of Court and an award may be passed in terms of the settlement. A joint petition of compromise embodying the terms of settlement has also been filed along with the petition. I have perused the petition of compromise and I am satisfied that the settlement is bona fide and its terms are fair and reasonable. The settlement is therefore recorded and an award be passed in terms thereof. The joint petition of compromise filed by the parties do from part of the award as Annexure A. Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKERJI,
Judge, Fifth Industrial Tribunal.
17-7-64

Annexure A

BEFORE THE FIFTH INDUSTRIAL, TRIBUNAL, CALCUTTA

Shri K. P. MUKHERJI, Judge, Presiding Officer

In the matter of an industrial dispute - reference No. 2273-I.R./IR/11L-186/64, dated the 19th June 1964, between Messrs. J. F. Rustomjee & Co., 4 Madan Street, Calcutta-13, and their workman Shri Bashistha Prosad represented by Dokan Sramik Union of Calcutta, Regd. No. 5782, 9 Panditia Place, Calcutta-29.

The humble petition of Messrs. J. F. Rustomjee & Co., and Dokan Sramik Union of Calcutta above-named -

Most respectfully sheweth:

1. That the dispute under the above reference has been settled by compromise between the parties hereto.

2. That the terms of settlement are as under -

(a) The workman under reference namely Shri Bashistha Prosad will be paid compensation at the rate of 15 days' pay for each year of service as per record of the management.

(b) The said workman will be paid arrear wages if any due to him and with one month pay for notice.

(c) The amounts due as above will be paid on 6th July 1964 by cash with stamped receipt

(d) The said workman will forego his claims to to reinstatement.

(e) There will be no claim from Shri Bashistha Prosad in the future on the management.

Under the circumstances your petitioner pray that Your Honour may be pleased to pass an award in accordance with the terms of settlement as above.

And your petitioner as in duty bound shall ever pray.

Dated, the 6th July 1964.

Signature
For the Management
For J. F. Rustomjee & Co.
ILLEGIBLE.
for partner
6-7-64.

Bashisth Prosad.
Ex-employee
6-7-64.

Signature for the workman
for Dokan Sramik Union of
Calcutta.
Nikunja Behari Dutta,
Dokan Sramik Union of Calcutta.
President.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 5] THURSDAY, AUGUST 27, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3452-I.R./IR/10L-5(D)/62.—8th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 6326-I.R./IR/10L-5(D)/62, dated the 13th November 1962, the industrial dispute between Messrs. Calcutta Electric Supply Corporation, Victoria House, Calcutta, and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second shcedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Electric Supply Corporation, Victoria House, Calcutta, and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13. (Case No. VIII-185 of 1962.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Jagannath Pandey, Joint General Secretary, Bijli Mazdoor Union.

For the Company: Shri S. K. Mullick (Jr.), Solicitor, with Shri D. Gupta of Messrs. Sandersons & Morgans, Solicitors.

AWARD

By Order No. 6326-I.R./IR/10L-5(D)/62, dated the 13th November 1962, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Calcutta Electric Supply Corporation, Victoria House, Calcutta, and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of

the Industrial Disputes Act, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the termination of service of the following workmen is justified? To what relief, if any, are they entitled?-

(i) Ramlagan Ram, Durwan, Head Office.

(ii) Lalta Prasad, Assistant Boiler Attendant of Southern Generating Station.

(iii) Jagat Singh, Lamp Lighter, Howrah.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute relating to dismissal of three workmen by the employer. The dispute under reference was raised by the workmen of Messrs. Calcutta Electric Supply Corporation, Calcutta, represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13 (hereinafter be referred to as the Union), against their employer, viz., Messrs. Calcutta Electric Supply Corporation (hereinafter be referred to as the Company).

Both parties appeared before the Tribunal on receipt of notices issued to them and filed their respective written statements.

Briefly stated, the Union's case in the written statement is that the Company with the support of its recognised Workers' Union created a very unfavourable position for the workmen. So, a new Union was formed in 1960 with a view to ameliorate the poor service conditions of the workmen. The newly formed Union goes by the name "Bijli Mazdoor Union" (C.E.S.C.). The Company was annoyed at this formation of a new Union and started to victimise the members of the new Union. Workman Ramlagan was employed as a durwan in the Head Office of the Company where he was the only member-organiser of the new Union. He was appointed as durwan in 1952 after relinquishment of his employment in the Calcutta Police. In October 1960 he was in the grip of stomach pain as a result of a previous operation. He was first treated by the Company's doctor but subsequently on the advice of the Company's doctor he was sent to the Medical College, Calcutta, for proper treatment. The Medical College doctor recommended light duty for Ramlagan. But the recommendation was ignored by the Company's Deputy Commercial Manager. So, he had to move in the matter to the Labour Commissioner, Government of West Bengal, through his Union. His grievances were placed before the Labour Commissioner by letter, dated 7th March 1961. Thereupon the Conciliation Officer invited the employer's comments on the representation of the workman. The Company replied by letter, dated 29th March 1961. On the same day workman Ramlagan was asked by the Company to show cause why he would not be proceeded against for abusing and threatening Bachittar Singh. The workman replied to the said show cause notice. But the Company framed charges against him and proceeded to hold an enquiry. In the enquiry he was not allowed to produce his witnesses and cross-examine the witnesses of the Company. Moreover, he was not allowed to have his nominees in the Enquiry Committee. So, it was an arbitrary and unfair enquiry. He having preferred an appeal to the Commercial Manager against the finding of the Enquiry Officer, was not allowed to make his submission before the Appellate Officer. So, it was an illegal and wrongful order of dismissal passed against him. He is, therefore, entitled to reinstatement with full wages for the period of forced unemployment.

Another workman Lalta Prasad while on duty on 29th April 1961, fell sick and reported according and returned to his quarters. He became very sick and applied for sick leave but no reply was received from the Company. After about two months he fully recovered and on 29th June 1961 he presented himself for resumption of duty. A medical certificate of fitness was produced from a registered doctor but he was not allowed to join his duties and was told that his services had already terminated automatically under clause 13(a)(e) of the Standing Orders. The workman having not yet accepted the provident fund money and retiral benefits is entitled to reinstatement in as much as his absence for two months was covered by a medical certificate which he produced when he came back to resume his duties. So, he should be reinstated.

There was another workman Jagat Singh who went on casual leave but himself having fallen ill went to his native village. The Company by a letter, dated 24th August 1961, intimated him about automatic termination of his employment under clause 13(e) of the Standing Orders. The workman having applied for sick leave for the period of his absence, his service was not liable to be terminated automatically under the provisions of the Standing Orders. Therefore, he should also be reinstated with full wages for the period of unemployment.

The Company's case in the written statement is that before the present Union came into existence as alleged by the Union, about the middle of 1960 there had been in existence three more Unions of the workmen of the Company, of which the C. E. S. Workers' Union which has been in existence from before 1947 represents the majority of the workmen and, therefore, it was recognised by the Company and that recognition still continues. The workman Ramlagan was a member of that Union and it is not known to the Company when he left that Union and became a member of Bijli Mazdoor Union. This workman was discharged from West Bengal Police on invalid pension. Thereafter he was appointed by the Company on a temporary basis as a durwan from 13th of November 1952. He was a recipient of several warnings, some are verbal and some are in writing. So, he was not confirmed until 1st April 1955. He was given the first warning on 9th June 1954 and the second one on 30th August 1960. Of course, by operation of the provisions of clause 14(c) of the Standing Orders of the Company the first warning be cancelled and the second written warning be treated as the first in view of the fact that there was no fresh record against the workman for three years. This workman frequently availed

of sick leave and other kinds of leave and lastly he took sick leave for forty-three days from 8th October 1960 to 7th December 1960. During this period of leave he received treatment from the Medical College Hospitals at Company's cost and was also under observation of the Company's medical department. He resumed work on 8th December 1960 but again he went on leave on ground of illness for sixty-nine days ending on the 22nd March 1961. During all these periods of leave he was never without pay at any time. He resumed his normal work on 23rd March 1961 and subsequently availed of casual leave for seven days from 20th June to 26th June 1961. On the 27th June 1961 he was on duty at the Company's cash office. On 29th June 1961 he was directed by the Caretaker whose normal duty is to prepare the durwan's duty roster, to be on duty at the eastern gate of the Company's Victoria House. The Havildar Bachchittar Singh asked him to perform his duty at the eastern gate which not only he refused to comply but also he misbehaved with the Havildar who was his superior officer and also threatened him with violence in presence of some respectable persons. So, he was immeditely asked to show cause why a disciplinary action should not be taken against him. His explanation was found unsatisfactory. So, he was charge-sheeted for misconduct. There was a domestic enquiry into the charges against him by a Committee headed by the Assistant Commercial Manager-in-charge of that department. The workman Ramlagan attended the enquiry and he cross-examined some of the witnesses of the Company and he examined two witnesses to support his case. The Committee of Enquiry considered the evidence and found him guilty of the charges. The Senior Deputy Commercial Manager, on acceptance of the findings, directed his dismissal from service and order was duly communicated to him. He had opportunity to appeal to the Commerecial Manager which he actually did but his appeal was rejected.

As regards the other two workmen—Lalta Prosad and Jagat Singh—their services terminated automatically on the expiry of thirty days' continuous absence without leave in terms of service conditions as provided in clause 13(e) of the Company's Standing Orders. The workman Lalta Prosad absented himself without any leave or intimation for a continuous period of over two months since 29th April 1961. Therefore, by operation of the provisions of clause 13(e) of the Standing Orders his service terminated automatically on the expiry of thirty days' continuous absence without leave.

The other workman Jagat Singh took casual leave for a period of seven days from 15th to 20th April 1961. On the expiry of the leave he failed to report himself for duty on and from 22nd April 1961 and absented without any further leave or intimation to the Company from 22nd April 1961. On the 11th May 1961 a letter was addressed to him by the Company informing him about his absence without leave and he was asked to report for duty within a week, failing which his services would be terminated. There was no compliance. So his services stood terminated automatically on the expiry of thirty days' unauthorised absence in accordance with the provisions of clause 13(e) of the Company's Standing Orders. Therefore, none of the workmen is entitled to reinstatement or to any other relief.

Decision

Issue No. 1

(i) Ramlagan

Admittedly this workman was a durwan attached to Company's Head Office in the Victoria House at Calcutta. He was dismissed from service by the Company's letter, dated 13th of July 1961 [Ext. 5(h)]. This is a case of dismissal of a durwan by the employer for misconduct following the charge-sheet against him and a finding of guilty of misconduct arrived at by a domestic tribunal consisting of Assistant Commercial Manager (Shri S. K. Mitra) and two representatives selected by and from the workmen in the department in which the concerned workman was employed.

Admittedly the workman was asked by a notice, dated 29th of June 1961, to show cause why action should not be taken against him in accordance with the provisions of the Standing Orders. This is Ext. 5. Cause was shown by him on 1st of July 1961, copy thereof is Ext. 5(a). The Company was not satisfied with the explanations offered by the workman. So, there was a charge-sheet against him issued on 4th July 1961 [Ext. 5(e)]. The workman was charged under clause 15(a)(i) for the wilful insubordination and under clause 15(a)(v) for disorderly behaviour and acts subversive of discipline. The workman was also informed of the date, time and place of enquiry into the charges against him by an Enquiry Committee. The Company simultaneously issued a notice to all the employees of the Commercial Department in which the concerned workman was also employed to select two representatives to serve as members of the Enquiry Committee [vide Ext. 5(f)]. Accordingly two representatives were selected and their names were submitted to the Assistant Commercial Manager (vide Exts. I, I/1 and I/2). On the appointed day, the enquiry was held by the Committee. The workman himself participated in the enquiry. He cross-examined some of the Company's witnesses and himself tendered two witnesses—Parameswar Singh and Deo Kumar Singh. The Enquiry Officer Shri S. K. Mitra, Assistant Commercial Manager, gave evidence before the Tribunal. He has proved the enquiry proceeding (Ext. F) which he recorded in his own hand and there was a unanimous finding of guilty by the Chairman as well as by the two representatives of the workmen who were in the Enquiry Committee. The enquiry proceeding together with the finding was forwarded to the Deputy Commercial Manager by letter, dated 10th July 1961 (vide Ext. F/1). The Senior Deputy Commercial Manager accepted the findings and awarded the punishment of dismissal against the workman Ramlagan Ram by letter, dated 11th July 1961 (Ext. F/2), and also advised the Assistant Commercial Manager-in-charge of the department to communicate the decision to the concerned workman. This was done accordingly by letter, dated 13th of July 1961 [Ext. 5(h)]. By the same letter attention of the workman was also drawn to the

provisions of clause 15(c) of the Standing Orders for appeal against the decision of the Deputy Commercial Manager. The workman accordingly preferred an appeal to the Commercial Manager on 17th July 1961 (Ext. 6 is a copy of the Memo. of Appeal). The appeal was heard on 27th of July 1961 at 3-30 p.m. [vide Ext. 5(k)]. The result of the appeal was communicated to the workman by letter, dated 17th August 1961 [Ext. 5(l)]. The appeal was dismissed. Exhibit G is the decision of the Appellate Officer, dated 12th August 1961. So, the order of dismissal of the workman passed by the Senior Deputy Commercial Manager stood.

The grievance of the Union is that it was a mala fide action of the Company against the workman Ramlagan with whom the Company was not at all satisfied because of his Trade Union activities. The evidence of the workman Ramlagan (P.W. 3) on this point is that he was not in the good book of the Company since he became a member of the present Union sometimes after its formation in 1960. He has further said that the Company was also very much annoyed with him as he was constantly insisting on light duty being given to him as was advised by the doctors.

As regards the first allegation I find from the evidence which I shall presently discuss, hardly there is any truth in it. The present Union was formed about the middle of 1960 as stated by the Union in paragraph 2 of the written statement and according to the Company the workman Ramlagan was a member of the Workers' Union. It had no knowledge when he left that to become a member of the present Union. The workman Ramlagan (P.W. 3) has admitted this fact in his evidence before this Tribunal. He has further deposed that he was the only member of the Bijli Mazdoor Union employed at the Head Office of the Company. So, he was the solitary worker out of several hundreds employed in the Commercial Department of the Company at the Head Office who became a member of the Union. Therefore, it is difficult to believe that he had trade union activities in the Head Office of the Company or he was actively organising for his Union. The Union was formed in 1960 and he was charge-sheeded in July 1961 and during this period only one worker out of several hundreds empolyed in the Commercial Department at the Head Office of the Company became a member of the Union and that member was he himself. Therefore, this is a stale stereotyped allegation without any truth in it. The evidence of D.W. 6 Shri S. K. Mitra, the Assistant Commercial Manager-in-charge of the Commercial Department, is that he had no knowledge of any Trade Union activity of the workman Ramlagan. The workman himself has failed to prove his alleged Trade Union activities in the Head Office. Admittedly this workman Ramlagan served as a Police Constable for several years, which job he had to quit for reasons of health on invalid pension. Thereafter he was engaged by the Company as a durwan about the end of 1952. But since then he frequently availed of long leave, presumably on ground of health. This fact finds support from entries in his service record (Ext. H). This document shows that he was appointed as durwan on 13th November 1952. He received a warning in June 1954. So, he was not confirmed till 1st April 1955. Second warning came in 1960 but in view of the provisions of clause 14(c) of the Standing Orders the first warning was treated as cancelled because of three years' clean record of service. This fact was admitted by the Company in its letter, dated 9th February 1961, to Ramlagan [Ext. 5(d)]. This admission, of course, followed only after the Union's communication on the subject on 7th February 1961 [Ext. 7(a)]. The workman Ramlagan (P.W. 3) served as a Police Constable for a long period. He admits to have served for twenty-four years four months in that capacity before he was found unfit to carry on any further. He had to retire on invalid pension. In that poor state of health he came over to serve the Company as a durwan. So, it was also against all probability that he would work as an active organiser of his Union. There is no evidence of his alleged activity.

He was the only member of the Union in the Head Office out of several hundreds of employees in the Head Office. It may be true that he was liking light work as he was frequently suffering and was at times availing of long leave as is apparent from his service record (Ext. H). It has been alleged in the written statement that he was forced to go on leave without pay which allegation was stoutly denied by the Company. Workman Ramlagan himself had to admit in his evidence before this Tribunal that he was never granted any leave without pay. Leave was granted to him whenever he asked for it sometimes on half-pay and sometimes with full pay. Therefore, this allegation against the Company is also without any substance. His service record Ext. H shows that in July 1959 he availed of privilege leave for forty-eight days and in continuation thereof he again availed of sick leave for two months. Then in 1960 and 1961 he availed of sick leave on several occasions. The Company granted the leave ungrudingly and unconditionally. It might have been possible for the Company to remove him from service on ground of physical infirmity as he was frequently proceeding on sick leave for considerable periods. But the Company did not do that. On the other hand, Company allowed him to join and somehow to carry on. He was serving as durwan and according to Shri S. K. Mitra (D.W. 6), the Assistant Commercial Manager-in-charge of the Commercial Department, durwan's duty is the lightest. There is no other duty in their office lighter than that of a durwan. As the workman was frequently suffering and sometimes very seriously, the Company made arrangement for better treatment in the Medical College Hospital where he was treated at the Company's expenses and at the same time he was enjoying leave not without pay. The Company's doctor as well as the doctor of the Medical College under whose treatment he was recommended light work for him. This fact is not denied by Company and is also proved from the documents (Exts. 4 series). The Company has, of course, produced some medical slips granted by the Medical Officer of the Company to the workman Ramlagan which are Ext. K series to show no such recommendation but recommendation for leave. A light work was recommended for him by the Medical College doctor under whose treatment he was placed. The Union also brought this fact to the notice of the Company by some letter Ext. 7(a). But the Company was helpless in

the matter as there was no other duty lighter than that of a durwan as has been deposed by the Assistant Commercial Manager who is in charge of the department. He has not been cross-examined on this point. It is clear from the evidence of the workman Ramlagan that he wanted to be on duty of cash collection from city collection offices or duty at night to be performed by sitting on a stool. But he himself had to admit that there is no difference between the duty at the gate and the duty in the cash office. If that is so, why he was so keen to have duty in the cash office. His service record shows that he was on casual leave for seven days from 20th June to 26th June 1961. He joined on the 27th when he was asked to do his duty in the cash office which he did all right but as soon as he was asked to do his duty at the east gate of the Head Office, he revolted and created troubles with the Havildar who was his immediate superior in the matter of allocation of duties. The Havildar was Bachhittar Singh who under order of Mr. Howard the then Caretaker directed Ramlagan to be on duty at the eastern gate of the Victoria House on the 29th of June 1961 in place of Lal Singh. D.W. 6 Shri S. K. Mitra, the Assistant Commercial Manager of the department, has deposed that the duty of a durwan is the lightest in his office and there is no other lighter job. Therefore, the question of giving Ramlagan light work did not require special consideration of the authorities. The workman's evidence is that he saw the Deputy Commercial Manager in this connection. But according to him he did not receive any sympathetic consideration. He could have represented his matter in writing to the Commercial Manager but he did not. I have already observed that the workman has failed to point out what was lighter job in the office which the Company could have given to him. As there was none, the Company was ready to grant him leave if asked for and, as a matter of fact, the Company was granting his leave liberally without depriving him the benefit of pay altogether. As the work of a durwan was the lightest and there was hardly any difference in the work wherever he may be placed on duty, there was no point in pressing for duty in the cash collection office. In such circumstances, the employer cannot be said to have done wrong or injustice by not allowing him to do duties in the cash collection office for all time to come. There may be cogent reasons for the employer frequently to change guards to be on duty in the cash collection office. Therefore, there was no justification for his claim of being placed on duty in the cash collection office for all time to come.

So, Union's grievances are imaginary, unreal and insubstantial.

The workman Ramlagan was found by the domestic tribunal guilty of the two charges levelled against him in the charge-sheet [Ext. 5(e)]. Exhibit F is the enquiry proceeding with the unanimous findings of the enquiry committee. The Committee found the workman guilty of both the charges. Senior Deputy Commercial Manager accepted the findings and awarded the punishment of dismissal as provided in the Company's Standing Orders (Ext. L).

It is well-settled that in such a case of dismissal or misconduct a Tribunal has only limited jurisdiction and it does not act as a Court of Appeal, and substitute its own judgment for that of the management. It can interfere only—

(1) when there is want of good faith;

(2) when there is victimisation or unfair labour practice;

(3) when the management has been guilty of basic error or violation of principles of natural justice; and

(4) when on the materials the finding is completely baseless or perverse. (Vide 1958 I L.L.J. 260; and 1961 I L.L.J. 511.)

In the instant case the Union has questioned the fairness of the enquiry. I have already found that the allegations of victimisation and unfair labour practice are unsubstantial and untrue.

It has been contended by the Union that there has been violation of the principles of natural justice in as much as the Officer who drew up the charge-sheet was also appointed the Chairman of the Enquiry Committee and that the workman was not allowed to cross-examine the witnesses of the Company and to examine his own witnesses to support his case.

As to the second part of the allegation I find there is hardly any truth in it. The workman Ramlagan (P.W. 3) had to admit in his evidence before this Tribunal that he supplied names of three witnesses of his who are Parsuram Roy, Parmeswar Singh and Deo Kumar Singh. Two of them Parmeswar and Deo Kumar Singh gave evidence before the Enquiry Committee and the third man did not attend. Therefore it is a lie to say that he had no opportunity to examine his witness before the Enquiry Committee. Then again the workman admits to have attended the enquiry and it appears from the enquiry proceeding Ext. F that he cross-examined some of the witnesses of the Company. Witnesses P.C. Mukherji and Seukaran Singh were cross-examined by him and he refused to cross-examine the other witnesses. Therefore, this allegation is without any truth. Of course, there is some substance in the contention that the Officer who drew up the charge-sheet was the Chairman of the Enquiry Committee. Admittedly the show cause notice, dated 29th June 1961 (Ext. 5), was issued by the Assistant Commercial Manager Shri S. K. Mitra. He also drew up the charge-sheet Ext. 5(e) on 4th July 1961 and at the same time became the Chairman of the Enquiry Committee. It is well settled in the case of Nageswara Rao vs. State of Andhra Pradesh (A.I.R. 1959 Supreme Court 1376 at page 1378) that the principles governing "the doctrine of bias" vis a vis Judicial Tribunals are that (1) no man should be a judge in his own cause, and that (2) justice should not only be done, but manifestly and undoubtedly seem to be done. It has also been held in that case that the said principles are equally applicable to authorities, though they are not courts of justice or judicial tribunals, who have to act judically in deciding the rights of others, i.e., the authorities who are empowered to discharge quasi-judicial functions. Therefore, Shri Mitra, the Assistant Commercial Manager, in all fairness should not have acted as Chairman of the Enquiry Committee in respect of the charges levelled against the workman by himeslf. Then again it has been held

by the Hon'ble Supreme Court in the case of Sur Enamel & Stamping Works Ltd., and their workmen (1963 II L.L.J. 376) that an enquiry in order to be fair among other things, the Enquiry Officer must record his findings with reasons for the same in his report. But in the present case the Enquiry Committee did not strictly comply with this requirement of a just and fair enquiry. The members of the Enquiry Committee no doubt recorded their findings but reasons for the conclusions arrived at not recorded in the report. Therefore, I am to hold that the principles of natural justice have not been strictly observed although I must point out that there is no evidence to show any mala fide in the conduct of Shri Mitra in holding the enquiry in the very presence of the concerned workman. Moreover, he was not the sole judge but there were two other members in the Enquiry Committee who were representatives of the workmen. There was an unanimous finding and there is nothing to show that Shri Mitra unduly influenced or prevailed upon the other members to come to the agreed findings However, assuming in the circumstances that principles of natural justice have been violated and there was some apprehension of failure of justice in the mind of the concerned workman, what the Tribunal should do in such circumstances is to consider the evidence adduced by both the parties before it and to come to its own conclusion. It is well settled in the case of Ritz Theatre (Private) Ltd., Delhi, and its workmen (1962 II L.L.J. 498) that in such a case where the enquiry held was not fair and proper, or the findings recorded are perverse, the whole issue is at large before the Tribunal and the Tribunal will have jurisdiction to deal with the merits of the dispute. So, I propose to go into the merits of the case and to deal with the charges levelled against the workman. Both parties examined several witnesses. The Union examined four persons and the Company six witnesses, besides a number of documents exhibited on either side. Exhibit 5 is the show cause notice issued to the workman Ramlagan on 29th of June 1961 by Shri Mitra, the Assistant Commercial Manager. By this notice he was asked to show cause why he will not be proceeded against in accordance with the provisions of the Standing Orders of the Company for his misbehaviour with Havildar Bachchittar Singh who was abused and threatened with physical violence on that very day at about 9 a.m. in front of lift No. 2 at Victoria House. Admittedly Havildar Bachchittar Singh was the immediate superior officer of all the durwans and guards. He was under the Caretaker of the building who was then Mr. Howard. Exhibit 5(a) is the written explanations submitted by the workman on 1st July 1961. The Assistant Commercial Manager could not be satisfied with the explanations offered by the workman. So, there was a charge-sheet Ext. 5(e) against the workman for wilful insubordination and disorderly behavour and act subversive of discipline. The workman Ramlagan has admitted in his evidence that the Caretaker Mr. Howard has already retired and has gone home in U.K The Havildar Bachchittar Singh has also left after having retired from service. Both of them were, of course, in service at the time of the domestic enquiry and they gave evidence before the Enquiry Committee. The incident took place in front of lift No. 2 at Victoria House at about 9 a.m. on 29th June 196 The liftman was Seukaran Singh. He is D.W. Another officer of the Company was present there a that particular point of time as he was about to ente into the lift for going upstairs. He is D.W. 5 Shr P. K. Mukherji, Assistant Chief Inspector of Meter Both of them submitted written reports of the occu rence and they also gave evidence before the Enquir Committee. Their written reports are Exts. E, E/ On the side of the Union there is evidence of th workman himself and of no other person on thi point. I have considered his evidence and also his explanations in Ext. 5(a). He could not deny the occurrence. It is clear from the evidence o D.W. 4 Shri Seukaran Singh and D.W. 5 Shri P. K Mukherji that the workman Ramlagan indulged in abuses and unseemly conduct in attempting to assault his immediate superior officer Shr Bachchittar Singh. He created that ugly scene in front of lift No. 2 at a pick time when superio officers and other respectable persons were rushing into the lift in order to attend their offices located in the upper flats of the massive building known as Victoria House which is also the Company's Head Office. The reports Exts. E, E/1 will show that Mr Bawnass of Messrs. W.T. Glover & Co. was one of them. Shri Bachchittar Singh asked the workman to be on guard duty at the eastern gate of Victoria House. This duty was allotted to him by Mr. Howard, the Caretaker. What the Havildar did, he simply communicated the order of his superior officer. The workman flared up and indulged in abusing his superior officer and behaved with him in a most objectionable manner in presence of some respectable persons and officers of the Company. Surely his conduct was against the code of discipline. He went so far to attend physical violence and all these facts have been clearly established from the evidence of D.Ws. 4 and 5 and also from the documents Exts E and E 1. The Tribunal had opportunity to see the workman in the witness box for some hours and this much can be said about this man that he has yet to forget his past position as a typical Police Constable in which capacity he served for 24 years and his attitude is anything but fair and polite which also lends strong support to the probability of the case There is no reason to disbelieve the evidence of D.Ws. 4 and 5 and also their earlier statements Exts. E and E/1. I have already found that there was no motive for punishing this workman and removing him from service by making false charges against him. On the other hand, I have already discussed and found that he was being very sympathetically treated by the Company. He was frequently being granted long leave but never without pay, and he was also provided with all sorts of facilities for medical treatment not only by Company's doctor but also in the Medical College Hospital entirely at Company's cost. Therefore, after due consideration of the evidence on the record adduced by both parties I am led to the conclusion that the workman was guilty of both charges levelled against him in the charge-sheet and he was rightly punished by dismissal from service in accordance with the Company's Standing Orders Ext. L. I find no extenuating circumstances to award a lesser punishment than dismissal. Therefore, the said workman Ramlagan is entitled to no relief.

(ii) Lalta Prasad:

He was an Assistant Boiler Attendant employed in the Southern Generating Station of the Company. He having absented from duty without leave, permission or any information whatsoever for two months from 29th of April 1961 to 29th of June 1961 his service terminated automatically in accordance with the provisions of clause 13(e) of the Company's Standing Orders (Ext. L). After two months unauthorised absence from duty this workman applied to the Company on 29th June 1961 for permission to resume his duty. This application was supported by a medical certificate. Exhibit J is the said application. But long before that the Company wrote to him drawing his attention to his absence without intimation since 29th April 1961 and also to the provisions of clause 13(e) of the Company's Standing Orders whereby his service stood automatically terminated on the expiry of 30 days' continuous absence without leave. This letter Ext A 3 is dated 3rd June 1961. After this letter the Company received a letter from the workman Lalta Prasad which is Ext. D. By this letter he requested the Company to remit his Provident Fund money and other dues, if any. This letter was addressed to the Station Superintendent, 28 Garden Reach Road. D.W. 3 Daya Kissen Saxena is a clerk attached to that office. He received this letter Ext. D of the workman Lalta Prasad. The letter was then forwarded to the Head Office on 23rd June 1961 with a request to do the needful. Exhibit A/4 is that letter of the Station Superintendent. Action was taken on this letter and Lalta Prasad was informed by the Head Office of the Company by letter, dated 22nd July 1961 (Ext. 3), the amount of Provident Fund money due to him. Of course, his evidence is that he has not yet withdrawn the amount. There is also no denial to this fact by the Company. The evidence of this workman Lalta Prasad (P.W. 1) is that on 29th April 1961 he attended the generating station and gave a sick report to the Assistant Shift Charge Engineer Mr. Rabeiro. It was a about 7 a.m. But according to him he was asked to come again at 12 noon on that day. He says he could not do that as his condition deteriorated due to acute pain in the stomach So on that very day he was being taken to his native village by his friend Mongru Prasad who is a workman of Girmit Colliery and at that time he was residing with him in his quarters provided by the Company. He could not go up to his village but alighted from the Station at Asansol and went to Girmit Colliery where he was admitted in the Colliery Hospital. His friend Mongru Prasad with whom he was putting up and who escorted him from Calcutta to Girmit Colliery where he was employed, is said to have written a letter to the company informing Lalta Prasad's illness. But this story of the workman Lalta Prasad has not been supported or corroborated or substantiated by any satisfactory evidence other than his oral testimony. He admits in his cross-examination that on 29th April 1961 he was living in the Company's quarters along with two other friends of his who are Mongru Prasad and Chhedi Lal. The last man was an employee of the Company. Neither Mongru Prasad nor Chhedi Lal comes to corroborate him about his alleged illness. He admits that the Company has elaborate arrangements of medical treatment of sick employees by the Company's doctors as well as in the city's hospitals. If he was really so sick, why he would leave for his native village instead of availing of the medical facilities provided by the employer. So, it is hardly believable that on account of his illness he went to Girmit Colliery where his friend Mongru Prasad was employed. There is also nothing to show that he was admitted into the Colliery Hospital. On the contrary, he after absenting for two months without leave or any intimation to the employer suddenly appeared and applied for permission to resume his duty with a medical certificate purported to have been granted by a private doctor of unknown and undisclosed place (vide Ext. J). That certificate shows that he was advised to take complete rest. It does not disclose seriousness of any disease if he was suffering from. Naturally the Company refused to reconsider his case. The workman's story, as told before this Tribunal about his illness and his leaving on that ground for his native village but ultimately going over to Girmit Colliery for treatment seemed to border on the incredible. It is all an afterthought. He left his job without any intimation whatsoever to the employer. He has deposed falsely to say that he gave sick report to Mr. Rebeiro. It is abundantly clear from the evidence of D.W. 2 Mr. Rebeiro that he was not at all contacted on 29th April 1961 and no report was given to him by Lalta Prasad. His evidence is that any report of sickness by a workman is always recorded in the Shift Strength Book which is Ext. C. But there is no such entry in this register which is duly and properly maintained at the Generating Station. Lalta Prasad says that he instructed his friend Mongra Prasad to give information to his employer but he is not sure if any such information was at all supplied to the Company and if so when and whether by post. The Union does not examine Mongru Prasad or Chhedi Lal or does not assign any reason for not bringing them to support the story of the workman. He already applied for withdrawing the amount of his provident fund money by letter Ext. D to the Station Superintendent, who in due course forwarded the same to the Head Office for necessary action. The workman Lalta Prasad at first admitted his signature on this letter but after some hesitation he denied. I am unable to give credence to his oral testimony. Therefore, I find there was no satisfactory explanation of his absence for two months without leave, permission or any intimation whatsoever to the employer. Such an irresponsible act and conduct on the part of a workman of an Electric Generating Station cannot be overlooked or lightly brushed aside So, I find no justification for interference with the automatic termination of his service by operation of the Company's Standing Orders which represent the relevant terms and conditions of service in a statutory form and they are binding on the parties. In the result, the workman Lalta Prasad is not entitled to any relief.

(iii) **Jagat Singh**

This workman Jagat Singh was employed as a Lamp Lighter and was attached to the Company's District Engineer's Office at Howrah. Admittedly he was granted casual leave for seven days from 15th April 1961 to 21st April 1961 (vide Exts. J, J/1. He was to resume his duty on 22nd of April 1961, but he did not, nor did he apply for extension of leave. He continued his unauthorised absence for

months together. It appears from the District Engineer's Report to the Main Superintendent Ext. B, dated 23rd August 1961, that on 17th August 1961 he suddenly appeared before the District Engineer and produced certain documents which revealed that the workman was involved in a criminal case but was released on bail and he approached the District Engineer for a certificate of his employment under the Company. D.W. 1 Shri P. N. Banerji is the said District Engineer. His evidence is that he refused to give a certificate as his service had already been terminated automatically under the provisions of clause 13(e) of the Company's Standing Orders. P.W. 2 Jagat Singh has admitted that he was involved in some litigations during his stay in the village. The workman started absenting without leave or permission from 22nd April 1961. Thereupon the Company wrote to him on 11th May 1961 (vide Ext. A) directing him to furnish satisfactory reasons for his absence within a week from the date of receipt of this letter, failing which he will be marked as "labour terminated." On the report of the District Engineer contained in his letter, dated 23rd August 1961 (Ext. B), the Main Superintendent addressed a letter to the workman Jagat Singh on 21st August 1961 informing him that he having absented from duty without leave since 22nd April 1961 his service was automatically terminated under clause 13(e) of the Company's Standing Orders. This letter is Ext. A/1. It was sent to him by registered post. So, the Company waited for long four months since he commenced absenting without leave, or permission and then invoked provisions of clause 13(e) of the Standing Orders which provided for automatic termination of his services for his unauthorised absence for more than 30 days and in the present case for four months. Sometimes after its communication the workman appeared for permission to resume his duty. He says that he sent a medical certificate to the Company on 25th August 1961 but there is nothing to prove this fact. The Company has denied to have received any such medical certificate after his four months' unauthorised absence. The workman's evidence is that he came to Calcutta on 9th September 1961 and produced medical certificate to the District Engineer but he refused to accept. This workman has subsequently said that he produced not one but two medical certificates. These are Exts. 9 and 9(a). He has stated in the cross-examination that during the five months of his unauthorised absence from work he lived in Muzaffarpur town and so he produced certificate from doctors of that town. But he has contradicted himself to say that while he was residing in his village he was involved in some litigations. Therefore, it is difficult to believe his oral testimony. The two medical certificates Exts. 9, 9(a) which he produced before the Tribunal at late stage of the hearing of the case, may be seen. One doctor of Muzaffarpur granted the certificate Ext. 9 on 25th August 1961 in which he has stated that Jagat Singh of village Pourah was under his treatment from 20th April to 24th of August 1961 and he received certificate to the effect that the patient was cured completely and can join his duty. The other certificate Ext. 9(a) shows that the workman placed himself under his treatment from 25th of August 1961 and he was found fit to resume his duties on 9th September 1961, i.e., one doctor who certified him to be completely cured and found fit to join his duties on 25th August 1961, the other doctor treated him as his patient from that very day till 9th September 1961 and it is the evidence of the workman he came to Calcutta on 9th September 1961. Therefore, in the conflicting circumstances I feel difficulty to rely on these certificates. If the man was really suffering for over four months and was having a medical treatment by doctors of Muzaffarpur town how he could he say that during his stay in the village he was involved in litigations and it transpires from the evidence of the District Engineer before whom he actually appeared on 17th August 1961 that he was involved in criminal litigations and in which connection he wanted a certificate from him to show his employment under the Company, when he was clearly told that his services automatically terminated under clause 13(e) of the Standing Orders. So, on his return home he brought in medical certificates Exts. 9, 9(a), which are conflicting in nature. Therefore, I find there was no satisfactory reason for his unauthorised absence for nearly five months from 22nd April 1961 up to middle of September 1961. Hence, I find no justification for interference with the termniation of his services which he sustained automatically on account of his irresponsible conduct. It appears from the document Ext. J/4 that this workman was reported against by the District Engineer to the Main Superintendent as a "habitual absentee". However, the fact remains that he was long in service of the Company for 19 years which fact is not denied by the Company. Of course, being an old employee of the Company he ought to have been more responsible to guard against unauthorised absenteeism for unreasonably long period. That shows that he would hardly mend his ways. Whatever that might be but in consideration of the fact that he rendered 19 years' services to the Company and for a foolish action of his he has lost his job at a very hard time. Therefore, I direct that the Company in all fairness should pay to the workman six months' wages as compensation for loss of employment in addition to other dues to which he is entitled. This compensation should be paid within a month of publication of the award in the Calcutta Gazette.

This is my award.

Dictated and corrected by me,

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
30-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3454-I.R.|IR|11L-76|60.—8th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 6057-I.R.|IR|11L-76|60, dated the 22nd November 1960, read with its Addenda Nos. 468-I.R.|IR|11L-76|60, dated the 3rd February 1961, and 1222-I.R.|IR|11L-76|60, dated the 14th March 1961, the industrial dispute between Messrs. Balmer Lawrie and Company Limited, 21 Netaji Subhas Road, Calcutta-1, and their workmen represented by Balmer Lawrie Employees' Association, 23 Netaji Subhas Road, Calcutta-1, and

Messrs. Balmer Lawrie and Company Limited Employees' Union, 19 Strand Road, Calcutta, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (Act 14 of 1947), was referred to the First Industrial Tribunal for adjudication;

And whereas on appeal filed against the award made by the said First Industrial Tribunal on the aforesaid dispute, the Honourable Supreme Court of India sent back the case on remand for fresh hearing of Issue No. 1 mentioned in the said order;

And whereas the said First Industrial Tribunal heard the case on merit and submitted its award to the State Government on the said issue;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (Act 14 of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta-1, and their workmen represented by Balmer Lawrie Employees' Association, 23 Netaji Subhas Road, Calcutta-1, and Messrs. Balmer Lawrie & Co. Ltd. Employees' Union, 19 Strand Road, Calcutta. (Case No. VIII-608 of 1960.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.

This was a reference of an industrial dispute under section 10 of the Industrial Disputes Act made by the Government of West Bengal by its Labour Department Order No. 6057-I.R.|IR|11L-76|60, dated Calcutta, the 22nd November 1960. One party to the reference was Messrs. Balmer Lawrie & Co. Ltd. (hereinafter to be described as the Company) and the other party consisted of workmen, represented by two Unions (1) Balmer Lawrie Employees' Association and (2) Messrs. Balmer Lawrie & Co. Ltd. Employees' Union.

Altogether four issues were referred for adjudication:

1. Grades and scales of pay.
2. Privilege leave.
3. Medical leave.
4. Retiring age.

The case was duly heard by Shri S. N. Guha Roy, my predecessor-in-office, and he delivered an award on 29th June 1961. An appeal was taken to the Supreme Court by the workmen of Messrs. Balmer Lawrie & Co. Ltd. represented by Balmer Lawrie Employees' Association. Their Lordships of the Supreme Court have remanded the case for fresh hearing of issue No. 1 regarding grades and scales of pay. The remaining three issues have been finally disposed of by the judgment of Their Lordships.

In pursuance of the order of remand this Tribunal admitted some additional evidence adduced on behalf of Balmer Lawrie Employees' Association. Thereafter the parties took some time for compromise. Compromise petitions were separately filed by the two Unions on 6th July 1964, and the Company was a consenting party to both the petitions. It is refreshing to see that the parties concerned have settled their differences for maintaining industrial peace and harmony. In my opinion the terms of settlement are reasonable and fair and I accept them. As a supplement to the previous award passed by Shri S. N. Guha Roy on 29th June 1961 as modified by the Supreme Court, I pass this award in terms of the two joint petitions of parties filed by the Company and the two Unions. The joint petitions together with their annexures shall form a part to my award.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal,
30-7-64.

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 6057-I.R.|IR|11L-76|60, dated the 22nd November 1960
And
In the matter of an industrial dispute
Between
Messrs. Balmer Lawrie and Company Limited
And
Their workmen represented by Balmer Lawrie Employees' Association.

The humble petition of parties involved in the dispute—

Respectfully sheweth:

That in the interest of maintaining healthy industrial relations the parties have reached a long-term settlement, the terms of which are set forth in the Annexure to this petition

The petitioners pray that an Award may be passed in terms of the settlement arrived at and that the terms of settlement be made a part of the Award.

For and on behalf of
Balmer Lawrie Employees' Association.
P. C. Chandra,
Secretary.
For and on behalf of
Balmer Lawrie & Co. Ltd.
Illegible,
Chief Personal Officer,
Balmer Lawrie & Co. Ltd.,
Calcutta.

RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.
30-7-64.

ANNEXURE

Terms of Settlement

1. The grades and scales of pay for the clerical and subordinate staff shall be revised with effect from 1st March 1964. The revised grades and scales of pay are shown in Appendix "A".

2. The clerical staff who are in grades II and III at present shall be fitted into revised grade II and those who are in the present grades IV and V shall be similarly fitted into revised grade III. The present grade 1B shall be revised and redesignated as grade I and the employees who are in grade 1B shall be fitted into the revised and redesignated grade I.

3. Typists, Comptometer Operators, Hollerith Punchers and Verifiers, Hollerith Accounts Coders, Remington Machine Operators and Gestetner Duplicating Machine Operators shall be placed in revised grade II.

4. The starting salary for Stenographers shall be Rs. 110 in the revised grade II and on completion of six years they will automatically be promoted to revised grade III on a salary of Rs. 170 provided they are regarded as being satisfactory Stenographers by the Departmental Head and subject to their passing a test from an approved Institute. Otherwise, they shall continue to be in revised grade II until such time the Management is satisfied that they are fit for promotion to revised grade III.

5. All members of the clerical and subordinate staff will be fitted into the revised grades with effect from 1st March 1964. In cases where the existing pay of an employee does not coincide with the appropriate stage in the revised scales of pay as shown in Appendix "A", the employee concerned shall be placed at a stage in the revised scales of pay which is immediately above the existing pay of the employee.

6. Any employee who has been at the top of his existing grade for two or more years and who does not receive any increase in pay by virtue of fitting into the new scale, will be given one ad hoc increment in the revised grade from 1st March 1964 and his future "anniversary" date, i.e., the date for increment, if applicable, will be the 1st March each year.

7. The revised grades and scales of pay shall be in operation for a period of 5 years from 1st March 1964 to 28th February 1969.

For and on behalf of
Balmer Lawrie & Co. Ltd.

Illigible,
Chief Personnel Officer,
Balmer Lawrie & Co. Ltd.,
Calcutta.

For and on behalf of
Balmer Lawrie Employees' Association.

P. C. Chandra,
Secretary.

APPENDIX 'A'

Grades and Scales of Pay for the Clerical and Subordinate Staff

BALMER LAWRIE & CO. LTD.

Clerical Staff.

Grade.	Revised Grades and Scales of Pay.
I	Rs. 70 -4—110—5—160 10 yrs. 10 yrs.
II	Rs. 80—5—110—8—230. 6 yrs. 15 yrs.
III	Rs. 170—10—270—12—342. 10 yrs. 6 yrs.

Subordinate Staff.

Jamadar (Head Office) and Subedar (Tea Warehouse).	Rs. 60—2—70—3—106. 5 yrs. 12 yrs.
Asstt. Jamadar (Head Office), Havildar-in-charge (Central Stores) and Head Bearer.	Rs. 50—2 70—2·50—85 10 yrs. 6 yrs.
Havildar, Petrol Pump Operator, Markman (Tea Warehouse), Havildar Peon (Director's Office) and Medical Orderly.	Rs. 45—1·50—54—2—76. 6 yrs. 11 yrs.
Drivers	Rs. 60—3—[illegible] 16 yrs. 7 yrs.
Motor Cycle Despatch Rider.	Rs. 50—2—74—3—98. 12 yrs. 8 yrs.
Head Asstt. Bearer, Transport Dept. Messengers and Duftry.	Rs. 35—1—40—1·50—49—2—73. 5 yrs. 6 yrs. 12 yrs.
Darwans, Peons, Liftmen, Tea Boys, Bearers and Baggage Man.	Rs. 30—1—40—1·50—49—2—69 10 yrs. 6 yrs. 10 yrs.
Head Sweeper and 'Q' Shed Porter Messenger.	Rs. 30—1—40—1·50—58—2—64. 10 yrs. 12 yrs. 3 yrs.
Coopers and Storemen ..	Rs. 30—1—40—1·50—58—2—62. 10 yrs. 12 yrs. 2 yrs.
Sweepers	Rs. 30—1—40—1·50—58. 10 yrs. 12 yrs.
Mistri Class I 'Q' Shed and Laboratory Boy, Grease Factory.	Rs. 44—1·50—53—2—71—2·50—81. 6 yrs. 9 yrs. 4 yrs.
Mistri Class II 'Q' Shed ..	Rs. 40—1·50—55—2—77. 10 yrs. 11 yrs.
Supervisor (Clerical Staff Tiffin Room).	Rs. 50—1·50—53—2—71—2·50—81. 2 yrs. 9 yrs. 4 yrs.
Asstt. Supervisor (Clerical Staff Tiffin Room).	Rs. 40—1·50—55—2—71. 10 yrs. 8 yrs.
Head Khitmatgar (European style Tiffin Room).	Rs. 35—1—40—1·50—49—2—73. 5 yrs. 6 yrs. 12 yrs.
Cooks (Clerical and Subordinate Staff Tiffin Room).	Rs. 35—1—40—1·50—49—2—69. 5 yrs. 6 yrs. 10 yrs.
Khitmatgars, Masalchies (European style Tiffin Room), Boys (Clerical and Subordinate Staff Tiffin Room).	Rs. 30—1—40—1·50—58—2—64. 10 yrs. 12 yrs. 3 yrs.

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department order No. 6057-I.R.|IR|11L-76|60, dated the 22nd November 1960

And

In the matter of an industrial dispute

Between

Messrs. Balmer Lawrie & Company Limited

And

Their workmen represented by Balmer Lawrie & Company Limited Employees' Union

The humble petition of parties involved in the dispute—

Respectfully sheweth:

That in the interest of maintaining healthy industrial relations the parties have reached a long-term settlement, the terms of which are set forth in the Annexure to this petition

The petitioners pray that an Award may be passed in terms of the settlement arrived at and that the terms of settlement be made a part of the Award.

For and on behalf of
Balmer Lawrie & Company Limited.
Illegible,
Chief Personnel Officer,
Balmer Lawrie & Co. Ltd.,
Calcutta.
6-7-64.

For and on behalf of
Balmer Lawrie & Company Limited,
Employees' Union.
Basudeb Batabyal,
Secretary.
6-7-64
Balmer Lawrie & Co. Ltd.,
Employees' Union.

RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal,
30-7-64.

ANNEXURE

Terms of Settlement

1. The grades and scales of pay for the clerical and subordinate staff shall be revised with effect from 1st March 1964. The revised grades and scales of pay are shown in Appendix "A".

2. The clerical staff who are in grades II and III at present shall be fitted into revised grade II and those who are in the present grades IV and V shall be similarly fitted into revised grade III. The present grade IB shall be revised and redesignated as grade I and the employees who are in grade IB shall be fitted into the revised and redesignated grade I.

3. Typists, Comptometer Operators, Hollerith Punchers and Verifiers, Hollerith Accounts Coders, Remington Machine Operators and Gestetner Duplicating Machine Operators shall be placed in revised grade II.

4. The starting salary for Stenographers shall be Rs. 110 in the revised grade II and on completion of six years they will automatically be promoted to revised grade III on a salary of Rs. 170 provided they are regarded as being satisfactory Stenographers by the Departmental Head and subject to their passing a test from an approved Institute. Otherwise, they shall continue to be in revised grade II until such time the Management is satisfied that they are fit for promotion to revised grade III.

5. All members of the clerical and subordinate staff will be fitted into the revised grades with effect from 1st March 1964. In cases where the existing pay of an employee does not coincide with the appropriate stage in the revised scales of pay as shown in Appendix "A", the employee concerned shall be placed at a stage in the revised scales of pay which is immediately above the existing pay of the employee.

6. Any employee who has been at the top of his existing grade for two or more years and who does not receive any increase in pay by virtue of fitting into the new scale, will be given one ad hoc increment in the revised grade from 1st March 1964 and his future 'anniversary' date i.e., the date for increment, if applicable, will be the 1st March each year.

7. The revised grades and scales of pay shall be in operation for a period of 5 years from 1st March 1964 to 28th February 1969.

For and on behalf of
Balmer Lawrie & Company Limited.
Illegible,
Chief Personnel Officer,
Balmer Lawrie & Co. Ltd.,
Calcutta.

For and on behalf of
Balmer Lawrie & Company Limited
Employees' Union.
Basudeb Batabyal,
Secretary.
6-7-64

APPENDIX 'A'

Grades and Scales of Pay for the Clerical and Subordinate Staff.

BALMER LAWRIE & CO. LTD.

Clerical Staff.

Grade.	Revised Grades and Scales of Pay.
I	Rs. 70 -4 -110—5 160. 10 yrs. 10 yrs.
II	Rs. 80 -5 110- 8—230. 6 yrs. 15 yrs.
III	Rs. 170 -10 270 - 12-- 342. 10 yrs. 6 yrs.

Subordinate Staff.

Jamadar (Head Office) and Subedar (Tea Warehouse).	Rs. 60 - 2 70- 3-- 106. 5 yrs. 12 yrs.
Asstt. Jamadar (Head Office), Havildar-in-charge (Central Stores) and Head Bearer.	Rs. 50 -2 70 2·50 85 10 yrs. 6 yrs.
Havildar, Petrol Pump Operator, Marksman (Tea Warehouse), Havildar Peon (Director's Office) and Medical Orderly.	Rs. 45 - 1·50 -54 -2—76. 6 yrs. 11 yrs.
Drivers	Rs. 60 -3 108- 4 -136. 16 yrs. 7 yrs.
Motor Cycle Despatch Rider	Rs. 50 - 2 -74 -3— 98. 12 yrs. 8 yrs.
Head Asstt. Bearer, Transport Dept. Messengers and Duftry.	Rs. 35 —1 -40 - 1·50—49 2- 73. 5 yrs. 6 yrs. 12 yrs.
Durwans, Peons, Liftmen, Tea Boys, Bearers and Baggage Man.	Rs. 30 —1 40- 1·50 -49 -2—69. 10 yrs. 6 yrs. 10 yrs.
Head Sweeper and 'Q' Shed Porter Messenger.	Rs. 30- 1—40 —1·50—58 —2— 64. 10 yrs. 12 yrs. 3 yrs.
Coopers and Storemen ..	Rs. 30 —1 -40 1·50 -58- 2—62. 10 yrs. 12 yrs. 2 yrs.
Sweepers	Rs. 30 - 1—40— 1·50—58. 10 yrs. 12 yrs.
Mistri Class I 'Q' Shed and Laboratory Boy, Grease Factory.	Rs. 44—1·50- 53—2—71— 2·50— 81. 6 yrs. 9 yrs. 4 yrs.
Mistri Class II 'Q' Shed ..	Rs. 40 - 1·50—55 -2- 77. 10 yrs. 11 yrs.
Supervisor (Clerical Staff Tiffin Room).	Rs. 50—1·50 -53—2—71 - 2·50— 81. 2 yrs. 9 yrs. 4 yrs.
Asstt. Supervisor (Clerical Staff Tiffin Room).	Rs. 40 - 1·50 -55 - 2 —71. 10 yrs. 8 yrs.
Head Khitmatgar (European style Tiffin Room).	Rs. 35— 1—40— 1·50 - 49 - 2 73. 5 yrs. 6 yrs. 12 yrs.
Cooks (Clerical and Subordinate Staff Tiffin Room).	Rs. 35—1- 40 —1·50—49— 2- 69. 5 yrs. 6 yrs. 10 yrs.
Khitmatgars, Masalchies (European style Tiffin Room), Boys (Clerical and Subordinate Staff Tiffin Room).	Rs. 30—1 -40 - 1·50— 58— 2 -64. 10 yrs. 12 yrs. 3 yrs.

Illegible,
Chief Personnel Officer,
Balmer Lawrie and Co. Ltd.,
Calcutta.
6-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3461-I.R.|IR|11L-263|63.—8th August 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 3265-I.R.|IR|11L-263|63, dated the 10th August 1963, the industrial dispute between Messrs. Calcutta Cork Industries, Cossipore, Calcutta-2, and their workmen represented by Calcutta Cork Industries Mazdoor Union, 33 Manicktolla Main Road, Calcutta-11, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Cork Industries, Cossipore, Calcuatta-2, and their workmen represented by Calcutta Cork Industries Mazdoor Union, 33 Manicktolla Main Road, Calcutta-11. (Case No. VIII-156 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

Appearances:

For the Company: Shri B. K. Mukherjee, Advocate.

For the Union: Shri Mani Mukherjee, General Secretary.

AWARD

The Government of West Bengal, Labour Department, by Order No. 3265-I.R.|IR|11L-263|63, dated the 10th August 1963, referred under section 10 of the Industrial Disputes Act, 1947, the abovementioned dispute to this Tribunal for its adjudication.

The issues are as follows:—

Issues

(1) Wages,

(2) Retiring benefit.

This reference relates to two items of industrial disputes then existing between Messrs. Calcutta Cork Industries, Cossipore, Calcutta-2 (hereinafter referred to as "the Company"), and their workmen, represented by Calcutta Cork Industries Mazdoor Union, 33 Manicktolla Main Road, Calcutta-11 (hereinafter referred to as "the Union").

As usual, on receipt of the reference, both parties were summoned to appear and file their respective written statement. Both parties actually appeared and did file their written statement. As this is a new industry of its kind in India, both parties were heard at length, and they were encouraged to carry on peacefully in order to make progress and improvement in the new venture. I am glad to record that both the parties made sincere attempts to solve the disputes and the one in respect of wages was immediately settled and a joint petition of compromise, dated 23rd October 1963, was filed as early on 5th November 1963 incorporating therein the terms, and the other regarding retiring benefits has also been amicably and peacefully settled though a little late and just on the date fixed for final hearing of the case, i.e., on 30th July 1964, and both parties filed another joint petition of compromise in which the terms of settlement have been set out. I have considered both the petitions of compromise, the one, dated 23rd October 1963, and the other one, dated 30th July 1964.

Regarding wages of the workmen numbering 14 in all have been increased to a certain extent agreed upon between the parties. The increment of wages is to take effect from 14th October 1963 as they have agreed jointly.

As to the retiring benefits, they have mutually agreed that the workmen will be entitled to gratuity at the rate of four days' wages for each completed year of service from the date of their respective appointments. A workman will be eligible to this benefit even in case of retrenchment and/or termination of services other than dismissal for misconduct. A workman resigning in job after five years' continuous service will also be entitled to the aforesaid retiral benefit. These terms of settlement appear to me to be fair and reasonable. I therefore accept the terms and make an award of compromise in terms made and contained in the two joint petitions, dated 23rd October 1963, and 30th July 1964, which do form part of the compromise award as Annexures "A" and "B" thereto.

This is my award.
Dictated and corrected by me.
J. N. MANDAL, Judge.

J. N. MANDAL, Judge,
Third Industrial Tribunal,

The 31st July 1964.

Annexure 'A'

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute,

Between

(1) Messrs. Calcutta Cork Industries, Employer,

versus

(2) Their workmen represented by Calcutta Cork Industries Mazdoor Union, Employees,

And

In the matter of Government Order No. 3265-I.R./IR/11L-263/63, dated 10th August 1963

The humble petition of the employer and the employees

Most respectfully sheweth:

(1) That the parties aforesaid have settled the dispute mutually out of the Court on the following terms and conditions.—

Terms of Settlement: That the Company has agreed to increase wages of the following workmen effecting from 14th October 1963 and the Union on behalf of the workmen shall accept the same.

Name of the workmen.	Present wages.	Increment.	Total.
	Rs. nP.	Rs. nP.	Rs. nP.
(1) Sabitri Shaha ..	1·12	0·38	1·50
(2) Maya Rani Nandy	1·12	0·38	1·50
(3) Nirmala Roy ..	1·12	0·38	1·50
(4) Binapani Sircar ..	1·12	0·38	1·50
(5) Bivarani Paul ..	1·03	0·31	1·37
(6) Sarala Mandal ..	0·87	0·38	1·25
(7) Kiranbala Dey ..	0·87	0·38	1·25
(8) Shovarani Chandra	2·00	0·12	2·12
(9) Naren Chandra Karmakar	2·12	0·50	2·62
(10) Nimai Biswas ..	2·50	0·25	2·75
(11) Narain Chandra Paul	2·50	0·25	3·75
(12) Chotelal Shah ..	1·75	0·19	1·94
(13) Raghubir Singh ..	2·12	0·25	2·37
(14) Bhagowati Prosad Ahir	2·00	0·25	2·25

The above agreement with regard to wages is binding to the parties up to 31st December 1964.

(2) The other issue in dispute is "Retiring Benefits" which may kindly be taken up for adjudication.

Under the above circumstances the parties jointly pray that the award in terms of the above settlement be passed and for this your petitioners as in duty bound shall ever pray.

For Calcutta Cork Industries
(Sd.) Illegible, Partner,
Employer's Representative
Prop., Calcutta Cork Industries, 4/5 Kali Prasanna Sinha Road, Calcutta-2.
23-10-63.

(Sd.) Mani Mukherjee.
Employees' Representative, General Secretary, Calcutta Cork Industries Mazdoor Union, 33 Manicktala Main Road, Calcutta-11.
23-10-63.

J. N. MANDAL, Judge,
Third Industrial Tribunal,
31-7-1964.

Annexure 'B'

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge

In the matter of an industrial dispute

Between

Messrs. Calcutta Cork Industries, Cossipore, Calcutta-2,

And

Their workmen represented by Calcutta Cork Industries Mazdoor Union, 33 Manicktolla Main Road, Calcutta-11 (vide G.O. No. 3265-I.R.|IR|11-L-263|63, dated 10th August 1963.)

Joint petition on behalf of the Company and the Union

Most respectfully sheweth:

1. That it is agreed that the Company shall pay to its workmen benefit in the form of gratuity, which shall be computed at the rate of 4 days' wages per each year of completed service from the date of their respective appointments.

2. That the workmen will be eligible to the said benefit in case of retrenchment and|or termination of services other than those cases of dismissal on ground of misconduct.

3. That the workmen who resign after 5 years' continuous service are also entitled to the said benefit.

4. That that said gratuity is payable till introduction of Provident Fund.

In the circumstances, it is prayed that the Learned Tribunal should be graciously pleased to pass an Award in terms of the said agreement.

And for this act of kindness, the petitioners as in duty bound, shall ever pray.

For the Union
(Sd.) Mani Mukherjee,
General Secretary.
30-7-64

For the Company
for Calcutta Cork Industries
(Sd.) Illegible, Partner.
30-7-64.

J. N. MANDAL, Judge,
Third Industrial Tribunal,
31-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3475I.R./IR/8L-39/63.—10th August 1964.—Whereas an industrial dispute existing between Messrs. Eastern Belting and Cotton Mills Ltd., Baidyabati, P.O. Baidyabati, district Hooghly (hereinafter referred to as the employer), and their workmen represented by the Eastern Belting Mazdoor Union, Choumatha, Baidyabati, P.O. Baidyabati, district Hooghly (hereinafter referred to as the workmen), relating to the matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration of the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department, Order No. 1134I.R./IR/8L-39/63, dated the 12th March 1964;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 1st August 1964;

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Eastern Belting and Cotton Mills Ltd., Baidyabati, P.O. Baidyabati, district Hooghly (hereinafter referred to as the employers) and their workmen represented by the Eastern Belting Mazdoor Union, Choumatha, P.O. Baidyabati, district Hooghly (hereinafter referred to as the workmen). (Case No. VIIIE-1|1964.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal.

This dispute was referred to me by the Government of West Bengal by its Labour Department Order No. 1134I.R./IR/8L-39/63, dated Calcutta, the 12th March 1964, under section 10A of the Industrial Disputes Act on the basis of an Arbitration Agreement filed by the parties. The parties who agreed to refer the dispute to my arbitration are Messrs. Eastern Belting and Cotton Mills Ltd. and Eastern Belting Mazdoor Union. The specific matter in dispute was:

Whether the workmen are entitled to an increase of Rs. 15 as dearness allowance under the present condition of the company?

Notices were duly served upon the parties and they filed their written statements in due course. After the case had proceeded for some time the parties filed a compromise petition on 8th July 1964. The main clause of the compromise petition with which we are concerned in the present proceedings is that all the workmen will get an increase of Rs. 10 per month on the existing total emoluments and this will be given retrospective effect from 1st April 1964. After hearing the learned representatives of both parties I am satisfied that the compromise is a reasonable and fair one. I, therefore, pass an arbitration award in terms of the joint petition of compromise filed by the parties which shall form a part of my award.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.

The 31st July 1964.

Before Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

In the matter of an industrial dispute

Between

Messrs. Eastern Belting and Cotton Mills Ltd.

And

Their workmen, represented by Eastern Belting Mazdoor Union

(Vide Government Order No. 1134I.R./IR/8L-39/63, dated 12th March 1964)

And

In the matter of joint petition of compromise.

The humble petition of both parties

Most respectfully sheweth:

(1) That the parties hereto have settled the matter out of court amicably on the following terms:

(a) That all the workmen will get an increase of Rs. 10 per month on the existing total emoluments. This will be given retrospective effect from 1st April 1964.

(b) That in the event of subsequent increase in wages or D.A. or total emoluments, if any, as a result of negotiation that is going on between Indegeneous Belting Industries Association and the Belting Workers' Federation, the same will also be made applicable to the workmen concerned in the present dispute from the date and terms as may be agreed by them.

(2) That the payment as per clause 1(a) be made on 10th July 1964.

In the circumstances, your petitioners pray that your Honour will be pleased to pass an award in terms aforesaid and this petition be made a part of the award.

And for this act of kindness, the parties, as in duty bound, shall ever pray.

For the Union,
Anil Sil,
Secretary,
Eastern Belting Mazdoor Union.
8-7-64.

For the Company
for and on behalf of Eastern
Belting and Cotton Mills
Ltd.
Chandi Charan Bhattacherji,
Asst. Manager.
8-7-64.

RENUPADA MUKHERJEE,
Judge.
First Industrial Tribunal.
31-7-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3494I.R./IR/10L-145/63.—12th August 1964. Whereas an industrial dispute existing between Messrs. J. M. Industries, 25 Chanditolla Branch Road, Calcutta-33 (hereinafter referred to as the employer), and their workmen represented by the J. M. Industries Workers' Union, 20 Nabin Ghosh Lane, Ghusury, Howrah (hereinafter referred to as the workmen), relating to the matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration of the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department, Order No. 4429I.R./IR/10L-145/63, dated the 21st October 1963;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 1st August 1964;

Now, therefore, in persuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947) the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. J. M. Industries, 25 Chanditolla Branch Road, Calcutta-33, and their workmen represented by J. M. Industries Workers' Union, 20 Nabin Ghosh Lane, Ghusury, Howrah.

PRESENT:
Shri S. K. BHATTACHARYYA, Deputy Labour Commissioner, Arbitrator

Appearances:
1. For the Company: Shri Hiralal Bakoria.
2. For the Union: Shri Kali Chakraborty

The abovenamed parties by an arbitration agreement, dated 21st August 1963, under section 10A of the Industrial Disputes Act, 1947, agreed with my consent to refer the following issue for my arbitration and submitted a copy of the said agreement to the Government. The agreement was duly published under Government Notification No. 4429I.R., dated the 21st October 1963.

The issue thus referred is:

Whether the dismissal of Shri Gopal Acharyya is justified? To what relief, he is entitled?

After submission of written statements by the parties concerned, a date was fixed on 21st January 1963, for hearing of the case. Both parties were present and they jointly prayed for a short adjournment for compromise at bipartite level, which was allowed. On 24th January 1964, the parties again appeared before me and submitted a compromise petition. It was found bona fide, reasonable and fair in my view. I accept the compromise agreement which forms a part of my award and is appended as annexure.

This is my award.

S. K. BHATTACHARYYA,
Arbitrator.
31-7-64.

MEMORANDUM OF SETTLEMENT

1. **Parties to the dispute:** (1) Messrs. J. M. Industries, 25 Chanditolla Main Road, Calcutta-33. (2) Their workmen.

2. **Representing parties:** (1) Shri Hiralal Bakoria, Manager, and Shri S. B. Chakravarty, Labour Adviser of the Company. (2) Shri Kali Chakravarty, President, J. M. Industries Workers' Union.

3. **Terms of settlement:** In connection with the Arbitration Order of the Government of West Bengal No. 4429I.R./IR/10L-145/63, dated 21st October 1963, the following settlement were mutually arrived at between the parties concerned.

That Shri Gopal Das Acharyya shall be made an ex-gratia payment of three months full salary in full and final settlement of the claim and relief of dismissal.

On behalf of the Company:
H. L. Bakoria.
S. B. Chakravarty.
Witness:
C. L. Mudra.

On behalf of the workmen:
Kali Chakrabarty

S. K. BHATTACHARYYA.
24-1-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3467-I.R./IR/11L-155/63.—10th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 1858-I.R./IR/11L-155/63, dated the 8th May 1963, the industrial dispute between Messrs. Western India Treatres Ltd. Minerva Theatre, 5/1 Chowringhee Place, Calcutta-13, and their workmen represented by the Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the third schedule to the Indusrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Western India Theatres Ltd., Minerva Theatre, 5|1 Chowringhee Place, Calcutta-13, and their workmen represented by the Bengal Motion Picture Employees' Union, 126|A Dharamtala Street, Calcutta-13. (Govt. Order No. 1858-I.R., dated 8th May 1963.) (VIII-96|63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri R. Bhattacharya, Judge, Fourth Industrial Tribunal.

For the Union: Shri A. Dutta, Counsel.

For the Company: Shri P. R. Mukherjee.

This is a reference under section 10 of the Industrial Disputes Act arising out of the Government of West Bengal, Labour Department, Order No. 1858-I.R./IR/11L-155/63, dated the 8th May 1963. The dispute is between Messrs. Western India Theatres Ltd., Minerva Theatre, 5/1 Chowringhee Place, Calctta-13, and their workmen represented by the Bengal Motion Picture Employees' Union, 126/A Dharamtala Street, Calcutta-13. The issue relates to the bonus payable in 1962.

After due notices the parties appeared and filed their respective written statements. The Bengal Motion Picture Employees' Union (hereinafter referred to as the Union), filed its written statement on 17th June 1963. In it, it was stated that the Western India Theatres Ltd. carries on the cinema exhibition business in the name and style of "Minerva Theatre" or "Minerva Cinema" in Calcutta and that this business is a separate, independent and self-contained industrial concern. It is alleged that there is an agreed custom in the cinema trade in West Bengal according to which the Minerva Cinema workmen are entitled to two months' basic wages as bonus before the Pujas irrespective of profit or loss. This puja bonus has become a customary practice throughout West Bengal. It is further alleged that the Minerva Theatre has earned huge profit justifying the payment of bonus to the workmen, and that the employer intentionally failed to place the real statements of account before the workmen. It has been further stated that in the matter of finance and employment the Minerva Theatre is a distinct, seperate and independent unit or entity. Minerva Theatre exists conveniently and reasonably without depending on any other Exhibition House. In the matter of capital, staff, management, income or expenditure this Cinema house runs as a clearly distinct industrial undertaking. The Union claims at least two months' wages as bonus payable in 1962.

The Western India Treatres Ltd. representing the Minerva Theatre filed the written statements on 22nd August 1963. Its case is that the Western India Theatres Ltd. is a public limited concern. It mainly does the business of exhibiting pictures in threatres owned or leased in several cities of India like Bombay, Calcutta, Delhi, Madras, etc. It also owns a studio but the Company has no film productive activities of its own. During the relevant year, namely, 1961-62, the studio was given out on a lease and licence basis. The Company has the activity of distribution of pictures. The pictures for the purpose of exhibition are booked at Bombay where the Company has its Registered Office. They are booked for all the theatres of the Company situated at different places in India. The Head Office controls all the activities of all the different theatres situated at different places. Cheques for major disbursement are sent from Bombay. The cheques relate to wages of employees working at different places. The different theatres at different places are units of the same Company and in these different theatres there is unity of ownership, unity of management and control, unity of finance, unity of labour, unity of employment and unity of functional integration. The case of the Company is that all the different theatres at different places of the Company form one part of single industry for all purposes. The control of all affairs from the Head Office reduces the managerial expenses. The Company's financial year runs from April to March. For the year ended 31st March 1962, the Company's balance sheet shows a loss of Rs. 85,210.32 nP., and there is no provision for depreciation, taxation, divident, etc. The Company has denied the allegations made by the Union. The existence about the custom of paying bonus to the workmen has been denied. The Company, in short, has stated that the workmen can claim no bonus on any account.

At the hearing stage the Union filed one additional written statement. In this statement it has been alleged that exhibition side of the business of the Company consisting of the cinema halls forms an independent and separate business or undertaking without functional integrity or interdependence with any other branch of the Company's business or undertaking. It has been stated further that the workmen of the Minerva Theatre are entitled to bonus out of the profits of the exhibition side of the Company's business. The Union has further attacked the item of bad debts mentioned in the Profit and Loss Accounts and characterised it as mala fide and without any material. As against this additional written statement the Company also

filed an additional statement of claim challenging the statements made by the Union. It has been alleged that the Company mainly does the business of exhibition, that the exhibition side is not a seperate business and that the balance sheet and the Profit and Loss Accounts of the Company for the year 1961-62 reveal the true state of affairs.

Today the matter has been taken up for hearing. The Union does not lead any evidence, oral or documentary, on the side of the workmen. The Western India Theatres Ltd. representing the Minerva Theatre produced the balance sheet for the relevant year, as evidence. A copy of the same has been supplied to the workmen. The report and the balance sheet is audited and certified. It is marked Ext. A. The Company does not want to examine any witness. I have heard the argument advanced from both the sides.

The first contention raised from the side of the workmen by Shri Dutta is that the Minerva Theatre at Calcutta though a seperate unit of Western India Theatres Ltd., is an independent business concern. The second point raised by Snri Dutta is that even if the Minerva Theatre is taken as a branch and a part of the Western India Treatres Ltd. having its Head Office in Bombay, its exhibition and distribution side are to be treated as distinct and independent business and that the profits of the two separate sides of the business should have been kept separtely. These two points raised from the side of the workmen being inter-connected, I shall consider them together. It is to be noted that in the present case the workmen have deliberately refrained from adducing any evidence either oral or documentary before this Tribunal in support of their written statement. On the other hand, the Western India Theatres Ltd. (hereinafter referred to as the Company) has produced the balance sheet for the relevant year to show the financial position and also to show that the Company has no separate entity of different cities in India, and that the exhibition side of the Company's business is a part and parcel of the Company having different sides of business interconnected with each other. The Company has not adduced any oral evidence on the ground that the workmen have not let in any evidence on its side. Shri Dutta has argued that the Company has several units of its business in different cities in India, that the Minerva Theatre at Calcutta is one of such unit, that the function of the Minerva Theatre is not dependent on the Head Office or any other unit of the Company and that the Minerva Theatre is but an exhibiting unit of the Company though the Head Office is the distributing agency. With regard to the control by the Head Office, it has been contended from the side of the workmen that the Head Office may control the policy of the Company regarding the type of pictures exhibited here. The second contention as I have already stated is that the Minerva Theatre is but a branch of the Head Office, if at all, having the exhibition side of the business whereas the distribution side lies with the Head Office. It has been urged that the Head Office has no control over the exhibiting side of the business at Calcutta, controlled by the Calcutta staff. It is very difficult to accept the contention of Shri Dutta because unforunately there is no material in support of the contention raised. There is no documentary evidence on the side of the workmen. None of the workmen has come forward to adduce evidence before this Tribunal in support of the case made out in the written statement. When there is no material in support of the argument of Shri Dutta, it must be said that the argument of Shri Dutta simply floats in the air, without any substance. There is no evidence before me that the Minerva Theatre at Calcutta is an independent busniess or a separate unit as stated by Shri Dutta. The balance sheet and the Profit and Loss Account, Ext. A, will show the earnings from different sources of the Company's business. The earnings come from the exhibition side of business, house-rent, ditribution commission and some other sources mentioned in schedule F to the Ext. A. From the reading of the entire accounts given in Ext. A, it will be clear that the Company has no separate business either for distribution or exhibition, that there was no independent unit of business at different cities of India and that the Minerva Theatre at Calcutta is a separate unit of business with separate accounts, capital, management, etc. Shri Dutta has referred me to the case of Protap Press, 1960, L.L.J. Vol. I, at page 497. Shri Mukherjee for the Company has, on the other hand, relied upon the two case laws—one reported in 1957, L.L.J. Vol. I, page 8, and the other 1961, L.L.J. Vol. I, page 415. In the case of Protap Press the facts are different. In that case an owner was engaged in different industrial units. In the present case the Western India Theatres Ltd. is the Company and it has different sides or departments of business at different places. All the sides or the departments of the Company are controlled and managed by the Head Office at Bombay, finances are distributed from the Head Office, earnings are collected from different places and brought to the Head Office, and proper accountings are made treating the activities of the Comapny at different places as the business of the Company, viz., the Western India Theatres Ltd. Whether the business activities or centres are to be treated as separate or not will depend upon the facts and circumstances of each case. There is not a bit of material before me to suggest even that the Minerva Theatre Ltd. at Calcutta is an independent or a separate unit of business having separate management or financial control. On the other hand, Ext. A supports the contention of the Company that the Minerva Theatre has been treated as a part of the business of the Western India Theatres Ltd. having its Head Office at Bombay. I cannot hold that the Minerva Theatre is a branch of the Company's Head Office carrying on exhibition business independently and without any control from the Company. It should be mentioned in this connection that the Union inspected during the pendency of this case some papers of accounts lying with the Minerva Theatre. The Union did not make any attempt to call for any document from the possession of the Minerva Theatre or of the Company to suggest that the Minerva Theater is a distinct industrial concern managed by an independent staff having separate accounts of its own. The Union failed to produce any evidence at the time of hearing of this case. In connection with the interlocutory order, the Company filed an affidavit on 15th October 1963 stating that the Miner Theatre has no independent existence as separate from the Company, that the

Company maintains one consolidated accounts of all its activities, that all the theatres of the Company form one part of single industry for all purposes and there is functional integration. The Union did not file any affidavit challenging these statements. However, in the absence of proper material I say that the first two contentions raised from the side of the workmen are without any subsatnce. I hold that the Minerva Theatre at Calcutta is but a part of the Company which controls the finance, management and its distribution of films and that the accounts of the Company show that the Minerva Theatre has never been treated as a separate business. The description of this employer in order of reference supports my findings.

I will now deal with the last contention raised from the side of the workmen. It has been argued that the balance sheet, Ext. A, does not represent the correct state of affairs because the item of bad debts to the extent of Rs. 6,39,476.94 nP. mentioned at page 10 is unbelieveable and not supported by any reliable evidence of the Company. The Union had every right to inspect the account-papers relating to bad debts mentioned in the balance sheet. The Union received a copy of the balance sheet earlier. There is no evidence from the side of the Union challenging this item in the balance sheet. On the other hand, Ext. A shows that in the previous year also the bad debts amounted to Rs. 5,57,052.72 nP. This is not a new thing to the Company. Exhibit A is duly audited and certified. In these circumstances I cannot accept the argument of Shri Dutta that bad debts mentioned in Ext. A is prima facie unacceptable. Shri Dutta, of course, does not challenge any other item of Ext. A. Exhibit A shows that during the financial year of the Company ended 31st March 1963 its loss was to the extent of Rs. 85,210.32 nP. I find nothing to disbelieve the statement in Ext. A. In view of my findings above, I should hold that the workmen are not entitled to any profit bonus in the present case. Shri Dutta has not pursued the case of customary bonus pleaded in the original written statement. That has been given up at the time of hearing. Moreover, there is no evidence in support of that contention.

In view of my findings above, the reference is disposed of in favour of the Western India Theatres Ltd. representing its Minerva Theatre at Calcutta. The workmen are not entitled any bonus payable in 1962.

Dictated and corrected by me.

R. B.

Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
31-7-64.

By order of the Governor.
S. C. MUKHERJEE, Asst. Secy.

No. 3459-I.R./IR/10L-84(C)/63.—8th August 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Sarbasri Mihir Mukherjee, Bejoy Chatterjee and Rajendra Singha, workmen of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the services of the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A filed by Sarvasree Mihir Mukherjee, Bejoy Chatterjee and Rajendra Singh against their employer Messrs. Aluminium Corporation of India Ltd. (represented by Aluminium Mazdoor Union), in connection with G.O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 19 of 1964 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge.

Appearances:

For the Company: Shri K. K. Maitra, Vice-President of Assam, Orissa, West Bengal and Bihar Employers' Association.

For the petitioners: Shri Patit Paban Pathak.

AWARD

This application which purports to be one under section 33A of the Industrial Disputes Act, 1947, has been filed by Sarvasree Mihir Mukherjee, Bijoy Chatterjee and Rajendra Singh against their employers Messrs. Aluminium Corporation of India Ltd. on the following allegations:

The petitioners and the Company opposite party are parties to an industrial dispute pending before this Tribunal for adjudication. During the pendency of the aforesaid proceeding the Company O.P. refused to give work to the petitioners on 7th December 1963 and subsequently on or about 24th December 1963 intimated them that their services had been terminated. This act on the part of the opposite party is illegal on account of contravention of section 33 of the Industrial Disputes Act and the petitioners have prayed for a direction upon the opposite party for their reinstatement and payment of full compensation for the period of their forced unemployment.

The Company opposite party has appeared and opposed the application by filing a written statement in reply to the written statement of the petitioners. It is alleged by the Company that the petitioners were appointed as temporary workmen in the Electric Department for some extra work in the said department and their services had been terminated with effect from 10th December 1963 after the work for which they were engaged was completed. They were offered one month's wages in lieu of notice and retrenchment compensation in accordance with the provisions of the Industrial Disputes Act. It is pleaded that there has been no contravention of section 33 of the Industrial Disputes Act inasmuch as the services of the petitioners were terminated by way of retrenchment and that being so, they are not entitled to any relief under section 33A of the Industrial Disputes Act. It is further pleaded that the application under section 33A of the Industrial Disputes Act is not maintainable as there has been no contravention of section 33A of the Industrial Disputes Act.

Decision

It is an admitted fact that the petitioners were employed as workmen under the opposite party Aluminium Corporation of India Ltd. at its factory at Jaykaynagar. Shri Bijoy Chatterjee and Rajendra Singh worked as ordinary labourers and Mihir Mukherjee as an electrician in the Electrical Department in the factory. They joined their duties on 5th December 1963 but they were not allowed to join their duties on and from 7th December 1963 and subsequently their services were terminated. There is, however, some dispute with regard to the date on which the services of the three workmen were terminated. The evidence of the workman Shri Bejoy Chatterjee P.W. 1 is that on 24th December 1963, the Labour Officer of the Company informed him and the other two workmen, that their services had been terminated. He has further stated that they did not receive any notice of termination of their services from the Company at any time. As against this there is evidence of Shri Subodh Chandra Das Gupta, O.P.W. 1, who is in-charge of the Electrical Department in the factory of the Company at Jaykaynagar. The petitioners worked under him and his evidence is that the services of the petitioners were terminated with effect from 10th March 1963 as their services were no longer required. The evidence of O.P.W. 2 Shri Bhupal Nandy, the Labour Welfare Officer of the Company, is that copies of notices of retrenchment of the petitioners were hung up in the notice board of the Company and the copy of the notice was also sent to the Labour Commissioner on 9th December 1963. The copy of the notice of retrenchment has been marked Ext. C and Ext. B is the copy of the notice which was sent to the Assistant Labour Commissioner, Asansol, and the Labour Commissioner, Government of West Bengal. Though the parties are at dispute regarding the date of the termination of the services of the petitioners, there cannot be any dispute that the services of the petitioners were terminated. It is clear from the petition filed by the workmen that the petitioners were refused to work on 7th December 1963 and subsequently, on or about 24th December 1963 they were told that their services had been terminated and this act on the part of the Company opposite party is in contravention of section 33 of the Industrial Disputes Act which entitles the petitioners to the reliefs claimed in the petition. There is no allegation in the petition that the petitioners were discharged or dismissed from service by way of punishment for any misconduct unconnected with the pending dispute. It is also not stated in the petition as to which particular provision of section 33 of the Industrial Disputes Act has been contravened by the Company. It is now well settled by a series of decisions that in order to invoke the aid of section 33A of the Industrial Disputes Act, 1947, a workman has in the first place to prove that there has been a contravention of section 33A which gives jurisdiction to the Tribunal to entertain the application. It is therefore to be seen whether the petitioners have been able to prove that there has been contravention of section 33 of the Industrial Disputes Act. The petitioners were appointed as temporary hands for extra job as appears from the enrolment forms Exts. A, A-1 and A-2 in which the terms and conditions of services of the petitioners have been incorporated. Paragraph 6 of the general conditions of services in the enrolment forms gives the employers full right of terminating the services of the petitioners without any notice on completion of the work for which they were enrolled or even before completion of the extra job. The enrolment forms relating to the petitioners make it abundantly clear that they were temporarily appointed for some extra job and their services were liable to be terminated without any notice at any time. There is evidence of O.P.W. 1 under whom the petitioners worked, that the services of the petitioners were terminated after the expansion work for which they were recruited was completed although they were retained in service for some time more for the proper working and maintenance of the work for which they were engaged. This evidence is fully supported by the enrolment forms and a reading of the petition makes it clear that the services of the petitioners were terminated by way of retrenchment on completion of the extra job for which they were appointed was completed. There cannot be any dispute that section 33A of the Industrial Disputes Act is not attracted in case of retrenchment of workmen and the case made out by the petitioners in their petition is clearly a case of termination of service by way of retrenchment and the provision of section 33A of the Industrial Disputes Act is therefore not attracted. The petitioners have therefore failed to prove that there has been any

contravention of section 33 of the Industrial Disputes Act by the Company opposite party and as such, the application under section 33A is not maintainable and they are not entitled to any relief in this case. The petition is accordingly rejected.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.
30-7-64.

K. P. MUKHERJI,
Judge.
Fifth Industrial Tribunal.

The 30th July 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3508I.R./IR/10L-111(A)/63. — 13th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3998I.R./IR/10L-111(A)/63, dated the 20th September 1963, the industrial dispute between Messrs. Associated Indian Enterprises (Private) Ltd., 206 Acharya Jagdish Bose Road, Calcutta-17 (Factory at 1 Mahatma Gandhi Road, Thakurpukur, Behala, 24-Parganas, and their workmen represented by the Indian Enterprise Mazdoor Sabha, Q. 313A Umeshneogy Road, Calcutta-24, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Associated Indian Enterprises (Private) Ltd., 206 Acharya Jagdish Bose Road, Calcutta-17 (Factory at 1 Mahatma Gandhi Road, Thakurpukur, Behala, 24-Parganas), and their workmen represented by the Indian Enterprise Mazdoor Sabha, Q. 313A Umeshneogy Road, Calcutta-24. (Case No. VIII-213 of 1963.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri A. P. BHATTACHARYA, Judge

Appearances:

For the Company: Shri Jagannath Bhattacharjee, Advocate.

For the Union: Shri Narayan Das Gupta, President of the Union.

The Government of West Bengal, Labour Department, by Order No. 3998I.R./IR/10L-111(A)/63, dated 20th September 1963, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for its adjudication.

The issue for consideration is as follows:

Issue

"Profit Bonus for the year 1961".

AWARD

The reference was received on 9th November 1963 and after notices to the parties written statements were filed by them. After some adjournments, the case was fixed for hearing on 13th July 1964. Both parties examined witnesses and exhibited documents on either side and addressed arguments before the tribunal.

The Union's case is that the Company is a prosperous concern being the sole agent of Messrs. Ashok Leyland Ltd. of Madras for their products in West Bengal and Bihar. The Company also repairs Leyland vehicles and manufactures bodies. The Company has a workshop at Thakurpukur. It has also branches at Patna and Muzaffurpur. The Company pays very low rate of wages to its workmen. A chart has been filed showing the wages to different categories of workmen paid by the Company. The wages paid are for below living wages. The Company has available surplus out of which bonus can be paid to its workmen. The profits earned by the Company in 1961 justifies payment of three months' wages as bonus. The Company, however, paid only one month's wages as bonus for that year. This is the genesis of the dispute which ultimately was referred to the tribunal.

The Company filed a written statement. It is admitted that the Company is sole agent of Ashok Leyland and it is further admitted that the Company repairs all sorts of Leyland vehicles. The Company, however, denies that it pays low rate of wages to its workmen. The Company further denies that it makes huge profits and that the profits earned in 1961 would justify payment of bonus to the extent of three months' wages. The Company has no available surplus to justify such payment. The Company, however, paid one month's wages as ex-gratia payment before the Puja.

The issue referred to the tribunal has already been set forth.

Findings

The Union claims bonus equivalent to three months wages for 1961. The wage chart of the Union is Ext. 1 and it shows payment of wages which can hardly be said to be even near approach to living wages. There are two conditions for claiming bonus. The first condition is that the wages must fall short of living standard. In the instant case, the union has satisfied this condition. The second condition is available surplus. The payment of profit bonus in the instant case, therefore, depends on surplus of trading profits available on calculation according to the Full Bench Formula enunciated by the Full Bench of the Labour Appellate Tribunal in the Bombay Mill Owners' Case reported in 1950 (I) L.L.J., page 1247, popularly known as Full Bench Formula. That Full

Bench Formula has been accepted by the Hon'ble Supreme Court with certain elucidations in the case reported in 1959(II) Supreme Court Appeal, page 280, corresponding to 1959(I) L.L.J., page 644, known as Associated Cement Company's case. According to the principles ennunciated in the above case, available surplus is to be calculated in the following manner.

The balance sheet of the Company should be accepted for calculation of the available surplus unless any item of expenditure in the Profit and Loss Account is challenged by the Union. The balancesheet is Ext. A for the year 1961 in respect of which the available surplus is being calculated. The year should be taken as a separate unit and the trading results for that year are to be looked into. The Profit and Loss Account will show the amount of net profit at Rs. 1,62,485. The following items should be added back to arrive at the gross profit:

Depreciation provided in the balance sheet is Rs. 19,101. From the Profit and Loss Account, it would appear that there had been donation of a sum of Rs. 463 and charity of Rs. 691. The amount of donation and charity should be added back, as they cannot be said to be expenditure on trading account. The Profit and Loss Account further shows that a sum of Rs. 21,874 had been paid as bonus. This amount should also be added back. On adding back those four items, the total figure comes to Rs. 2,04,614. It is to be noted that the Profit and Loss Account does not make any provision for income tax but provision for such income tax has been made in a separate account. That being so, there is no question of adding back the income tax. The amount of gross profit is accordingly Rs. 2,04,614. According to the Full Bench Formula as clarified by the decision of the Hon'ble Supreme Court in A.C.C. case the following prior charges are to be deducted before the available surplus is arrived at. The first item of prior charge is the amount of depreciation, namely, Rs. 19,101. This amount is to be deducted. The next item is taxation. The amount of Notional Income Tax must be deducted as a prior charge. In order to calculate the amount of Notional Income Tax, we must deduct from the gross profit the following items in the following maner:

		Rs.
Gross Profit	...	2,04,614
Less: Depreciation	...	19,101
Development Rebate Reserve ...	...	11,924
		1,73,589

50 per cent of the above sum would be the Notional amount of income tax. The figure is Rs. 86,795. The Company, however, provided for income tax to the extent of Rs. 75,300 but that provision of income tax actually made has no relation to the working out of a Full Bench Formula in which the Company is entitled to deduct Notional Income Tax on its earnings as prior charge, and accordingly, I have deducted Rs. 86,795 towards income tax as prior charge.

The next item of prior charge is return on paid-up capital. According to the Full Bench Formula as clarified by the Supreme Court in A.C.C. case, the amount of return should be 6 per cent on subscribed capital. The learned Advocate appearing for the Company claims that this rule should not be applied to Private Limited Companies, in view of certain provisions of Income Tax Act. The learned Advocate refers me to sections 104, 108 and 109 of the Income Tax Act. It is urged on the side of the Company that under section 109 of the Income Tax Act, 60 per cent of distributable income of the Company shall be payable to shareholders. It is said to be a statutory obligation, non-compliance of which is attended with a penalty. This is evidence of the Company's witness Mr. Abraham who is a Director of the Company and Shri A. S. Guha, the Secretary of the Company. The Company proposed to pay 44 per cent. as dividend on subscribed capital.. This appears from the balance sheet at page 7. The total amount of proposed dividend is accordingly Rs. 52,800. On the side of the Company, the above amount is sought to be deducted as prior charge. The figure which is worked out at 6 per cent. on subscribed capital is, however, Rs. 7,200. Even if the Income Tax Act provides that 60 per cent. of distributable income shall be paid to the shareholders, the question remains as to what should be the amount of distributable income. The figure of distributable income can only be arrived at after deducting the amount of bonus which is payable to the workmen. Such payment of bonus is an allowable expenditure under Income Tax Act on the part of the Company and the distributable income can be arrived at after deducting the amount of bonus so payable. It would be wrong to calculate the figure of distributable income without deducting the amount of bonus which the workmen would be entitled. The payment of proposed dividend at 44 per cent. cannot be held to be a prior charge by calculating it from the earnings of the Company before deducting the bonus. 60 per cent of the distributable income may be even less than 6 per cent on subscribed captial if the amount of distributable income is calculated after payment of bonus. Company's distributable income cannot be arrived at without calculating the amoung of bonus which would be payable to the workmen. The decision on the part of the management to the proposed dividend at 44 per cent by deducting only one month's bonus cannot, therefore, be accepted as authorised by law. The payment of bonus cannot be adversely affected by such an action of the management in declaring dividend at 44 per cent. There may not be any violation of the statute by payment of 6 per cent as dividend if 60 per cent of distributable income comes to the said figure. For the purpose of bonus formula, 6 per cent on subscribed capital is the rigid rule and this is not flexible and this method of calculation cannot be said to be in violation of the provisions of Income Tax Act.

In the A.C.C. case, reported in 1959 (I) L.L.J., page 644 and at page 666, the question of return on paid-up capital was considered. I accordingly accept that 6 per cent on paid-up capital should be allowed as prior charge and the amount works out at Rs. 7,200.

The next question is whether the Company is entitled to any return on the working capital. The Company must show that it had reserve which was used as working capital during the year 1961. If the

concern utilises liquid funds available in its hands for the purpose of meeting its working expenses, it is entitled to claim some reasonable return on the funds thus used. The Company must prove that such liquid funds were, in fact, available and that it has actually been used as working capital during the bonus year. Let me first of all turn to the balance sheet.

The Company had no reserve before 1961 and it created a reserve fund for the first time in the balance sheet of 1961. From the balance sheet at page 1, the Company urges that in the beginning of 1961, the Company had 29,000 and odd in liquid fund which was utilised during the year as working capital. The Company must prove that this amount was utilised as working capital during 1961. The balance sheet by itself would be no proof of that fact. There is no other evidence on which I can rely in coming to the conclusion that the liquid cash available to the company was utilised as working capital. On the contrary, the Schedule B of the balance sheet at page 11, shows that at the end of 1961, the Company had cash and bank balance of Rs. 1,42,000. If that is so, how can it be said that the amount of Rs. 29,000 and odd had been, in fact, utilised as working capital instead of being kept in the bank. Utilisation of funds available to the Company as working capital during 1961 has not been proved by cogent and convincing evidence. That being so, the Company is not entitled to any return on any such sum as working capital. The available surplus is accordingly calculated in the following manner:

		Rs.
Gros Profit ...	...	2,04,614
Prior charges to be deducted from Gross Profit:		
(1) Depreciation	...	19,101
(2) Return on paid-up capital at 6 per cent	...	7,200
(3) Notional Income Tax	...	86,795
Surplus	...	91,518

No rehabilitation charge is claimed by the Company.

Now as to the above calculation the Company makes three-fold objections and claims that from the gross profit should be deducted the following figures:

The amount of over-riding commission shown at page 4 of the balance sheet as Rs. 55,930 should not be taken as profit of the trading year in view of the fact that it is extraneous income earned by the Company without the aid of labour and the workmen had no contribution towards the earning of that profit. There are two other items, namely, dividend earned by the Company from its shares with Ashok Leyland and Usha Martin. That figure is Rs. 177. Lastly, it is contended that the advance from customers as shown at page 1 of the balance sheet should get some return, say at 3 per cent. The amount of such advance at the beginning of the year was Rs. 4,20,786. These are three-fold deductions which are claimed by the Company from the gross profits on the basis that they embody profits earned without the effort of labour in the year 1961.

First of all, I will take the case of over-riding commission which is the most controvertial point. In this respect, an agreement (Ext. 2) is to be looked into. This is an agreement between Ashok Leyland and the present Company. There are several clauses. The Company became the main dealer of Ashok Leyland for West Bengal and Bihar. In clause 2, sub-clause (b), it was provided that Ashok would have the right to make direct sales of its products to any purchaser within the territory without having any obligation to pay the main dealer any commission upon such sales. It was provided, however, that Ashok might in its sole discretion pay to the main dealer such commission in respect of the products so sold as Ashok might decide. In sub-clause (c) the effect of direct sale on main dealer's quotas was provided. The direct sale will not be considered as part of the agreed yearly quota of products representing the main dealer's minimum sales as provided in clause 5. The schedule to the agreement will show the quota of sale by the Company. The over riding commission was earned as commission for direct sale of vehicles by Ashok Leyland. The credit notes (Ext. C series) are filed to show how this commission was earned by the Company. Now the question is whether this amount of commission earned by the Company was extraneous income of the Company. I would first of all refer to the A.C.C. case at page 662. The following observation of the Supreme Court may be quoted in this connexion:

> "It would likewise be open to the parties to claim the exclusion of items either on the credit or on the debit side on the ground that the impunged items are wholly extraneous and entirely unrelated to the trading profits of the year. In considering such a plea the tribunal must resist the temptation of dissecting the balancesheet too minutely or of attempting to reconstruct it in any manner. It is only in glaring cases where the impugned item may be patently and obviously extraneous that a plea for its exclusion should be encertained. Where the employer makes profits in the course of carrying on his trade or business, it would be unreasonable to inquire whether each one of the items of the said profit is related to the contribution made by labour. In such matters the tribunal must take an overall, practical and common sense view."

This point has been further clarified in the Tata Oil Mills case reported in 1959(II), L.L.J., page 250. I would refer to page 253 and a portion of the Supreme Court decision may be quoted in this connexion:

> "It is only when profits are made that profit bonus can be awarded, subject to the further conditions, namely:
> (1) wages fall short of the living standard, and
> (2) the industry makes large profits part of which are due to the contribution which the workmen make in production.
>
> It is this last condition which seems to have been relied upon by industrial tribunals in holding that there must be direct connexion between the efforts of labour and

the profits, and unless that direct connexion is established the profits must be treated as unrelated to the efforts of labour and thus become extraneous income. There is no doubt that there must be contribution of the workmen in earning profits before they are entitled to profit bonus; but it was not laid down in the Muir Mills case [1955-I L.L.J., 1] (supra) that direct connexion between the efforts of the workmen and the particular item of profit earned must be established before the profit can be taken into account for the purposes of arriving at the available surplus. An industrial concern carries on a certain business. In carrying on that business it employs capital as well as labour, and generally speaking, the profits earned in the normal course of business at the end of year are the result of the joint effort of capital and labour. Even so, it may be recognized that there may be instances of extraneous income for the purpose of the Full Bench Formula due-

(i) either to some part of the profits not having been earned in that year, or

(ii) to some part of profits arising out of fortuitous circumstances altogether unconnected with the efforts of labour."

The Company as main dealer earned regular commission from Ashok Leyland and the amount of such commission is a very considerable sum. The income is earned during the year 1962 in the normal course of business, of the concern. I cannot call it extraneous merely on the ground that no direct connection between the efforts of labour and the accrual of the income has been established. This amount earned a commission as a single item swells the figure of profit to a very considerable extent. It is not extraneous income of the Company, as it is earned in normal course of business of the Company. In my considered opinion, the commission earned by the Company in 1961 was earned in regular normal course of business and it does not arise out of fortuitous circumstances altogether unconnected with the efforts of labour. This amount cannot, therefore, be deducted as urged on the side of the Company. With regard to the dividend of Rs. 177, it is a minor sum and it is a dividend earned out of investment appearing at page 2. The investments were made in Usha Martin and Ashok Leyland. There is no evidence as to the sources of money out of which these investments were made. I am unable to hold that the dividend earned by the Company in normal course of business out of investment should be called an extraneous income.

Lastly, I would come to the Company's case of advance from customers. The evidence is that customers make advances by way of deposit with the Company for supply of Leyland vehicles. Such advances are adjusted towards the prices. The amount of advance coming into the hands of the Company is utilised in the trading of the Company and is included in the figure of current assets and liabilities. This is not Company's money on which interests can be claimed. It is not a reserve money of the Company utilised as working capital so as to merit a return thereon. In my opinion, the advances paid by customers cannot get a return of 3 per cent. as claimed by the company.

On the side of the Company, another point is taken, namely, that the amount of Development Rebate Reserve should be deducted as prior charge. There is such a reserve as Development Rebate Reserve at page 7 of the balance sheet. The question is whether it should be deducted as prior charge. On the side of the Union this claim is resisted and a case reported in 1962 (I) L.L.J., page 223 is cited before me. My attention is drawn to pages 231 and 232. A similar argument was made before the Supreme Court. It was urged before the Hon'ble Supreme Court that the statutory provision prohibited the employer from distributing the development rebate amount allowed to him by way of profit. The Supreme Court has observed that there is no substance in this argument. The statute prohibits the distribution of amount in question by way of dividends to the shareholders or profits to the partners. It was further observed that the amount of bonus paid by the employer to its employees is allowed to be treated as admissible expenses under section 10(2)(x) of the Income Tax Act. It is clear that the Development Rebate allowed is in part recognition of the claim for depreciation and the provision in question cannot, therefore, be treated as constituting a bar to taking the said amount into consideration in ascertaining the available surplus in hands of the employer during the year in question. The argument which was urged before the Supreme Court in respect of the Development Rebate was not upheld. The contentions thus advanced on the side of the Company having failed, I come to the amount of available surplus as Rs. 91,518.

The A.C.C. case has laid down the principles of distribution of available surplus. Three parties would be entitled to claim shares therein, i.e., (i) labour's claim for bonus, (ii) industry's claim for the purpose of expansion and other needs and (iii) shareholders' claim for additional return on the capital invested by them. In the matter of distribution of available surplus money, among the aforesaid parties there is hardly any rigid rule. In this connexion, Hon'ble Supreme Court observed in A.C.C. case, that there cannot be any general rule as to the ratio or proportion in which the available surplus would be distributed. It would depend upon various facts, like the extent of available surplus, existing wages of the workmen, the extent of gap between the exitsing wages and the living wages and whether there exists any gratuity fund and whether the industry has entered upon the immediate programme of expansion and the extent of dividend actually paid to the employer. In the present case, the wage chart of the Company's workmen shows that they are paid wages which are far below the living wages and there is no evidence that there is any gratuity fund or that the industry has entered upon any programme of expansion. The Company earns huge amount of profit yearly as main dealer of Ashok Leyland without much efforts on their part towards earning of that profit. There are only three share-holders and out of them one is the Director and another Managing Director. Between them, they enjoy about 44 thousand rupees as their annual remuneration. As whole time workers they claim the aforesaid sum as remuneration. There is only one share-holder left.

Considering all these circumstances, I am of opinion that the workers are entitled to three months' wages as bonus. The amount of wages according to

the calculation of the Company is Rs. 21,874. It is to be multiplied by three times to come to the figure of three months' bonus. The amount is Rs. 65,622. The Company submits that this figure includes the pay of some officers, Managers and persons drawing salary above Rs. 500. The total amount of such pay of officers would be about Rs. 4,000 per year. So, out of the above figure, Rs. 4,000 are to be deducted The workers' wages for three months would be Rs. 60,000 roughly. By paying this amount as bonus to the workers, the total earnings of the Company would be reduced to that extent so that there would be income tax rebate of 50 per cent of the sum. It is Rs. 30,000 roughly. The residuary profits in the hands of the Company would accordingly be Rs. 60,000. The Company claims to open a reserve of Rs. 29,000. This claim of the Company can be satisfied from the residuary profits even after payment of three months' bonus to the workmen.

The Company has already paid one month's wages as bonus to the workmen. The Company will now pay further two months' wages as bonus to the workmen in full satisfaction of the Union's claim for bonus. This is my award which is to be implemented within thirty days of the publication of the award in the Calcutta Gazette.

Dictated and corrected by me

A. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
30-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3474-I.R.|IR|10L-149(9)|64.—10th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employees of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade Unions mentioned in the list III of the said order, on the other, regarding the issue mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Nirmal Sen Gupta, a workman of Messrs. British Electrical and Pumps Private Ltd., 17 Taratala Road, Calcutta, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferr by section 33A of the Industrial Disputes Act, 19 (XIV of 1947), the said Industrial Tribunal h adjudicated upon the said complaint and submitt its award to the State Government;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (XI of 1947), the Governor is pleased hereby to publi the said award as shown in the annexure hereto.

ANNEXURE

In the matter of complaints under section 33A Industrial Disputes Act by Shri Nirmal Se Gupta of 16|2K Beleghata Main Road, Calcutta 10, against Messrs. British Electrical and Pump Private Limited of 17 Taratala Road, Calcutta Head Office at 1-1B, Mission Row, Calcutta-1 (Case Nos. 139 and 169 of 1963, under sectio 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. Ray, Judge, Seventh Industrial Tribunal.

For the applicant workman: The applicant workman, Shri Nirmal Sen Gupta, himself.

For the employer Company: Shri N. Das Gupta, Advocate.

AWARD

These two proceedings arise out of two applications by the same employee, Shri Nirmal Sen Gupta, against his employer, British Electrical and Pumps Private Limited, under section 33A, Industrial Disputes Act, and both are directed against termination of his service under the Company by a letter, dated 3rd August 1963, when the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated 6th August 1962 were pending.

In both these applications, the applicant employee has challenged his termination of service by the letter, dated 3rd August 1963 as a wrongful and illegal punishment inflicted upon him without any proper reason and in violation of the relevant provisions of section 33, Industrial Disputes Act.

He has claimed the reliefs of withdrawal of the Company's letter of termination of his service and allowing him to resume his normal duties under the Company by way of reinstatement to his service under the Company, payment of his monthly salary by the Company for the period between the termination of his service and reinstatement, and also payment of bonus and other benefits to him. In fact, the prayer for payment of bonus has been made in the second application and the second application is nothing but a repetition of the first application with the added prayer for payment of bonus.

Both these applications are contested by the Company, Opposite Party. It has filed a written statement in reply to the employee's application in each case.

Both the cases have been heard analogously, as they are practically identical and this order will govern them both.

The relevant facts of the case and the respective contentions of the parties on disputed points will appear from the following discussions.

It is an admitted position that this employee was appointed under the Company as a probationer for six months on a monthly basic pay of Rs 400 and a monthly D.A. of Rs. 100 by a letter, dated 14th December 1962, on the terms and conditions appearing on the reverse of the letter. Ext. A is an admitted copy of that letter. It contains an endorsement by the employee to the effect that he had read and fully understood the terms and conditions of the letter and had accepted and agreed to be bound by the same. Among the conditions of his appointment given on the reverse of the letter, we are mainly concerned with the condition No. 5, which runs as follows:

"At the end of the probationary period of six months, if his services are to be retained, he will be eligible for confirmation in employment in a Permanent Post. This responsibility for obtaining confirmation rests with him and he cannot be considered as confirmed in his post until such confirmation in writing has been obtained from the Company. Only after issue of such confirmation in writing will he be considered as employed in accordance with the conditions attaching to 'Permanent Posts'."

His probationary service commenced from 17th December 1962. After the probationary period of six months referred to in the letter of appointment, there, was no order by the Company, either confirming him or extending his period of probation, or terminating his probationary service. According to the evidence of the employee, he joined service on 17th December 1962. The employee continued to work even after the expiry of six months from the date of his joining service. On 3rd August 1963, however, the Company issued a letter to him terminating his probationary appointment with the Company with immediate effect and offering him one day's salary in lieu of notice as per terms of his probationary appointment. He was also required by this letter to collect his dues, if any, from the office. Ext. B is an admitted copy of this letter. He was, however, finally paid one month's additional wages in lieu of only one day's notice wages in terms of his probationary appointment. There was a letter, dated 27th September 1963 from this employee to the Director of the Company asking the latter to pay him one month's salary in lieu of notice pay for one day in consideration of his financial difficulties. Ext. C is a copy of that admitted letter. It is an admitted position that the employee was paid and he accepted one month's additional wages. But, he has put forward the case that he was compelled to write the letter, Ext. C, and to accept one month's ages on the insistence of the General Manager, who told him that unless he signed such a letter, he would not be paid even his due wages for actual working days. The main contention of the workman in respect of the termination of his service by the Company's letter, dated 3rd August 1963 is, however, that he attained the status of a permanent employee just after the expiry of the probationary period of six minths, in the absence of any order by the Company terminating his probationary appointment. He has also contended that that was the legal position, though the Company had not issued any formal order confirming him. He pleads that by allowing him to work beyond the fixed probationary period of six months, the Company automatically admitted him to be a permanent employee and as such, the Company had no right to terminate his services as a probationer by its letter, dated 3rd August 1963. He has further pleaded that this termination was mala fide and was nothing but a punishment inflicted upon him. He put forward these contentions in a letter, dated 3rd September 1963, addressed to the Director of the Company. Ext. 1 is a copy of that letter. Ext. 1(a) is the postal acknowledgment of that letter. He also wrote a letter protesting against his termination of service as a probationer by the Company's letter, dated 3rd August 1963 on that very day and a copy of this letter is Ext. 2. The Company's whole contention is that he was appointed as a probationer strictly on the terms and conditions of the letter of appointment, dated 14th December 1962 (Ext. A) and his probationary status continued even after the fixed period of six months in the absence of any action on the part of the Company confirming him as a permanent employee and the Company had every legal right to terminate his probationary appointment as a part of its internal administration and without assigning any reason whatsoever.

It cannot be gainsaid that this employee was appointed as a probationer initially for a period of six months on the terms and conditions of the letter, Ext. A. Condition No. 5 of this letter clearly indicated that he could not be considered as confirmed in this post unless such confirmation in writing had been obtained from the Company and only after issue of such confirmation in writing he would be considered as employed in a permanent post. According to this specific condition of his probationary appointment, this employee cannot claim that he automatically became permanent on the expiry of the initial probationary period of six months and the legal position according to this condition of appointment must be deemed to be that he continued to be in the category of a probationer after the expiry of the initial probationary period of six months notwithstanding that the Company did not issue any order either terminating his probationary appointment or confirming him in a permanent post, but allowed him to continue to work as before. So, the present contention of this employee that he automatically attained status of a permanent employee after the expiry of six months is directly negatived by the aforesaid condition of his probationary appointment. Apart from the aforesaid specific condition of his probationary appointment, the same legal position arose according to precise judicial decisions on this subject. In the case of Caltex (India) Ltd. versus Second Industrial Tribunal, West Bengal, and others [1962(5) F.L.R., page 275], the decision of the Calcutta High Court

in a similar case where the concerned workman had been employed on probation for a period of six months was as follows:

> "Moreover, a probationer does not automatically attain permanent status on the expiry of his period of probationership. If he is neither discharged nor confirmed, he continues to serve as a probationer until otherwise dealth with. Therefore, in the absence of anythin contained in the contract to the contrary, nothing prevented the petitioner Company from conferring on the respondent No. 3 another limited period of probationership."

Similar was the decision of the Supreme Court in the case of Express Newspapers, Limited, versus Labour Court, Madras, and another [LLJ 1964(I), page 9]. The Supreme Court held in this case that if no action was taken by the employer either by way of confirmation or by way of termination, the employee continued to be in service as a probationer. In the case of Caltex (India) Ltd., it was also held that the question whether a probationer had worked satisfactorily rested with the employer and could not be objectively tested and consequently the employer was not bound to give reasons for not confirming the probationer and a probationer had no right to be confirmed and could be discharged without giving any reason. So, in view of the legal position arising out of the specific condition No. 5 governing the probationary appointment of this workman and also out of the general principles governing the appointment of a probationer as laid down in the cases cited above, it cannot but be held that in the present case, this employee did not automatically attain the status of a permanent workman on the expiry of the initial probationary period of six months, referred to in his letter of appointment but he continued to work as a probationer for an extended period and the Company had the legal right to terminate his service as a probationer for its own reasons and without assigning any reason whatsoever. In this connection, I should refer to a case cited by the workman. It is a case of the Mysore High Court. In this case, the employee concerned had been appointed in a substantive permanent post on probation for one year and after the expiry of the probationary period of one year, he was informed that the probationary period was extended for a further period of six months pending decision as to his suitability for the post, but by a subsequent order, he was discharged from service on the ground of unsuitability. These orders were passed under the Mysore Government Servants (Probation) Rules, 1957, even though they had been repealed and substituted by the Mysore Civil Service Rules, 1958. In this case, it was held by the High Court that though the appointment to a permanent service on probation could be terminated at any time during the period of probation, after the expiry of the period of one year, the probationer did not continue as a probationer but became a permanent servant and therefore was entitled to all the protection guaranteed by the Constitution and orders extending the period of probation and discharging the probationer were illegal. This decision was made strictly under the provisions of Mysore Civil Service Rules, 1958, and it was observed in this case that there was no provision of the Mysore Civil Service Rules which form the conditions of service of the probationer, empowering the Government to extend the period of probation; nor did the order of appointment by virtue of which the petitioner held his office, enabled the Government to extend the period of probation. So, the appointment in this case of the Mysore High Court was strictly governed by the Mysore Civil Service Rules, 1958. In the present case, the appointment of the applicant employee is not governed by any such definite service rules and it must be deemed to be governed by the strict terms of the contract of probationary appointment and the general principles of law governing probationary appointments in industrial establishments. I have already indicated above that the specific condition No. 5 in his letter of appointment strictly negatived the position that he was to attain permanent status just on the expiry of six months, and on the contrary, it clearly laid down that he could not be considered as confirmed in his post until such confirmation in writing had been obtained from the Company. Accordingly, I hold that by virtue of a specific condition of his probationary appointment under the letter, dated 14th December 1962 (Ext. A) and also under the general principles of law governing probationary appointments in industrial establishments as laid down in the cases referred to above, this employee continued to work as a probationer even after the expiry of the initial probationary period of six months and the Company had every legal right to terminate his probationary appointment without confirming him and without assigning any reason and it does not matter that the Company terminated his probationary appointment without assigning any reason. Upon the evidence also, I hold that there is no reason to suppose that the Company terminated his probationary appointment mala fide and by way of punishment. So, the whole basis of the applicant employee's case falls on the above decision. As regards the payment of additional one month's wages to him, it is an admitted position that he wrote the letter, Ext. C, asking for this concession and it was allowed. He has now come forward with the plea that this letter was obtained from him under duress by the Director. The employee has testified to that effect. No witness has been examined on behalf of the Company. Prima facie there is no reason why his letter, dated 2nd September 1963 asking for concession of one month's additional salary should not be deemed to be bona fide and genuine having regard to the fact that he was not an ordinary industrial worker but an educated technician, who was employed as a Foreman. Even if the employee's case based upon his oral testimony which is not denied by any competent witness on the Company's side, is accepted and it is held that the latter, Ext. C, was obtained under duress, it does not in any way affect the basic legal position that by the letter, dated 3rd August 1963, his probationary appointment had been legally terminated by the Company and the Company had every right to so terminate his appointment as a probationer. The point to be noted is that the termination of his probationary appointment by letter, dated 3rd August 1963 was not, in any way displaced or affected, even if the Company is held to have subsequently obtained the letter, Ext. C, by some inducement or duress for the purpose of paying him one month's additional salary. The termination of his probationary appointment legally stood on its own merits and could not be affected by any subsequent events. In the above view of relevant facts and circumstances discussed

above, I hold that the Company legally terminated the probationary appointment of this workman by its letter, dated 3rd August 1963 and it was really a case of termination of appointment of a probationary employee and not termination of employment by way of punishment for any misconduct. The termination of his service could in no way be termed as an alteration in the conditions of his service. In view of these positions, the termination of appointment of this workman could not fall under section 33(2)(a) or (b), Industrial Disputes Act and as such, the employer Company was not required to comply with the requirements of the proviso to section 33(2)(b), Industrial Disputes Act. There was thus no contravention of any relevant provision of section 33 in regard to the termination of his appointment. In this view, the present applications under section 33A, Industrial Disputes Act become not maintainable in law. Apart from this position according to my decision on the merits of the termination of his service, the Company acted quite bona fide and within the ambit of its legal jurisdiction and according to a specific condition of his probationary service in terminating his probationary appointment according to its choice and this Tribunal has no reason to interfere with the Company's action in this respect.

In view of the decisions recorded above, I hold that the workman is not entitled to any relief against the termination of his probationary service by the Company and as such, both these applications must fail.

In the result, both these applications under section 33A, Industrial Disputes Act are dismissed on contest. I award accordingly.

S. K. RAY,
Judge,
Seventh Indstrial Tribunal.

The 1st August 1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3510-I.R./IR/11L-413/63.—13th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4552-I.R./IR/11L-413/63, dated the 8th November 1963, the industrial dispute between Messrs. Dasgupta & Co. Private Ltd., 54/3 College Street, Calcutta-12, and their workmen represented by Paschim Banga Pustak Byabasayee Karmachari Samity, 9/7B Ramanath Majumdar Street, Calcutta-9, regarding the issue mentioned in the said order being matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the second industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Das Gupta & Co. Private Ltd., 54/3 College Street, Calcutta-12, and their workmen represented by Paschim Banga Pustak Byabasayee Karmachari Samity, 9/7B Ramanath Majumdar Street, Calcutta-9. (Case No. VIII-261/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri B. K. Mukherjee, Advocate.

For the Union: Shri Dwijen Sen Gupta, Advocate, and Shri Anil Das Chowdhury, Advocate.

The Government of West Bengal by its Labour Department Order No. 4552-I.R./IR/11L-413/63, dated 8th November 1963, referred to this Tribunal an industrial dispute between Messrs. Das Gupta & Co. Private Ltd., 54/3 College Street, Calcutta-12 (hereinafter referred to as the Company), and their workmen represented by Paschim Banga Pustak Byabasayee Karmachari Samity, 9/7B Ramanath Majumdar Street, Calcutta-9 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue referred to the Tribunal for adjudication in this case runs as follows:

Scales of pay and dearness allowance.

AWARD

The case of the Union in its written statement is that Messrs. Das Gupta & Co. is a book-selling and publishing concern which was established as a proprietory concern in 1886 and subsequently converted into a Private Ltd. Company in 1948. It is a family partnership business of Das Gupta family. Shri Rajat Kumar Roy Chowdhury and Shri Amulya Chandra Das Gupta are now the prominent partners of this Company, and they started another concern under the name and style "Indian Book Distributing Company" at 65 Mahatma Gandhi Road. This Distributing Company is run by Shri Balaram Das Gupta and Sailendra Nath Das Gupta, who are nephews of Shri Amulya Chandra Das Gupta, Managing Director of the present Company. The Company has diverted its income to the Distributing Company by manipulation. Das Gupta & Co. is purchasing books from that concern instead of making purchase from the publishers themselves and this they do at a lower commission.

Regarding Viswa Bharati publications, Das Gupta & Co. is the Managing Agent and gets 30 per cent. commission from Viswa Bharati. It sells books to

that new concern "Indian Book Distributing Company" in lots and repurchases the same at a lesser commission. This is how the Das Gupta & Company is manipulating its accounts to reduce the profits. It is a stable and financially prosperous concern, but it has no scale of pay for its workmen, and dearness allowance that is paid is too inadequate. The Company is not even paying the minimum wages on need-based minimum calculation.

With regard to dearness allowance, the Union claims that the present price index is above 450 points in respect of working classes as compared to 1939 index taken as 100. The dearness allowance that is paid by the present Company is very low. So, scales should be fixed at 180 points and dearness allowance paid at the rate of ten annas per point of rise in the price index above 100 points, according to the decision of the Buckingham Carnatic case. Payment of dearness allowance by this Company is arbitrary. It publishes three books as named in paragraph 17 of the Union's written statement. It is also the biggest seller in foreign books and journals besides books published in India. A charter of demand was submitted to the Company sometime in 1962, but the Company did not consider the demands of the workmen. On the contrary, it withheld annual increments in consequence of the present reference. The Union claims the following scales as mentioned in the last column of Annexure to its written statement:

		Rs.
Accountant	...	200—15—380
Deputy Accountant		
Cashier	...	125—10—275
Clerks	...	125—10—275
Salesman	...	120—10—270
Bearers	...	70—5—150

The Union claims dearness allowance according to the scheme of Bengal Chamber of Commerce or the recommendations of the Pay Commission or on the basic of the Buckingham Carnatic Mills case or the award of the Third Engineering Tribunal.

On the side of the Company, a written statement in reply is filed. It is denied that the Company is reducing its profits or diverting its income towards the Indian Book Distributing Company. The allegation of manipulation of accounts is denied. The Company contends that Indian Book Distributing Company is an independent concern. It is admitted that there is no scale of pay for the workmen of this Company, but it is contended that the book-selling concerns in the College Street Area do not have any scale of pay for their workmen. The rates of dearness allowance given by the Company are said to be fair and reasonable. A list of employees of the Company is given in Appendix A to its written statement. There are 33 clerks and salesmen, and 11 subordinate staff making a total of 44 employees in all.

Decision

The issue consists of two parts, namely, scale of pay and dearness allowance. I will take up the question of scale of pay first though the dearness allowance is also mixed up with it. Admittedly, the Company has no scale of pay. From the chart it will appear that the clerks are getting various salaries ranging from Rs. 66 to Rs. 300. The salesmen are getting pay ranging from Rs. 57 to Rs. 150. One of the clerks is getting Rs. 155 and another Rs. 135. They are said to be employed in the accounts. The bearers are getting pay ranging from Rs. 40 to Rs. 59. The rate of annual increment varies from Rs. 2 to Rs. 5, and dearness allowance varies from Rs. 20 to Rs. 30. This is the picture of the present pay-packet of the workmen of this Company. First of all I will consider whether any scale of pay should be introduced in this Company. The exact nature of business transacted by the present Company is not in controversy. They are publishers in respect of certain books, and as book-sellers command a large volume of sale of books published in India. They are also agents of Visva Bharati getting a commission at 20 per cent. They are also importers of foreign books and journals, which they sell from the stock. The present Company is therefore a book-selling concern with substantial work of publication. On behalf of the Company, Shri Amulya Chandra Das Gupta gave evidence. They Company has audited accounts and balance-sheets. But the balance-sheets and profit and loss accounts of the Company have not been filed and have been deliberately withheld as will appear from the evidence of Amulya Babu. He stated in his evidence that he had not produced the balance-sheets of the Company for the last four years. It was suggested to him that the balance-sheets would show a very favourable picture of the Company. The very fact that the Company withheld the balance-sheets and Amulya Babu does not plead financial incapacity to bear the burden of scale of pay claimed by the Union, would go to show that the Company is very prosperous and is making substantial profits. The stability of the Company is also not challenged. From the very nature of the business in which the Company is engaged, it will appear that it has an assured and stable future and a career of prosperity. There is therefore no reason to refuse the claim of the Union for introduction of scales of pay for the workmen of this Company in order to ensure security and prospect for the labourers who contribute towards the prosperity of the Company.

Now the question is what should be the scales of pay and how to categorise the various workmen engaged in the business. In fixing the wage scale, we shall have to fix the minimum wage and the maximum wage, and prescribe the manner of reaching the maximum. Coming to the question of minimum wage, Shri Sen Gupta on behalf of the Union suggests that the Company should pay the bare minimum to its workmen. His argument is in the following manner. Taking 1939 as the base of 100, the basic pay should be fixed at 180 points. The standard family should be taken as one having three consumption units and one wage earner. Reference is made in this connection to the Buckingham Carnatic Mills case reported in L.A.C. 1952, page 490, and Caltax case reported in L.A.C. 1952, page 402. The minimum requirement per head is calculated at Rs. 5-8, and for 3-consumption unit it would be Rs. 16-8. This is taken as the minimum requirement of food which constitutes 60 per cent. of family expenditure of working class, and to this 40 per cent. is added in respect of other expenditure; and the total amount comes to Rs. 27-8. This is taken as 100 point base of 1939. According to Shri Sen Gupta, the basic mininum wage should be fixed at

180 points, and on calculation it would be Rs. 48 approximately. This should be the minimum pay of working class. In respect of middle class workmen, 80 per cent. should be added, and the minimum wage on such calculation would come to Rs. 88. This is the argument advanced on the side of the Union in support of minimum wage. The Union claims some margin for fair wage, and this is how the minimum wage in respect of subordinate staff is claimed at Rs. 70 and at Rs. 125 in respect of clerks who belong to middle class families. The Hon'ble Supreme Court has laid down the principle of fixation of wage in the Express Newspapers case reported in 1961 I L.L.J., page 339. In that case, the concept of living wage was considered. There is distinction between bare subsistence or minimum wage and a statutory minimum wage. The former is a wage which should be sufficient to cover the bare physical needs of the worker and his family, and that is a rate which has got to be paid to the worker irrespective of the capacity of the industry to pay. If an industry is unable to pay to its workmen at least the bare minimum wage, it has no right to exist. I am not coming to the question of fair wage, but the minimum wage, as has been pointed out by the learned representative for the Union, should be Rs. 48 for the working class and Rs. 88 for the middle class. While the lower limit of the fair wage must obviously be the minimum wage, the upper limit is equally said to be what may broadly be called the capacity of the industry to pay. This will depend not only on the present economic position of the industry, but its future prospect as well. Between these two limits, the actual wage would depend on a consideration of the following factors:

1. Productivity of labour,
2. Prevailing rates of wages in the same or similar occupations in the same or neighbouring localities,
3. Level of national income and its distribution,
4. Place of the industry in the economy of the country.

This is taken from the report of the Committee on Fair Wages quoted in the Express Newspapers case at page 364 of the L.L.J. mentioned above. In the same reported judgment, it has been observed that whereas the bare minimum would have to be fixed irrespective of the capacity of the industry to pay, the minimum wage thus contemplated postulates the capacity of the industry to pay, and no fixation of wages which ignores this essential factor of the capacity of the industry to pay could ever be supported. This is at page 364. Then the Hon'ble Supreme Court turned to the measure of the capacity of the industry to pay. This capacity of the industry to pay should be gauged on an industry-cum-region basis, after taking a fair cross-section of that industry. This is the burden of that decision. This decision has been followed in other cases. There are several book-selling and publishing concerns in Calcutta in the College Street Area and also in other parts of the City. The scale of pay for the workmen of Das Gupta & Co. should be fixed on taking a fair cross-section of all such concerns in Calcutta region. This Company does not plead its incapacity to bear the burden of the pay structure claimed by the Union, and it intentionally withheld its balance sheet lest it should show that its condition is very prosperous. The mere fact that this particular unit of the industry (Das Gupta & Co.) can pay the wage scales claimed by the Union is not sufficient to accept the Union's claim in toto. The industry as a whole should be considered, as otherwise introduction of scale of pay in this particular Company would create disparity in wages in respect of similar other concerns with the resultant unrest in labour, and that is why a fair cross-section is considered necessary. Accordingly, I will turn to the comparable units of this industry in the Calcutta region in fixing the wage structure for this Company. The Union claims five categories, namely, accountant, cashier, clerks, salesmen and subordinate staff, i.e., bearers. I will now consider whether these categories are to be accepted in respect of the present Company. On the other hand, the Company divides its workmen into three categories, namely, clerks, salesmen and subordinate staff. Annexure to the Union's written statement mentions three book-selling and publishing concerns for the guidance of the Tribunal. The Company supplied a list of other concerns engaged in this particular business, and the names of such concerns can be found in Ext. B-series. Coming to the question of categorisation, I find from the Union list that in the case of Oxford University Press there are only three categories of workmen, and they are accountant, clerks and peons and bearers. In the case of Oxford Book & Stationery, there are accountant, cashier, clerks, salesmen and bearers, and this is also the case with Thackers Spink. The three business concerns cited by the Union are located in Lalbazar, Park Street and Esplanade in the city of Calcutta. The Company also filed a list of concerns located in College Street Area and Mahatma Gandhi Road. Das Gupta & Co. whose case is now before this Tribunal is located in the College Street Area. I do not think there is much difference between the College Street Area and other places mentioned in the Union's Annexure C. The region is the same and all are book-sellers and publishers whether it is College Street Area, or Lalbazar Area or Esplanade Area. In my opinion all are busy areas attracting a large number of purchasers. Of course, the balance sheets as demanded by the Union have not been filed. Since the present Company (Das Gupta & Co.) does not care to file its balance sheets, I may safely assume that the financial capacity of this Company will be at par with the Companies quoted in the Union's annexure. Now the Union's exhibits show only three main categories besides accountant and cashier, and they are clerks, sales clerks and subordinates. It is significant to note that the persons who are working as accountants in the instant Company do not possess any special qualification as accountants. They are only senior clerks, having acquired knowledge of keeping accounts by experience. Though the accountant does not possess any technical qualification, still the fact remains that the job of accounts is onerous and full of responsibilities. The work of an accountant cannot be put on par with the work of an ordinary clerk or salesman. The accountant should therefore be treated as a separate category. In fact, the Company pays a little higher salary to the

accountant, and it is Rs. 155 in the case of Sudhir Chatterjee. It will however appear that one Sauren Das Gupta gets Rs. 175, though he is described as a clerk. In my opinion, the salary of the accountant, though he is recruited from the senior clerk, should be higher than the wages of the ordinary clerks and salesmen. There are accountants in Oxford University Press, and the salary is Rs. 400—750. In case of Oxford Book & Stationery it is Rs. 400, while Thackers Spink pays Rs. 275 to the accountant and grants very high annual increments. In the College Street Area there is no special grade for the accountant. But considering the sepcial and onerous work of the accountant and having regard to the pay scales of the accountants in Oxford University Press and other concerns, I introduce the following scale of pay. for the accountant in respect of the present Company. The Assistant Accountant, if any, will also fall under the same scale. The scale which I recommend for the accountant of this Company is Rs. 175—225 with annual increment of Rs. 10 or in other words, it is Rs. 175-10-225. This scale is quite in keeping with the present salary of a clerk which is Rs. 200. In fixing the grade of the accountant, I have taken into account the pay which is paid to the accountant in other units of the same industry, as well as the pay of clerks which I am going to introduce in this award.

Regarding cashier, I am not in favour of introducing any separate category for that post, and so no separate scale of pay is recommended for this post.

I am thus dividing the rest of the employees of the present Company into three categories, namely, clerks general, sales clerks or salesmen and subordinate staff. Now let us consider what should be the scale of pay for these three categories. The Union's Annexure C has been proved by P.W. 1 Shri Chandra Nath Majumdar, who is working in the Company (Das Gupta & Co.) since 1955. At page 2 of his evidence he has stated that he collected the figures of Annexure C and prepared the statement with the help of the Union Secretary which was correct. This evidence is not challenged either by way of cross-examination or by giving a denial by Shri Amulya Chandra Das Gupta, who was examined on the side of the Company. I must therefore accept the statement of Annexure C to the Union's written statement as correct. The Union also filed two other exhibits—one in respect of Indian Associated Publishing Company (Ext. 2) and another in respect of Rupa & Co. (Ext. 1). I will now compare all these scales. There was an industrial dispute over scales of pay and dearness allowance in respect of Oxford University Press, and the award made in that case has been filed before this Tribunal. Amulya Babu has stated in his evidence that Oxford University Press is principally a publishing concern. The work of publication, so far as Das Gupta & Company is concerned, is of limited nature. Annexure C to the Union's written statement shows the wage structure of Oxford University Press for clerks, and it is Rs. 80—300, for peons it is Rs. 55—90 and for packers it is Rs. 60—115. There is separate dearness allowance for the workmen of this Oxford University Press. Oxford Book & Stationery Co. pays Rs. 125 with dearness allowance to clerks and typists with annual increment of Rs. 20, Rs. 175 with dearness allowance to the salesmen with the same annual increment of Rs. 20 and Rs. 70 including dearness allowance to bearers with annual increment of Rs. 5. Thackers Spink & Co. pays Rs. 75 to clerks, Rs. 90 to salesmen and Rs. 35 to bearers excluding dearness allowance. The annual increment is 6½ per cent. of the basic pay in each case. Exhibit 1 shows that Rupa & Co. which is in the College Street Area pays Rs. 110 to clerks, Rs. 112 to assistant salesmen and Rs. 70 to bearers. There is no scale of pay for the employees of this Company. Exhibit 2 shows that Indian Associated Publishing Company pays wages to its employees according to different departments. There is division of work there. In this Company, the usual pay of clerks ranges from Rs. 80 to Rs. 175. This is exclusive of dearness allowance. This is the evidence on the side of the Union. The concerns cited on the side of the Company will show that the starting salary of clerks is Rs. 60, sales clerks Rs. 50 and subordinate staff Rs. 23 in the case of Indian Associated Publishing Concern (vide Ext. B). Other companies pay consolidated sum which includes dearness allowance. The pay scales mentioned in Exts. B-1 to B-4 on an analysis will show that the minimum basic pay including dearness allowance varies from Rs. 70 to Rs. 80 and the maximum varies from Rs. 100 to Rs. 185 in the case of clerks. In the case of sales clerks it varies from Rs. 50 to Rs. 75 on the minimum side, and Rs. 100 to Rs. 190 on the maximum side. With regard to subordinate staff, it varies from Rs. 35 to Rs. 50 in the minimum and Rs. 65 to Rs. 75 in the maximum including dearness allowance. Thus the minimum basic pay which may be collected from Ext. B-series excluding dearness allowance would be Rs. 60 in the case of clerks, Rs. 55 in the case of sales clerks and Rs. 30 to Rs. 40 in the case of subordinate staff. The maximum excluding dearness allowance would be Rs. 175 in the case of clerks, Rs. 160 in the case of sales clerks and Rs. 55 in the case of subordinate staff. These rates can be found in Ext. B-series. The Company wants me to compare those units, but their balance-sheets are not filed. On the side of the Union it is said that those concerns are inferior to the present Company (Das Gupta & Co.) and as such they cannot be compared with this Company.

Now I will proceed to the fixation of wages for the workmen of Das Gupta & Co., after taking a fair cross-section of the industry in the region. In fixation of wages, the established principle is that the total wage packet is to be considered. The pay structures of different companies exhibited both by the Company and the Union are to be considered closely while introducing a new scale for the workmen of Das Gupta & Co. First of all, I will take up the case of clerks. The total pay packet of clerks on the minimum side in Oxford University Press is Rs. 80+D.A. Rs. 44=Rs. 124. In Oxford Book & Stationery Company it is Rs. 125 inclusive of dearness allowance. In Thackers Spink it is Rs. 75+35=Rs. 110. On the side of the Union, relying upon Ext. B-series it is urged the minimum pay packet of clerks should be Rs. 85 broadly. Taking an overall estimate of the total pay packet, I am in favour of introducing a scale for clerks with a minimum of Rs. 74 (basic). This should be the basic salary excluding dearness allowance. Now with regard to the maximum, it is Rs. 300 in Oxford

University Press. In respect of Oxford Book & Stationery Co. no maximum is shown, but the annual increment of Rs. 20 indicates that the maximum is high enough. This is also the case with regard to Thackers Spink. Das Gupta & Co. at present is paying the maximum of Rs. 155 to its clerks. The Company also pays Rs. 175 to another clerk under the existing pay position. I am ignoring the case of Shri Ranjan Das Gupta who draws a salary of Rs. 300 per month as a special case—he being the son of the Managing Director and also for doing a special job. The Company therefore at present pays basic salary of Rs. 175 in the maximum to one individual. Generally the pay is confined to Rs. 155. Now the maximum in Ext. B-series including dearness allowance is Rs. 190. Having taken the maximum of the industry as a whole, I am of opinion that maximum basic salary of the clerk should be Rs. 174. Now the question is how the maximum is to be reached. The annual increment in Union Exhibits is very high. There is no increment shown in the Company's exhibits. But considering the fact that the Company pays annual increment of Rs. 4 and Rs. 5, I adopt this principle in the following manner —Rs. 74 — 4 — 114. This should be reached in 10 years. There should be Efficiency Bar when the stage of Rs. 114 is reached. Thereafter increment should at Rs. 5 and the maximum of Rs. 174 would be reached in 12 years. Thus the scale of pay to be introduced for clerks would be Rs. 74 — 4 — 114 — E.B. — 5 — 174.

Now I come to the case of salesmen. They used to start under the existing arrangement at a lower pay. Their pay is lower than that of the clerks. Of course, the evidence is that the work of a clerk and a salesman is more or less interchangeable—particularly in this Company. So, there should not be much difference in the pay scale of the salesmen. I am in favour of introducing the same scale of pay for the salesman with the modification that the salesman should start at the minimum of Rs. 70, and the scale would be Rs. 70 — 4 — 114 — E.B. — 5 — 174.

Next I come to the case of bearers and peons. The bearers at present start at Rs. 40. They get dearness allowance of Rs. 20. The total per packet in the existing arrangement is Rs. 60. The total pay packet at its minimum in Oxford University Press is Rs. 55+33=Rs. 88. In Oxford Book & Stationery Company it is Rs. 70 including dearness allowance, and this is also the case in respect of Thackers Spink. Exhibit B-series will show that the total pay packet of subordinate staff is Rs. 55 to Rs. 60. The total pay packet of bearers should approximately be Rs. 70. Regarding scale of pay, they should start at Rs. 45 basic. Next I come to the question of maximum. The maximum in Oxford University Press is Rs. 115+50=165. The Oxford Book & Stationery Co. pays annual increment of Rs. 5 which indicates that the maximum is high up. The same is the case with Thackers Spink which pays 6¼ per cent. of the basic as dearness allowance. The maximum of subordinate staff in Ext. B-series appears to be Rs. 75. Considering the industry as a whole, I am in favour of putting the maximum of basic pay at Rs. 69. The next question is how the maximum is to be reached. The Company gives annual increment of Rs. 2 to bearers, and the same rate should be maintained in reaching the maximum. At this rate, in 12 years the maximum would be reached. The scale accordingly would be Rs. 45—2—69.

In fixing the above scales of basic pay, I have taken into consideration the total pay packet of the different Companies that have been exhibited in this case.

The next question is with effect from what date, the new scale should come into force. I should not give retrospective operation of the scales as it is against normal principle. The present reference was made in November 1963. The charter of demands was submitted earlier in 1962. I think, it would be fair and reasonable to give effect to the newly introduced scales with effect from 1st August 1964. In this Company, increment used to fall due in November each year, and this is the evidence on the side of the Company. After the new scale is introduced, the annual increment will fall due every year on 1st of August instead of 1st of November.

Coming to the question of adjustment, it is suggested on the side of the Union that the employees who are already in the employment of the Company, should get the same increment as recommended in the scale on the basis of past service. It is true that past services should be considered, and specially when the pay scale was low in this Company. So, the employees already in service of the Company should get some benefit of their past service. I am in favour of giving the following benefit. For every five years of completed past service to be calculated backwards from 1st August 1964, an employee of each category would be entitled to one increment to be added to his existing basic pay and the rate of increment will depend upon his salary, as it stands, on the day previous to the day on which the new scale of pay comes into force. The rate of increment will be at the rate as mentioned in the particular slab of the newly introduced scale. In the case of clerks and salesmen, it would be Rs. 4 drawing less than Rs. 114 basic on 31st July 1964 and Rs. 5 if drawing above Rs. 114 on that day, and thereafter they will be pulled up and fitted to the new scale. An employee who has not put in five years of completed service on 1st August 1964 would not get any benefit besides being pulled up and fitted to the new scale. For the purpose of further clarification, the following directions are given for fitting in the employees in the new scales fixed by me. All employees for whom a scale has been stated above shall be stepped up in the same stage next above which the present pay is drawn. A special increment in the scale for every five years of completed service should be given. Employees whose salary is less than the minimum prescribed will be pulled up to the minimum of the prescribed scale. If the existing salary of any employee is higher than the maximum prescribed, he will be subjected to no cut.

Coming to the question of dearness allowance, the Union claims Bengal Chamber of Commerce rate. The Bengal Chamber of Commerce rate is a high rate of dearness allowance, and it seeks to neutralise

90 per cent. rise of the cost of living index of employees drawing below Rs. 100 as basic. The Bengal Chamber of Commerce rate is nowhere applicable to book-selling and publishing concerns. That being so, there is no reason why I should accept that rate of dearness allowance in the present case. The Union's claim on this score is therefore rejected. Dearness allowance should be fixed along with pay scale by a comparative study of other units of the same industry and in the same region. I have considered the dearness allowance of book-publishing and book-selling concerns. In fixing the scale of pay, I have already considered the total pay packet, and the scale has been fixed with an eye to dearness allowance as well. The Company is paying dearness allowance of Rs. 20 to subordinate staff, Rs. 25 to employees drawing annual increment of Rs. 3 and Rs. 30 to those who are drawing annual increment of Rs. 5. I think, dearness allowance should be fixed at Rs. 30 for the subordinate staff, so that the total wage packet comes to Rs. 75 in the minimum which is the general total wage packet on the industry-cum-region basis. So, the subordinate staff should get dearness allowance of Rs. 30.

Regarding clerks and salesmen, they belong to middle-class family, and for them higher dearness allowance is claimed. But this argument is untenable in view of the observations of the Hon'ble Supreme Court in Greaves Cotton case reported in 1964, L.L.J. I, page 342. It was observed in that case that the same rate of dearness allowance to the factory workmen and members of the clerical and subordinate staff employed in the same establishment should be given. Dearness allowance is accordingly fixed at Rs. 30 for all employees drawing basic salary less than Rs. 100. The employees drawing basic salary above Rs. 100 would be entitled to Rs. 40 as dearness allowance. With Rs. 30 as dearness allowance, the initial total wage packet would be Rs. 104 and in the case of sales clerks or salesmen it would be Rs. 100. It is significant to note that there should not be complete neutralisation of the rise in the cost of living, as such neutralisation would be disastrous on the economy of the country and has been studiously discouraged by the Supreme Court. I have fixed dearness allowance for subordinate staff at Rs. 30 and for employees drawing basic salary above Rs. 100 at Rs. 40. The scale of dearness allowance is fixed on the Labour Commissioner's consumer price index of the last calendar year, i.e., year ending on 31st December 1963. The cost of living index stood at 447 point, as will appear from the calculation sheet of the Company. It is necessary that a sliding scale of dearness allowance should be prescribed for rise and fall in the cost of living index taking 447 point as the base. It has been usually taken on the basis of the Central Pay Commission's report that dearness allowance will be liable to increase or decrease on the basis of Re. 1 for every five-point rise or fall in the cost of living index. The position will have to be reviewed at the end of each calendar year. In the circumstances, a sliding scale is attached to the dearness allowance in respect of Rs. 30 and Rs. 40 as the case may be. It is liable to increase or decrease on the basis of Re. 1 for every five-point rise or fall on the cost of living index from the base of 447 point, and it will take effect from 1st August every year. In this connection, I may refer to the case reported in 1963 L.L.J. I, page 108. The pay and dearness allowance which I have fixed in this case is related to the living index of 447 point, taking the point of 1939 as 100. The new rate of dearness allowance shall take effect from 1st August 1964.

This is my award which is to be implemented within 30 days of its publication.

Dictated and corrected by me.

A.P.B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
1-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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BHADRA 12] THURSDAY, SEPTEMBER 3, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3499-I.R./IR/10L-149(A)/64.—13th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employees of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal (1) Safi Rahman, (2) Sk. Faru, (3) Abdul Sattar and (4) Radha Prosad Burman, workmen of Messrs. Russa Garage & Electrical Works (P) Ltd., 3 Mangoe Lane, Calcutta-1, one of the Companies involved in the said disputes made complaints in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of application under section 33A of the Industrial Disputes Act filed by (1) Safi Rahman, Case No. 70, (2) Sheikh Faru, Case No. 71, (3) Abdul Sattar, Case No. 72 and (4) Radha Prosad Barman, Case No. 73 against their employers Messrs. Russa Garage & Electrical Works (P) Ltd., 3 Mangoe Lane, Calcutta-1, in connection with G.O. No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962. (Case Nos. 70, 71, 72, 73 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge

Appearances:

For the workmen : Shri S. Banerjee, Advocate.

For the Company : Shri S. K. Sarkar, Advocate.

Award

These four cases arising out of four applications under section 33A of the Industrial Disputes Act, made by different workmen against the same employer Company Messrs. Russa Garage & Electrical Works (P.) Ltd., have been tried analogously on a joint prayer made by the parties on the ground that the

cases are of the same nature and arise out of the same cause of action. I have gone through the applications and have found that the cases are of the same nature and almost same or similar facts have been alleged by the contending parties in each case. As the cases have been tried analogously this award will govern them all.

Though the allegations made in each of these applications are that the concerned workman was dismissed in contravention of the provisions of section 33(2)(b) of the Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen referred to this Tribunal by Government Order No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962, none of them has appeared to prosecute his case. It is stated on behalf of the Company at the hearing that these four workmen have left the Company's service after taking payment of all their legal dues in full and final settlement of their claims and there is no dispute between the Company and any of these workmen. I find that the substantive case put forward in the Company's written statement in each of these cases is that the concerned workman voluntarily left the Company's service after taking payment of all his dues in full and final settlement and there was no dismissal of any of them by the Company.

At the hearing the Company has examined one witness. This witness has not been cross-examined on behalf of the concerned workman. No witness has been examined on behalf of any of the concerned workmen and no other evidence is produced on behalf of any of them.

The evidence of the Company's witness stands unchallenged and unrebutted. The evidence is to the effect that each of these concerned workmen has settled the dispute with the Company and has taken payment of all his dues in full and final settlement. The witness for the Company is its cashier. I see no reason why the unchallenged and unrebutted testimony of the Company's witness should not be accepted. Accordingly I accept this evidence and hold thereon that all these concerned workmen have settled their disputes with the Company and have taken payment of all their legal dues in full and final settlement of their claims and so there is no outstanding dispute between them and the Company requiring adjudication. Upon this finding, all these cases are to be disposed of on the footing that the disputes covered by the applications under section 33A are no longer in existence.

Accordingly I make a "no-dispute" award in each of these cases on the footing that the dispute covered by each application is no longer in existence and no adjudication of any such dispute is pressed.

Dictated and corrected by me.

S. K. ROY, Judge.
4-8-64.

S. K. ROY, Judge,
Seventh Industrial Tribunal.
4-8-64.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3500-I.R.|IR|10L-149(A)|64.—13th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R.|IR|10L-97/62, dated the 6th August 1962 (hereinafter) referred to as the said order), the industrial dispute between the employees of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sekdeo Kahar, a workman of Messrs. Russa Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Sukdeo Kahar, c/o Ram Audh Beldar, 4 Fairlie Place, Calcutta-1, against his employer Messrs. Russa Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, in connection with G.O. No. 3537/I.R./IR/10L-97/62, dated the 6th August 1962. (Case No. 107 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge

Appearances:

Present for the Company : Shri A. K. Sarkar, Advocate.

Present for the workman : Shri S. Banerjee, Advocate.

AWARD

This is an application under section 33A of the Industrial Disputes Act by Shri Sukdeo Kahar, c|o. Ram Audh Beldar, 4 Fairlie Place, Calcutta-1, complaining of his alleged illegal and wrongful dismissal by the Company opposite party Messrs. Russa

Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, in contravention of the provisions of section 33(2)(b) of the Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen referred to this Tribunal by Government order No. 3537-I.R.|IR|10L-97|62, dated the 6th August 1962.

The Company has filed its rejoinder to the application.

Fourth August 1964 was fixed for hearing of the case. When the case was taken up, Shri Banerjee, Advocate and authorised representative of the workman, stated that as the Company had already filed an application under section 33(2)(b) of the Industrial Disputes Act, in respect of the dismissal of this workman, the present petition under section 33A would not be pressed.

As the application is not pressed by and on behalf of the applicant himself, no adjudication of the dispute referred to in the application is necessary or called for and the application should be disposed of as not pressed and prosecuted.

Accordingly I dismiss the application as not pressed and prosecuted by and on behalf of the applicant and award accordingly.

Dictated and corrected by me,

S. K. ROY,
Judge.
5-8-64.

S. K. ROY, Judge,
Seventh Industrial Tribunal.
5-8-64.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 3501-I.R./IR/10L-149(A)/64. — 13th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employees of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Lahori Beldar, a workman of Messrs. Russa Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, one of the Companies involved in the said disputes made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Lahori Beldar against his employer Messrs. Russa Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, in connection with G.O. No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962. (Case No. 106 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

For the Company: Shri A. K. Sarkar, Advocate.

For the workman: Shri S. Banerjee, Advocate.

AWARD

This is an application under section 33A of the Industrial Disputes Act by Shri Lahori Beldar, c/o Ram Audh Beldar, 4 Fairlie Place, Calcutta-1, complaining of his alleged illegal and wrongful dismissal by the Company opposite party Messrs. Russa Garage & Electrical Works (P.) Ltd., 3 Mangoe Lane, Calcutta-1, in contravention of the provisions of section 33(2)(b) of the Industrial Disputes Act, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen referred to this Tribunal by Government Order No. 3537-I.R./IR/10L-97/62, dated 6th August 1962.

The Company has filed its rejoinder to the application.

Fourth August 1964 was fixed for hearing of the case. When the case was taken up Shri S. Banerjee, Advocate and authorised representative of the workman, stated that as the Company had already filed an application under section 33(2)(b) of the Industrial Disputes Act, in respect of the dismissal of this workman, the present petition under section 33A would not be pressed.

As the application is not pressed by and on behalf of the applicant himself, no adjudication of the dispute referred to in the application is necessary or called for and the application should be disposed of as not pressed and prosecuted.

Accordingly I dismiss the application as not pressed and prosecuted by and on behalf of the applicant and award accordingly.

Dictated and corrected by me.

S. K. ROY,
Judge.
5-8-64.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
5-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3525-I.R./IR/11L-436/63.—13th August 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 4837-I.R./IR/11L-436/63, dated the 30th November 1963, the industrial dispute between Messrs. S. A. E. Ltd., "Sagar Sadan", G. T. Road, Asansol, and their workmen represented by the United Contarctors' Workers' Union, P.O. Burnpur, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. S. A. E. Ltd., "Sagar Sadan", G. T. Road, Asansol, and their workmen represented by the United Contractors' Workers' Union, P.O. Burnpur, district Burdwan. (Case No. VIII-296/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,
Seventh Industrial Tribunal.

For the Union: Shri Kalyan Roy, Joint Secretary.

For the Company: Shri A. K. Sarkar, Legal Adviser.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred to this Tribunal by Government order No. 4837-I.R./IR/11L-436/63, dated the 30th November 1963.

Issue

Is the dismissal of Shri Ganga Prasad justified? To what relief, if any, is he entitled?

The relevant case put forward by the Union in its written statement is as follows: The concerned workman, Shri Ganga Prasad, was employed by this Company in its ice factory worksite on a permanent basis. He is a member of the concerned Union and took a leading part in organising the workmen and championing their cause against the highhandedness and unfair labour practices reported to by the Company in its dealings with the workmen. A charter of demands was placed before the Company by the workmen and several conciliation meetings were held in connection with this charter of demands in the office of the Assistant Labour Commissioner, Asansol, and in these meetings, Shri Ganga Prasad took part as one of the workmen's representatives. The Management adopted a discriminatory attitude in the matter of giving increments to workmen and for this, the workmen had to send a deputation to the Management to represent their case. A deputation of the workmen under the leadership of Shri Ganga Prasad met the Manager in his office, but without paying any heed to the representation of the workmen, the Manager abused them and drove them out of the office and threatened Ganga Prasad with dismissal. This took place on 22nd August 1963. On the very next day, 23rd August 1963, the Management issued a letter to Shri Ganga Prasad containing a false charge against him of attempting to assault Shri Sahani and also an order of summary dismissal without issuing any charge-sheet or making any enquiry regarding the charge. The workmen were very much aggrieved by this arbitrary, mala fide and high-handed action against Shri Ganga Prasad and at their instance, the Union took up the matter with the Assistant Labour Commissioner for reinstatement of Ganga Prasad. The conciliation proceedings ended in failure owing to stiff attitude of the Management and as a result this reference was made for adjudication on the dispute regarding the dismissal of Shri Ganga Prasad.

The Company has filed a written statement in reply to the Union's written statement. The relevant case put forward by the Company in its statement is briefly as follows: The concerned workman has got no representative character and so the dispute raised by it is not an industrial dispute and the Government order of reference is also not maintainable in law. The allegations made by the Union against the Company are absolutely false and baseless. The Company is always sympathetic towards its workmen and grants enough facilities to them. The Company never adopted any highhanded attitude or resorted to any unfair labour practice against the workmen. No workman has been victimised on account of his joining the Union and the Company is not aware who are the leading members of the Union. This workman, Shri Ganga Prasad, was previously warned for some misconduct committed by him and it was hoped that he would improve in future, but the hope proved futile. On 22nd August 1963 at about 5-30 p.m., this workman Ganga Prasad went so far as to abuse and physically assault the Company's Supervisor, Shir Sahani, at the ice factory on the plea that he had not been paid wages for the period of his absence due to sickness. The said Supervisor escaped physical assault due to intervention of other workers. This matter was enquired into on the same day in presence of the concerned workman and the complaint was found to be correct. After this, the Company decided to discharge him from service and accordingly dismissed him. This action of the Company was absolutely bona fide and justified. The workman was asked to collect all his dues in full settlement of his claims and he collected his dues accordingly. After the dismissal, he immediately took employment elsewhere and he is now continuing in his new employment. The workman is not, therefore, entitled to any relief against his dismissal by the Company.

I first take up the preliminary objection raised by the Company against the maintainability of the present reference on the ground that the Union which has raised the present dispute has no representative character and as such it is not competent to raise any industrial dispute on behalf of the workmen. In my view, there is no substance in this objection. No doubt, the concerned Union is not a Union exclusively of the workmen of the Company, but is a general Union of the contractors' employees. It is not disputed that this Company is carrying on business as a contractor. P.W. 1 Shri Damapada Mukherjee is the Vice-President of the concerned Union. He has testified that the workers of this Company are members of the Union and this concerned workman is a member of the Union since 1962. He has also testified that this Union had some agreements with the Company regarding certain disputes and as evidence of this fact, he has produced an agreement concluded between the Company and this Union representing its workmen regarding a dispute between the Company and its workmen. Exhibit 1 is that agreement. It was concluded in presence of the local Assistant Labour Commissioner. This agreement has not been denied or disputed by the Company. After having concluded such an agreement with the Union, the Company cannot now turn round and deny the representative character of the Union in relation to its workmen and dispute its competence to raise an industrial dispute on behalf of its workmen as in the present case. This agreement means an admission by the Company of the representative character of the Union in relation to its workmen. In view of this position, it does not matter that the Vice-President of the Union, who has deposed on behalf of the Union, has not produced any record to prove the number of workmen of this Company who are members of the Union. The Company would not certainly have entered into an agreement regarding an industrial dispute with the Union had it not commanded membership and allegience of a substantial number of its workmen. In this view of the matter, I hold that this concerned Union is quite legally competent to raise an industrial dispute regarding the dismissal of the concerned workman, Shri Ganga Prasad, and the dispute as raised by it is an industrial dispute and as such, the order of reference is quite legal and valid and this Tribunal is competent to adjudicate upon the dispute. The preliminary objection raised by the Company is, therefore, rejected.

I now come to the merits of the case. Upon the evidence produced by the parties at the hearing, it may be taken to be a common ground that this workman, Shri Ganga Prasad, was dismissed by the Company in connection with an occurrence which took place in the office of the Supervisor, Shri Sahani, between the Supervisor and this workman on 22nd August 1963 at about 5-30 p.m. and the occurrence arose out of the demand made by this workman to the Supervisor regarding payment of his sick leave wages. The concerned workman, Shri Ganga Prasad, in his evidence has practically admitted this position. He has said that on 22nd August 1963 after 5 p.m., he went to the Works Supervisor, Shri Sahani, to speak to him about his sick leave dues and some grievances of the workmen. There is, however, no other evidence to prove that he spoke to Shri Sahani about some grievances of the workman. So, I am unable to believe this part of his story, which is not admitted by Shri Sahani, who has only admitted that this workman went to him on tha date and at that time and spoke to him about his sick leave wages. His evidence stands as follows: "On 22nd August 1963 Ganga Prasad had a quarrel with me over his sick leave wages. He demanded sick leave wages from me. I told him that I had no authority in the matter and he should approach the office. * * * Ganga Prasad told me that he would not go to the office and he would realise the wages from me and also charged me for not having given him any written slip for his sick leave wages." On the evidence before me on this point which consists only of the testimonies of the concerned workman, Shri Ganga Prasad on the one side and Shri Sahani on the other side, I hold that on 22nd August 1963 some time after 5 p.m., Shri Ganga Prasad alone went to Shri Sahani in his office and demanded his sick leave dues from him and on Shri Sahani's stating that he had nothing to do with it, there was some altercation between him and the workman. As already indicated above, this is practically the common ground between the parties in regard to the occurrence. After this, come contrary versions about the subsequent conduct of the concerned workman. According to the Union's case, Shri Sahani asked the concerned workman, Shri Ganga Prasad, to go out and threatened him with dismissal. The evidence of the concerned workman in this respect stands thus: "When I spoke to him, Shri Sahani asked me to go out and threatened me with dismissal." The Company's case, on the other hand, is that after Shri Sahani said that he had nothing to do with the payment of sick leave wages, the concerned workman left but then when the Supervisor, Shri Sahani, came out of his office atfer finishing his work, Shri Ganga Prasad came up to him and tried to assault him with a lathi, but the assault could not materialise, as Shri Sahani caught hold of the lathi and after this Ganga Prasad picked up a big stone and hurled it at the Supervisor and thus again tried to assault him with stone. The Company's further case is that Shri Sahani reported the matter at once to Shri George Chatterjee, an officer of the Company, and Shri Chatterjee at once called the concerned workman and gave him a letter containing the complaint of Shri Sahani, but he reufsed to accept the letter and then Shri Chatterjee at once held an enquiry in presence of the workman and at the enquiry, he examined Shri Sahani and another witness, Shri Radha Kanta Haldar on behalf of the Company, and then asked the concerned workman to make his statement regarding the occurrence, but he declined to make any statement and thereafter he recorded the finding that Shri Ganga Prasad was guilty of the charge of attempting to assault Shri Sahani and forwarded it to the Field Officer and on the basis of his report, the Management dismissed the workman on the gronud of his gross misconduct in attempting to assault Shri Sahani. The Union's case is that no such enquiry was ever held in presence of the workman and the workman was never given any charge-sheet

and he had no opportunity to reply to any charge-sheet and put forward his defence against it in a proper manner. I will here deal with the alleged domestic enquiry against this concerned workman. I may state at once that I am not satisfisd that there was any fair and proper domestic enquiry concerning the complaint against this workman made by Shri Sahani in presence of the workman and in accordance with the principles of natural justice after allowing him sufficient and suitable opportunity to reply to the charge and put forward his defence against the charge. Shri George Chatterji (O.P.W. 1), Shri Sahani (O.P.W. 2) and Shri Radha Kanta Haldar (O.P.W. 3) have testified to the alleged enquiry. Exhibit C is said to be the record of the alleged enquiry proceedings containing also the recorded finding of the enquiry officer. Exhibit C(1) is said to be the complaint made in writing by Shri Sahani against Shri Ganga Prasad, Ext. C(2) is said to be a written statement submitted by the witness, Shri Radha Kanta Haldar, to Shri Chatterji at the time of the enquiry and Ext. C(3) is said to be a letter containing the complaint against Shri Ganga Prasad, which was tendered to Shri Ganga Prasad at the time of the enquiry but was not accepted by him. This letter is said to have been the charge-sheet against Shri Ganga Prasad. Even beleiving the whole of the Company's evidence on this point, the position comes to this that an enquiry was held just on the receipt of the complaint of Shri Sahani without taking all possible steps to serve a charge-sheet upon Ganga Prasad and giving him suitable and sufficient opportuntiy to reply to the charge and defend himself against the charge after due preparation. If the letter containing the complaint against Ganga Prasad was really not accepted by him on being tendered by Shri Chatterji on 22nd August 1963 shortly after the occurrence, the fair and proper course would have been to send it to him by registered post, but this was not done. Shri George Chatterji at once proceeded to an enquiry even wtihout giving the concerned workman any opportunity to submit his reply to the charge contained in the letter, Ext. C(3), and also sufficient time to prepare for his defence. Shri Chatterji has himself clearly admitted in his own evidence that after receiving the complaint, he did not issue any charge-sheet to Shri Ganga Prasad but immediately held the enquiry. An enquiry held in such hot-haste just after an attempt to serve a letter containing the complaint against the concerned workman was not certainly in accordance with the principles of natural justice because the concerned workman was thereby denied reasonable time and opportunity to sumbit his reply to the charge and prepare for his defence. Moreover, according to the evidence, neither Shri Sahani nor Shri Radha Kanta Halder, who were the only two witnesses for the Company at the enquiry, were personally examined by Shri Chatterji at the time of the enquiry and Shri Chatterji only accepted the letter of complaint of Shri Sahani and the written statement of Shri Radha Kanta Haldar without giving any opportunity to the concerned workman to cross-examine these witnesses. The enquiry proceedings in Ext. C purport to show that Shri Sahani and Shri Radha Kanta Haldar were questioned by Shri Chatterji and they made some statements which accorded with the letter of complaint of Shri Sahani and the written statement of Shri Haldar. The alleged statements were not recorded. O.P.W. 2 Shri Sahani has stated in his evidence that Shri Chatterji did not put any question to him after reading his letter of complaint. His statement stands thus: "I handed over by written complaint to Shri Chatterji. He read it but did not put any further question to me." Both the witnesses Shri Sahani and Shri Radha Kanta Haldar have made some significant statements about examination of the concerned workman, Shri Ganga Prasad, by the enquiry officer Shri George Chatterji. Shri Sahani's evidence in this respect stands thus: "I cannot say whether Shri Chatterji after reading my letter asked Ganga Prasad whether he had done such and such things. I cannot say whether Shri Chatterji had any talk with Ganga Prasad at the time of enquiry." Shri Radha Kanta Haldar has made the categorical statement that "Shri Chatterji did not put any question to Ganga Prasad in my presence." So, it cannot be held upon the evidence produced by the Company that at the enquiry Shri Chatterji, the enquiry officer, even asked for any statement from the concerned workman, Ganga Prasad by way of explanation. Considering all the above facts and circumstances, I have no hasitation to hold that there was no fair and proper enquiry according to the principles of natural justice in regard to the complaint made against this workman by Shri Sahani and the alleged enquiry did not conform to the principels of natural justice and was not held after giving proepr and sufficient opportunity to the concerned workman to submit his reply to the complaint and also to prepare for and put forward his defence. There was also no proper charge-sheet against the workman. I, therefore, reject the alleged domestic enquiry and the finding of the equiry and necessarily, the dismissal of the workman in so far as it based upon the enquiry cannot be upheld.

In view of the aforesaid decision regarding the nature of the domestic enquiry leading to the dismissal of the concerned workman, the issue of his dismissal becomes open and at large before this Tribunal and this Tribunal has to decide independently upon the evidence produced before it whether the dismissal was justified.

I now come to an independent investigation into the merits of the dismissal upon the evidence produced before me. If the concerned workman was really guilty of attempting to assault his superior officer, the Supervisor Shri Sahani, it was certainly gross misconduct and his dismissal for such misconduct would certainly be justified. I have already indicated above that the common ground of the parties takes us to the fact that on the evening of 22nd August 1963 sometime after 5 p.m., this concerned workman went to Shri Sahani, the Supervisor, in his office and spoke to him about his demand for sick leave wages and Shri Sahani told him that he had nothing to do with the matter and asked him to go out. It is quite natural that there was some altercation between them. I may state here that in the written statement of the Union, the case put forward regarding the origin of the occurrence in the office of Shri Sahani on the

evening of 22nd August 1963, does not tally with the case put forward in evidence through P.W. 2 Shri Ganga Prasad, the concerned workman himself. The case in the written statement is that on account of adoption of a discriminatory attitude in the matter of granting increments to workman by the Company, the workmen were agitated and so, a deputation of the workmen under the leadership of Shri Ganga Prasad met the Manager at his office but without paying any heed to the representation of the workmen, the Manager drove them out of his office, abused them and threatened Ganga Prasad with dismissal and this incident took place on 22nd August 1963 and on the very next day, Ganga Prasad was dismissed. There is no reference in the written statement to Ganga Prasad's demand for sick leave wages before Shri Sahani in his office. There is also no evidence that really Ganga Prasad led a deputation of workmen to the office of the Manager or Shri Sahani on 22nd August 1963 for representation of their grievances regarding discrimination in the matter of granting increments to the workmen. Ganga Prasad has not made any such statement and his clear statement is that he went to Shri Sahan alone. So, the case in the written statement of the Union is not at all correct. Nevertheless, we are to take note of the admitted fact that Ganga Prasad went to Sahani in his office on 22nd August 1963 and spoke to him about his demand for sick leave wages but Shri Sahani did not entertain the demand saying that he had nothing to do with it. Next, comes the vital part of the occurrence, in regard to which there are divergent stories from the Union and the Company. According to the Union, Shri Sahani drove him out of the office and threatened him with dismissal and according to the Company, Shri Sahani did nothing of the sort but simply told him to go away saying that he had nothing to do with the matter and thereafter when he was coming out of the office, Shri Ganga Prasad came up to him and at first tried to assault him with a lathi, but this attempt failed as Shri Sahani caught hold of the lathi and then Shri Ganga Prasad tried to hit him with a stone and this was seen by at least one witness, Shri Radha Kanta Haldar. O.P.W. 2 Shri Sahani has testified to the above story. O.P.W. 3 Shri Radha Kanta Haldar could not give the details of the occurrence in his examination-in-chief and he stated that he saw the incident which he could not remember and he submitted a written statement about the incident. Had his evidence ended there, it could have been said that he has not supported and corroborated the evidence of Shri Sahani regarding the attempted assault upon him by Shri Ganga Prasad and so, Shri Sahani's evidence stands exparte and uncorroborated. But while under cross-examination by the Union representative, he was again asked as to what occurrence he had seen and when he made the definite statement that he saw Shri Ganga Prasad trying to assault Sahani with a stone weighing about 25 seers. This clear and categorical statement was elicited in his cross-examination by the Union representative. There is no reason why this evidence should not be accepted and believed. It may be said to be natural and probable that he had a flash of memory on our cross-examined about the occurrence. So, it comes to this that there is concurrent evidence of two witnesses for the Company, O.P.W. 2 Shri Sahani and O.P.W. 3 Shri Radha Kanta Haldar that the concerned workman attempted to assault Shri Sahani with a stone. I see no reason why this concurrent evidence should not be accepted in preference of the solitary statement of P.W. 1 Shri Ganga Prasad, the concerned workman. The resultant position is that regarding the occurrence itself, the independent evidence at the hearing before this Tribunal consists of the bare testimony of the concerned workman on the side of the Union and the concurrent testimonies of O.P.W. 2 Shri Sahani and O.P.W. 3 Shri Radha Kanta Haldar on the side of the Company and this concurrent evidence is to the effect that the concerned workman, Shri Ganga Prasad attempted to assault Shri Sahani at least with a stone. Considering the admitted background of the occurrence as already indicated above, I accept the concurrent evidence of Shri Sahani and Shri Haldar and hold thereon that there was really an attempt at severe assault upon Shri Sahani, the Supervisor, by the concerned workman who was then working under him. The concerned workman was certainly guilty of gross misconduct in so attempting to assault a superior officer and such misconduct certainly merited the punishment of dismissal. It is to be noted that in the letter of dismissal issued on the very next day (Ext. 2), it was clearly stated that the reason for his dismissal was his attempt to assault Shri Sahani. I am unable to believe that the Company concocted the whole story of the attempted assault upon Shri Sahani simply for the purpose of dismissing this workman. No particular reason for the Comanpy's having any severe bias or animus against this workman so as to induce the Company to effect his dismissal mala fide and upon a false story of attempted assault upon his superior officer has been made out in the evidence produced on behalf of the Union. It has not been proved that he was a leading member of the Union or a forceful and aggresive spokesman on behalf of the workmen. On the other hand, we find that just a few months before this occurrence, in May 1963 he was once severely warned for having abused another officer of the Company. Exhibit B is a copy of the letter of warning containing the signature of the workman in token of receipt. It has been admitted by Ganga Prasad in his evidence. There was no protest against this warning and so it should be accepted as correct.

So, upon an independent investigation on the merits of the dismissal, I find that this workman was justifiably dismissed for a grave misconduct of attempting to assault a superior officer and the Company acted bona fide in so dismissing him and it was not a vindictive or mala fide action on the part of the Company. The dismissal shall, therefore, be upheld.

In the result, I find that the dismissal of the workman was justified and so, he is not entitled to any relief and I award accordingly.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
5-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3526-I.R.|IR|10L-223|63.—13th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4433-I.R.|IR|10L-223|63, dated the 22nd October 1963, the industrial dispute between Messrs. Das Zemmerman Private Ltd., Taratala Road, Calcutta-27, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtala Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Das Zemmerman Private Ltd., Taratala Road, Calcutta-27, and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtolla Street, Calcutta-13. (Case No. VIII-253|63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri S. C. Sen, Advocate, and Shri Rabin Majumdar, Advocate.

For the Union: Shri Subodh Banerjee.

The Government of West Bengal by its Labour Department order No. 4433-I.R.|IR|10-L-223|63, dated 22nd October 1963, referred to this Tribunal an industrial dispute between Messrs. Das Zemmerman Private Ltd., Taratala Road, Calcutta-27 (hereinafter referred to as the Company), and their workmen represented by West Bengal Engineering Workers' Union, 48 Dharamtolla Street, Calcutta-13 hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

> Whether the refusal of employment of Shri Panchanan Koley is justified? To what relief, if any, is he entitled?

AWARD

The Union's case in its written statement is that Shri Panchanan Koley was an employee of the Company. He was appointed in 1960. The workers of this Company joined this Union in 1963. Shri Koley was one of the organisers of this Branch Union which was formed in July 1963. At first 75 workers of this Company became members of this Union and subsequently the number swelled up to 103. The total number of workers is 150. On 22nd July 1963 Shri Koley was accused by the junior partner of the Company, Shri Sunil Kumar Das, who is the younger brother of the Managing Director, of organising the Union. There was an altercation between Shri Koley and Shri Sunil Das, who is popularly known in the factory as Chuta Babu. Shri Koley apologised for his misconduct on that date, i.e., on 22nd July 1963. But subsequently on 24th July 1963 Shri Koley was dismissed summarily by the Managing Director without any chargesheet or enquiry. He was driven out of the office and subsequently on the next day he received a letter of dismissal by post. The Union contends that this dismissal is illegal and unjustified and is challenged as such.

The Company's written statement discloses the following facts. Shri Koley was found at fault on 22nd July 1963. He misbehaved towards his superior Shri Halder on that date. He was chargesheeted, but he apologised in writing. So, the proposed order of dismissal was not issued. Subsequently on 24th July 1963 he was found again at fault. Shri Halder called him to his office, which is close to the Managing Director's room. There Shri Koley again misbehaved with Shri Halder and abused. As a result, he was dismissed summarily then and there by the Managing Director. The letter of dismissal actually followed on the next day.

Decision

The letter of dismissal is Ext. D. It is dated 27th July 1963 and it runs thus—

> "In spite of his assurances on 22nd July 1963 that he would not misbehave with his superiors he has started misbehaving again instead of doing work and the Company would therefore be compelled to take effective steps to dismiss him with immediate effect."

This misbehaviour on 24th July 1963 is the ground of Shri Koley's dismissal. That is the charge against him. As a matter of fact there is no chargesheet issued against Shri Koley nor was any enquiry held into the matter giving Shri Koley opportunities of showing cause. The procedure followed by the management in dismissing Shri Koley is opposed to natural justice and so the action taken by the Management cannot stand unless the Company succeeds in proving the charge levelled against Shri Koley before this Tribunal. It is open to the management to prove the said charge by cogent and convicing evidence to be adduced before the Tribunal. This is the burden of decision reported in 1962 L.L.J. II, page 498. The charge as described in the letter of dimissal is misbehaviour towards his superior. All the particulars of the offence with which Shri Koley is charged are stated in clause (d) of the written statement, filed by the Company. Shri Koley misbehaved towards his superior officer on 22nd July 1963. He flared up and abused his superior officer. On that very date, Shri Koley was chargesheeted, but he apologised to the Director in writing for which he was allowed to

continue in work. But in spite of the written apology he again misbehaved on 24th July 1963 towards his office superior and shouted at the top of his voice. On hearing the shouting, the Managing Director came out of his room and inquired why he was shouting. At this Shri Koley used unbecoming words to the Managing Director thumping the table and shouting at the top of his voice. The Union's case is that all this story of misbehaviour is false and Shri Koley was victimised—he being the organiser of this branch of the Union. Let us now consider the evidence. The onus is upon the Company to prove the charge. It should be borne in mind that misbehaviour on the part of Shri Koley on 24th July 1963 was the ground of his dismissal. I have already quoted the letter of dismissal which simply mentions the word "misbehaviour." It did not state what was the actual conduct of Shri Koley that was characterised as misbehaviour. On the side of the Union, certain observations of the Allahabad High Court are quoted from the decision reported in 1962, L.L.J. I, page 7. At page 12 it has been observed that the allegation of using disgraceful language was held to be too vague to form the basis of a faulty charge. The actual words attributed to the chargesheeted persons must be included in the charge to enable the Enquiring Officer to decide whether in the present circumstances, the use of the words amounted to incivility. The learned representative for the union wants to reply upon this observation in order to strengthen his argument that the charge is vague. In the instant case, there was no chargesheet, and the matter is going to be decided on merits on evidence adduced before the Tribunal. In the present case, the letter of dismissal should not be taken into consideration as an isolated document embodying the charge. As a matter of fact the charge is embodied in clause (d) of the written statement of the Company, which I have already referred to. If that charge is proved by cogent evidence, the Tribunal will have to decide whether it amounts to misconduct or not. I am now entering into the evidence. There was a previous incident on 22nd July 1963. The letter of apology (Ext. A) is produced by the management and it reads thus:

"আমার আচরণের জন্য আমি খুব দুঃখিত এবং ভবিষ্যতে এ ধরনের কোন অন্যায় আচরণ আমি আর করিব না।"

This letter of apology was admittedly signed by Shri Koley on 22nd July 1963. The evidence on the side of the Company is that Shri Koley was chargesheeted on 23rd July 1963, and Ext. B is a copy of that chargesheet. The chargesheet shows that Shri Koley was charged with misbehaviour, showing temper and using filthy language. Shri Koley wants to say that he did not receive that chargesheet. In any case, there was a chargesheet against Shri Koley on 22nd July 1963, otherwise the apology letter (Ext. A) cannot be explained. In Ext. A Shri Koley tendered apology for his misbehaviour and undertook not to misbehave again. But Shri Koley is very much reluctant to admit that he tendered the apology letter. He wanted to say that Chuta Babu—Shri Sunil Kumar Das accused him of his union activities, and on that he flared up and there was exchange of hot words between him and the Chuta Babu. If there was no misbehaviour on the part of Shri Koley, there was no reason why he should tender the letter of apology. The Union's General Secretary Shri Fatick Chandra Ghosh wanted to say that Shri Koley reported to him about his altercation with Chuta Babu. If the matter was simple, Shri Koley being the organiser of the Union would have been the last person to tender any such apology, nor the General Secertary of the Union would have advised him to tender apology in such circumstances. It is obvious that Shri Koley had trouble with his superior Shri Halder. He was charged for his misbehaviour with Shri Halder and was proposed to be severely dealt with. This attitude of the management compelled Shri Koley to calm down and tender apology in writing. This is the evidence of Shri Achyodananda Halder who is described in the chargesheet as superior to Shri Koley. Shri Halder stated that there is no other superior officer besides himself above Shri Koley. Shri Koley while giving evidence before this Tribunal was trying to conceal the fact that he was subordinate to Shri Halder, but he had to admit ultimately that he was to take orders from Shri Halder and that he had no authority to dictate orders to Shri Halder. It is obvious that Shri Halder is superior to Shri Koley and Shri Koley is bound to obey the orders of Shri Halder and that was known to Shri Koley very well. In the background of what happened on 22nd July 1963 we have now to consider the happenings of 24th July 1963. It will appear from the evidence of Shri Halder that Shri Koley was found absent at his place of work by Shri Halder. Shri Halder returned to his office and sent for Shri Koley. At this, Shri Koley took a revolting attitude and used filthy language shouting at Shri Halder. The Managing Director also came out and saw Koley abusing Shri Halder. Shri Koley also invited the Management to dismiss him and demanded his wages. He was thumping the table and was shouting. The evidence of Shri Halder is corroborated by the evidence of the Managing Director Shri Gauranga Sundar Das (O.P.W. 1). The chamber of Shri Das is close to the office of Shri Halder. Shri Das came out of his chamber on hearing the shouting of Shri Koley and saw him thumping the table and shouting at Shri Halder in front of his office. It is true that the actual words uttered by Shri Koley are not stated by the witnesses. But the very fact of shouting and thumping the table together with using filthy language cannot but be considered as a gross misconduct judged from any standard. Shouting and thumping the table in front of the Managing Director inside the office, to my mind, would amount to gross misconduct. Shri Koley wants to deny the incident altogether. It is not the case of Shri Koley that there was an incident, and that his act of shouting and thumping was caused by some provocation given by Shri Halder. Shri Halder stated that filthy words were used and he was abused. There was no cross-examination on the point as to what actually the words which Shri Koley uttered. I do not however consider the use of filthy language, as stated by Shri Halder, as constituting gross misconduct, because unless the words used are expressed before the Tribunal, it cannot be judged whether the use of such words amounted to abusing. I believe the evidence of Shri Halder and the Managing Director—particularly in the background of the happenings on 22nd July 1963 and the demeanour of Shri Koley in the witness box before the Tribunal. Shri Koley is not a truthful witness as he was even anxious to suppress the fact that he apologised for his misbehaviour on the previous day. Shri Koley

was guilty of misconduct for which the Management was at liberty to dismiss him summarily. The learned representative of the Union wants to submit that as the termination of service of Shri Koley is unnecessarily harsh on the part of the employer, judged by normal standard of a reasonable man, the present action of the management may be a cogent evidence of victimisation and unfair labour practice. This is the observation of the Supreme Court at page 226 in a case reported in 1960 L.L.J. II, page 22 and is cited by the learned representative of the Union in support of his argument that the order of dismissal was unnecessarily harsh, and as such I should conclude that Shri Koley was victimised. It may be mentioned here that if Shri Koley is found guilty of misconduct, the management was certainly justified in dismissing him, and I am unable to agree that the punishment of dismissal was unnecessarily harsh. Misbehaviour repeated in the course of a couple of days would certainly justify the management to take the ultimate step of dismissal. I cannot say from that action of the management that Shri Koley was victimised. The mere fact that Shri Koley organised the branch of the Union in July 1963 does not lead to the conclusion that he was dismissed for his Union activities. On the above evidence, I hold that the management succeeds in proving on merits that Shri Koley was guilty of misconduct for his misbehaviour and was rightly dismissed. Accordingly I hold that the dismissal of Shri Koley is justified and he is entitled to no relief.

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal,
5-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3533-I.R./IR/7L-4/62.—14th August 1964. — Whereas under the Government of West Bengal, Labour Department, Order No. 2898-I.R./IR/7L-4/62, dated the 4th July 1962, the industrial dispute between Messrs. Victory Jute Mills, 15B Garden Reach Road, Calcutta-24, and their workmen represented by Bengal Chatkal Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, a complaint under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), was filed before it against the said Company by Shri Nilmoni Sardar, a workman of the said Company, alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in pursuance of the Government of West Bengal, Labour Department, notification No. 1916-I.R./IR/3A-1/58, dated the 13th May 1958, the said complaint was transferred by the said Seventh Industrial Tribunal to the Second Labour Court constituted under notification No. 1727-I.R./IR/3A-1/58, dated the 26th April 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Nilmoni Sardar, a workman of Messrs. Victory Jute Mills, against that Company in connection with West Bengal Government Order No. 2898-I.R. dated 4th July 1962. (Case No. 12/63/33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri M. K. ROY, Judge, Second Labour Court.

Appearances:

For the Workman: Shri Patit Paban Pathak.

For the Company: Shri N. Das Gupta, Advocate.

AWARD

The instant application under section 33A of the Industrial Disputes Act, 1947, was originally filed before the Seventh Industrial Tribunal, West Bengal, in connection with Government order No. 2898-I.R., dated 4th July 1962, by which the main industrial dispute between Messrs. Victory Jute Mills and their workers was referred to that Tribunal. Subsequently, the application along with connected papers was transferred to this Court for disposal under section 33B(2) of the Industrial Disputes Act in terms of the Government letter No. 3451-I.R., dated 19th August 1963, read with Labour Department notification No. 1916-I.R., dated 13th May 1958. After the said transfer of the application the parties took adjournments for taking necessary steps and then the case became ripe for hearing and it was heard on contest.

The applicant's case may be stated briefly as follows. The applicant was a permanent workman under the Company serving for more than four continuous years but the Company refused to deduct the provident fund contribution and also refused to pay him or grant him other benefits of continuous service. The petitioner insisted for the said benefits but nothing was done in that behalf. Since 14th March 1963, the petitioner was denied work by the Company without assigning any reason whatsoever.

though he reported for duty everyday. Apprehending mala fide dismissal the applicant applied to the Manager of the Company on 26th March 1963 and requested the Company to allow him to resume his duties. Thereafter the Company served on him a chargesheet, dated 27th March 1963, alleging false and wild charges which he denied on 30th March 1963 by a written reply. Thereafter the petitioner was called upon to attend an enquiry on 5th April 1963, but no enquiry was held on the date as given in the notice. Later on the petitioner received a letter of dismissal alleging that proper enquiry had been held on the date already fixed and he had been found guilty of the charges. The petitioner duly protested against the said illegal order of dismissal which was in contravention of section 33 of the Industrial Disputes Act. In fine, the applicant has stated that the dismissal has been an act of victimisation and as such he wants to be reinstated with full wages for the period of unemployment with other reliefs that may be allowed by the Court.

The Company in its written statement has contended inter alia that the applicant is not a concerned workman in the main dispute nor has he ever been a member of the Union in question, that the applicant not being a permanent employee the question of his getting provident fund benefits does not arise, that the applicant was properly chargesheeted for commission of gross misconduct as stated in the chargesheet and thereafter with notice to the applicant an enquiry was held in his presence and he was found guilty to the charges and accordingly dismissed from service, that there was no victimisation, nor any mala fide intention of the Company in dismissing the applicant and as such this application is liable to rejection.

The following points then arise for determination in this case:

(1) Whether the Company has changed the service condition, etc., of the workmen in violation of the provision of section 33, Industrial Disputes Act.

(2) Whether there was a proper domestic enquiry in respect of the chargesheet and whether there was a prima facie case for dismissal of the concerned workman.

Decision

I take up both the points together for the sake of convenience. At the very outset I must say that the question of maintainability of the application has not been pressed before me. However this court has got to see whether there has been any violation of the service condition, etc., of the concerned workman along with the Company's case of dismissal of the workman on the ground of the alleged misconduct. If there be no prima facie case for dismissal of the concerned workman naturally then it will come to this that there has been violation of the service condition, etc., of the concerned workman. So I must go into the merits and see for myself whether there has been a prima facie case for dismissal of the workman Shri Nilmoni Sardar. Exhibit 3 is a copy of the relevant chargesheet, dated 27th March 1963. It was issued by the Manager of the Company to the concerned workman who has admitted receipt of the original chargesheet. The allegation in the chargesheet is to this effect that the workman has shown in the tally book over-production for a considerable period and that through enquiry it was found that the record in the tally book betrayed the actual position. So the charge was framed for a major misconduct liable to disciplinary action under the Standing Orders of the Company. It has been further stated in the chargesheet that a preliminary enquiry disclosed the aforesaid allegation for which the Company had to proceed against the workman, and therefore the workman was called upon to explain his conduct. Exhibit 4 is a copy of the reply to the said chargesheet. The workman has denied the charges and alleged that simply to cover up the Company's illegal action a false story has been cooked up. Not being satisfied with the reply of the concerned workman the Company arranged for a domestic enquiry to be held with notice to the concerned workman. Exhibit G is the enquiry report embodying in itself the proceedings of the domestic enquiry held by Shri B. R. Pal Chowdhury, Assistant Labour Officer of the Company. It transpires from Ext. G that the Enquiry Officer examined Shri Kalipada Bose, in-charge, winding to finishing section and Shri Sib Chandra Sarkar, Office Master. It is stated by the Enquiry Officer in the proceeding that the concerned workman present at the enquiry did not cross examine the witnesses of the Company. Shri Nilmoni Sardar the concerned workman was examined by the Enquiry Officer who took down his statement. The workman did not produce any witness in support of his statement made before the Enquiry Officer. Shri Nilmoni Sardar deposed before me as P.W. 1 has stated in his examination-in-chief that there was an enquiry which cannot be called as such because it was not to his liking. So it seems to me that nothing can be said against the domestic enquiry as to its propriety. It seems that the workman did not sign the enquiry proceeding as it was not to his liking. That does not mean that the enquiry was an improper one. Shri Nilmoni Sardar has admitted before me that he was asked to sign the statement but he did not sign. Evidence does not disclose that the Enquiry Officer has done anything wrong. Shri Kalipada Bose O.P.W. 1 who is no longer in the Company's employment has proved Company's case as to enquiry, etc. No mala fide, no violation of the principle of natural justice is found there. Evidently, the production shown in the tally book is in excess of jute made over to the winding section for production and Shri Nilmoni Sardar is one of the tally clerks who used to make entry in the tally books as to production in that section. Exhibit F read with F(1) shows excess of production over jute issued to the winding section for production. Shri Nilmoni Sardar has himself admitted that production cannot be more than the jute issued. The winders are evidently piece-rated workers of the Company and their production as shown in the tally book being in excess of the jute issued the Company must have lost heavy sums of money due to excess production shown by the winders in the tally book. I have personally verified several items of Ext. F(1) relating to the month of enquiry and a few months perior to it with the issue books regarding the quantum of jute issued and the over-production shown therein. The statement showing quantum of jute issued and the quantum of jute produced in Exts. F and F(1)

are deemed to be correct. Therefore, considering the evidence on the record I am satisfied that due to the gross misconduct on the part of the workman (tally clerk) the Company had to lose a huge amount of money because of the over-production shown by the tally clerk. This is dishonesty pure and simple and gross misconduct under the Standing Orders of the Company on the part of the tally clerk concerned. Apparently, enquiry started only when the matter of dishonesty came to light as stated by O.P.W. 1 Shri Bhupesh Ranjan Pal Chowdhury the Enquiry Officer who has spoken in support of his enquiry proceeding and the report in connection therewith. Admittedly, production cannot be more than the jute actually issued to the winding section. But the tally clerk did not hesitate to make entry of production in the tally book which was found to be in excess of the jute issued. Therefore, considering the facts and circumstances of the case I am convinced that there was a prima facie case for taking action against the workman concerned leading to his dismissal from service. Of course there was some correspondences by the workman with the Company for getting provident fund and other benefits but in view of the prima facie case being there it cannot be said with any amount of certainty that it is a case of victimisation for demands of provident fund benefits, etc., in violation of the provision of section 33 of the Industrial Disputes Act.

Therefore, I answer both the above points in favour of the Company as above and reject the instant application under section 33A of the Industrial Disputes Act. In the result, the Company's order of dismissal of the workman Shri Nilmoni Sardar is upheld.

This is my award.

Dictated and corrected by me.

M. K. ROY,
Judge.

M. K. ROY,
Judge, Second Labour Court.
28-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3534-I.R./IR/7L-4/62.—14th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 2898-I.R./IR/7L-4/62, dated the 4th July 1962, the industrial dispute between Messrs. Victory Jute Mills, 15B Garden Reach Road, Calcutta-24, and their workmen represented by Bengal Chatkal Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, a complaint under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), was filed before it against the said Company by Shri Paresh Chandra Malakar, a workman of the said Company, alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in pursuance of the Government of West Bengal, Labour Department, notification No. 1916-I.R./IR/3A-1/58, dated the 13th May 1958, the said complaint was transferred by the said Seventh Industrial Tribunal to the Second Labour Court constituted under notification No. 1727-I.R./IR/3A-1/58, dated 26th April 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, filed by Shri Paresh Chandra Malakar, a workman of Messrs. Victory Jute Mills, against that Company in connection with West Bengal Government order No. 2398-I.R., dated 4th July 1962. (Case No. 11/63/33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri M. K. ROY, Judge, Second Labour Court.

Appearances:

For the Workman: Shri Patit Paban Pathak.

For the Company: Shri N. Das Gupta, Advocate.

AWARD

The instant application under section 33A of the Industrial Disputes Act, 1947, was originally filed before the Seventh Industrial Tribunal, West Bengal, in connection with Government Order No. 2898-I.R., dated 4th July 1962, by which the main industrial dispute between Messrs. Victory Jute Mills and their workers was referred to that Tribunal. Subsequently, the application along with connected papers was transferred to this Court for disposal under section 33B(2) of the Industrial Disputes Act in terms of the Government letter No. 3451-I.R., dated 19th August 1958, read with Labour Department notification No. 1916-I.R., dated 13th May 1958. After the said transfer of the application the parties took adjournments for taking necessary steps and then the case became ripe for hearing and it was heard on contest.

The applicant's case may be stated briefly as follows:

The applicant was a permanent workman under the Company serving for about two continuous

years but the Company refused to deduct the provident fund contribution and also refused to pay him or grant him other benefits of continuous service. The petitioner insisted for the said benefits but nothing was done in that behalf. From the Second half of 14th March 1963 the petitioner was denied work by the Company without assigning any reason whatsoever, though he reported for duty everyday. Apprehending mala fide dismissal the applicant applied to the Manager of the Company on 26th March 1963 and requested the Company to allow him to resume his duties. Then the Company served on him a chargesheet, dated 27th March 1963, alleging false and wild charges which he denied on 30th March 1963 by a written reply. Thereafter the petitioner was called upon to attend an enquiry on 5th April 1963 but no enquiry was held on the date as given in the notice. Later on the petitioner received a letter of dismissal alleging that proper enquiry had been held on the date already fixed and he had been found guilty of the charges. The petitioner duly protested against the said illegal order of dismissal which was in contravention of section 33 of the Industrial Disputes Act. In fine, the applicant has stated that the dismissal has been an act of victimisation, and as such, he wants to be reinstated with full wages for the period of unemployment with other reliefs that may be allowed by the Court.

The Company in its written statement has contended inter alia that the applicant is not a concerned workman in the main dispute nor has he ever been a member of the Union in question, that the applicant not being a permanent employee the question of his getting provident fund benefits does not arise, that the applicant was properly chargesheeted for commission of gross misconduct as stated in the chargesheet and thereafter with notice to the applicant an enquiry was held in his presence and he was found guilty to the charges and accordingly dismissed from service, that there was no victimisation, nor any mala fide intention of the Company in dismissing the applicant, and as such, his application is liable to rejection.

The following points then arise for determination in this case:

(1) Whether the Company has changed the service condition, etc., of the workmen in violation of the provision of section 33 of the Industrial Disputes Act.

(2) Whether there was a proper domestic enquiry in respect of the chargesheet and whether there was a prima facie case for dismissal of the concerned workman.

Decision

I take up both the points together for the sake of convenience as they are interconnected. At the very outset I must say that the question of maintainability of the application has not been pressed before me. However this court has got to see whether there has been any violation of the service condition, etc., of the concerned workman as alleged along with the Company's case of dismissal of the workman on the ground of the alleged misconduct. If there be no prima facie case for dismissal of the concerned workman naturally then it will come to this that there has been violation of the service condition, etc., of the concerned workman. So I must go into the merits and see for myself whether there has been a prima facie case for dismissal of the workman Shri Paresh Chandra Malakar. Exhibit 1 is the relevant chargesheet, dated 27th March 1963. It was issued by the Manager of the Company. The allegation of the chargesheet is to this effect that the workman has shown in the tally book over-production for a considerable period and that on enquiry it was found that the record in the tally book betrayed the actual position. So the charge was framed for a major misconduct liable to disciplinary action under the Standing Orders of the Company. It has been further stated in the chargesheet that a preliminary enquiry disclosed the aforesaid allegation for which the Company had to proceed against the workman and thereafter the workman was called upon to explain his conduct. Exhibit 1(a) is a copy of the reply to the said chargesheet. The workman has denied the charges and alleged that simply to cover up the Company's illegal action a false story has been cooked up. Not being satisfied with the reply of the concerned workman the Company arranged for a domestic enquiry to be held with notice to the concerned workman. Exhibit G is the enquiry report embodying in itself the proceedings of the domestic enquiry held by Shri B. R. Pal Chowdhury, Assistant Labour Officer of the Company. It transpires from Ext. G that the Enquiry Officer examined Shri Kalipada Bose Incharge winding to Finishing section and Shri Sib Chandra Sarkar, Office Master. It is stated by the Enquiry Officer in the proceeding that the concerned workman present at the enquiry did not cross examine the witnesses of the Company. Shri Paresh Chandra Malakar the concerned workman was examined by the Enquiry Officer who took down his statement. The workman did not produce any witness in support of his statement made before the Enquiry Officer. Shri Paresh Malakar deposing before me as P.W. 1 has admitted in his cross examination that there was an enquiry which he attended though he has denied holding any enquiry in his instant application. He has said nothing against the domestic enquiry. Shri Kalipada Bose O.P.W. 1 who is no longer in the Company's employment has proved Company's case as to enquiry, etc. O.P.W. 2 B. R. Pal Chowdhury, Enquiry Officer has also stated in support of his enquiry being proper. Evidence does not disclose anything wrongly done by the Enquiry Officer. No violation of the principle of natural justice is found there. Evidently, the production shown in the tally book is in excess of jute made over to the winding section for production and Shri Paresh Malakar is one of the tally clerks who used to make entry in the tally books as to production in that section. Exhibit F read with F(1) shows excess of production over jute issued to the winding section for production. Shri Paresh Malakar has not challenged the excess production shown therein. The winders are evidently piece-rated workers of the Company and their production as shown in the tally book being in excess of the jute issued the Company must have lost heavy sums of money due to excess production shown by the winders in the tally book. I have personally verified several items of Ext. F(1) relating to the month of enquiry and a few proceeding

months with the issue books regarding the quantum of jute issued. The statement showing quantum of jute issued and the quantum of jute produced in Exts. F and F(1) are deemed to be correct. Therefore, considering the evidence on the record I am satisfied that due to the gross misconduct on the part of the workman (tally clerk) the Company had to lose a huge amount of money because of the over-production falsely shown by the tally clerk. This is dishonesty pure and simple and gross misconduct under the Standing Orders of the Company on the part of the tally clerk concerned. Apparently, enquiry started only when the matter of dishonesty came to light as stated by O.P.W. 1 Shri Bhupesh Ranjan Pal Chowdhury, the Enquiry Officer. Production cannot be more than the jute actually issued to the winding section. But the tally clerk did not hesitate to make entry of production in the tally book which was found to be in excess of the jute issued. Therefore, considering the facts and circumstances of the case I am convinced that there was a prima facie case for taking action against the workman concerned leading to his dismissal from service. Of course, there was some correspondence by the workman with the Company for getting provident fund and other benefits but in view of the prima facie case of the workman's misconduct being there it cannot be said with any amount of certainty that it is a case of victimisation for demands of the provident fund benefit, etc., in violation of the provision of section 33 of the Industrial Disputes Act.

Therefore, I answer both the above points in favour of the Company as above and reject the instant application under section 33A of the Industrial Disputes Act. In the result, the Company's order of dismissal of the workman Shri Paresh Chandra Malakar is upheld.

This is my award.

Dictated and corrected by me.

M. K. ROY,
Judge.

M. K. ROY,
Judge, Second Labour Court.
27-7-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3621-I.R./IR/11L-497/63.—18th August 1964.—Whereas under the Government of West Bengal Labour Department, order No. 149-I.R./IR/11L-497/63, dated the 20th January 1964, the industrial dispute between Messrs. Suren Glass Blowing Works, 137/15 Narikeldanga Main Road, Calcutta-11, and their workmen represented by Glass Blowers' Union, 14/2C Nirod Behari Mullick Road, Calcutta-6, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947) was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribun has submitted to the State Government its award c the said industrial dispute;

Now, therefore, in pursuance of the provisions c section 17 of the Industrial Disputes Act, 1947 (XI of 1947), the Governor is pleased hereby to publis the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messr Suren Glass Blowing Works, 137/15 Narike danga Main Road, Calcutta-11, and their work man represented by Glass Blowers' Union 14/2-C Nirode Behari Mullick Road, Calcutta-6 referred under G.O. No. 149-I.R./IR/11L-497/63 dated 20th January 1964. (Case No. VIII-11/64.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL WEST BENGAL

PRESENT:

Shri R. BHATTACHARYA, Judge

Appearances:

Present for the Company: Shri Hiralal Roy, Advocate at one stage of the hearing.

Present for the Union: Shri Narayan Das, Advocate

Award

This is a reference under section 10 of the Industrial Disputes Act between Messrs. Suren Glass Blowing Works, 137/15 Narikeldanga Main Road, Calcutta-11, and their workmen represented by Glass Blowers' Union, 14/2-C Nirode Behari Mullick Road, Calcutta-6, arising out of the Government of West Bengal, Labour Department order No. 149-I.R./IR/11L-497/63, dated 20th January 1964. The issue has been framed as follows:

Issue

Whether the termination of service of Shri Sambhunath Sen is justified? To what relief, if any, is he entitled?

In short the case of the workman is that Shri Sabhunath Sen is a worker of Messrs. Suren Glass Blowing Works (hereinafter referred to as the Company). One notice, dated 11th July 1963, was pasted on the notice board of the Company in the form of a letter addressed to Shri Sen asking him to show cause, within 24 hours, regarding an allegation that Shri Sen had abused Shri Govinda Ghosh, the Manager and constituted Attorney on behalf of the Factory, in filthy languages in the absence of Shri Ghosh without any reason whatsoever. Shri Sen submitted an explanation denying the allegations. On 12th July 1963 Shri Sen was asked to show cause within three days. Shri Sen submitted another explanation in reply to the said notice. Ultimately, by a letter, dated 16th July 1963, Shri Sen was dismissed from service. There was no intimation of any enquiry. No enquiry was in fact held. It has been alleged that the order of dismissal was illegal, arbitrary and mala fide.

The case of the Company according to its written statement is that Shri Sen, on receipt of the charges, dated 11th June 1963, did not submit any explanation within the time; neither did he give any reply to the charges after the Company's letter, dated 12th July 1963. Shri Sen did not supply his address to the Management and as such the Management had to hung up the letters on the notice board of the Company. On 11th July 1963 Shri Sen abused Shri Govinda Ghosh, the Manager and constituted Attorney, in filthy languages. The proprietress of the Company issued charges, dated 11th July 1963 and 12th July 1963, through notice board. Having received the belated explanation from Shri Sen, the Management issued another notice on 15th July 1963 for investigation of the charges, asking Shri Sen to remain present at the investigation with his witnesses and to answer the charges on 16th July 1963. An ex parte enquiry was held and Shri Sen did not attend the enquiry. As a result, Shri Sen was found guilty of the charges and he was dismissed by a letter, dated 16th July 1963. It has been alleged that the enquiry was bona fide and the order of dismissal was legal, fair and justified. Sufficient opportunity was given to Shri Sen for his defence.

The order-sheet will show that how this matter has been delayed unnecessarily by the employer causing harassment to the Union. On 5th August 1964, the case was taken up for ex parte hearing. Subsequently, an application for adjournment was filed. It was rejected on the ground that it was frivolous. However, the witness was cross-examined and on the prayer of the employer, today was fixed for further hearing. When the matter was taken up for hearing, today, another application for adjournment was filed. That has again been rejected on the ground that the plea taken in the application is unacceptable. The history of the case will show that the employer has been delaying the proceeding all through. Sufficient time had been given to the parties for filing documents. The Union filed several documents but the employer has not filed a single document relating to the case. However, ultimately the hearing has been concluded ex parte.

The Union has examined two witnesses. P W. 1 Shri Santi Majumdar is the Assistant Secretary of the Glass Blowers' Union. His evidence is that Shri Sambhunath Sen is a worker of the Company. He is also a member of his Union. The workers of the Company are all members of Glass Blowers' Union. The Union took up the cause of the workers of the Company and an attempt for conciliation was made before the Government. As the conciliation has failed, the present reference has been made. P.W. 2 is the employee who has been dismissed from service. His evidence is that he is a workman of the Company, and that he saw a letter, dated 11th July 1963, pasted on the notice board of the Company. The copy of that notice is marked Ext. 1. Exhibit 1 is the letter addressed to Shri Sen and the allegation in the letter is that Shri Sen had abused Shri Govinda Ghosh, the Manager of the Company, in filthy languages. Shri Sen was directed to give an undertaking in writing not to do any such thing in future and to explain why he had abused Shri Ghosh. The reply to this letter is Exhibit 2. This is dated 12th July 1963. In this letter Shri Sen has denied any such occurrence. The certificate of posting marked Ext. 2(a) shows that it was posted on 12th July 1963. P.W. 2 has stated that as the explanation was refused, when offered, it was sent through post. P.W. 2 has further stated that the Company held no domestic enquiry against him and there was no intimation about enquiry. P.W. 2 has stated further that on 12th July 1963 another notice was pasted on the notice board dismissing him from service. The copy of that letter is Ext. 3. This letter shows that Shri Sen was dismissed from service as no explanation was received by the Company in reply to Ext. 1. The chargesheet is dated 11th July 1963 and on the very next date, the dismissal followed without waiting for the expiry of the 12th July 1963, The hasty action of the Management seems to be very unreasonable. P.W. 2 has further stated that on 12th July 1963 another letter was pasted in the notice board. The copy of that letter is Ext. 3(a). This notice was clearly given after the notice of dismissal Ext. 3. Exhibit 3(a) shows that Shri Sen was given three days' time again to submit his explanation. This letter admittedly cancels Ext. 3. Shri Sen again sends another explanation, dated 15th July 1963. The copy is Ext. 4. The relevant certificate of posting is Ext. 4(a). P.W. 2 has stated that he received a registered letter from the Company dismissing him from service, the letter is Ext. 5. This is dated 16th July 1963. The letter says that the Company received Shri Sen's letter, dated 12th July 1963, viz., the first explanation. There is no mention about the explanation, dated 15th July 1963. It has been stated in Ext. 5 that as the explanations given by Shri Sen were not satisfactory and as the explanations were not submitted within time, it was not possible for the Company to employ him anymore. Shri Sen was directed to receive his dues on 25th July 1963. From the very reading of the letter of dismissal Ext. 5 it will be clear that the Company dismissed Shri Sen without holding any enquiry whatsoever. There is no reference to any domestic enquiry in this letter. The dismissal was made on the ground that the explanations submitted by Shri Sen were unsatisfactory. I have no manner of doubt in my mind that the statement of Shri Sen is true. I find that Shri Sen was not given any opportunity to defend himself or place his case before the authority regarding the charges made against him. No intimation was given to Shri Sen about any enquiry. The circumstances clearly show that the management was very much in haste to dismiss Shri Sen from service. I also find from evidence before me that the allegations made in Ext. 1 are all frivolous. Shri Sen did not abuse Shri Govinda Ghosh as alleged by the Company. I find that this is an industrial dispute taken up by Glass Blowers' Union having the workers of the Company as its members. The cause was taken up at the instance of the Company's workers. Shri Sen has been dismissed improperly, illegally and without any justification whatsoever. The orde of dismissal is clearly mala fide and vindictive in nature. During cross-examination it was suggested to P.W. 2 that he was living within the compound of the Company's factory. The answer has been given in the affirmative. But in the written statement filed by the Company, it was clearly stated "having not been furnished with his address, the Management had to serve him the letters in question by putting up them for his information on the notice board." The Company

knew that Shri Sen was living within the factory compound. I fail to understand how the Company can say that the Management did not know his address. My finding is that the letters were hung up on the notice board with ulterior motive. No attempt was made by the Management to serve the chargesheet or any letter personally on Shri Sen. This is a mala fide act on the part of the Management. However, as I have indicated above, the dismissal of Shri Sen is clearly unjustified and it must be set aside. I have considered the written statement of the parties and the evidence on record and I find the case in favour of the workman.

On the question of relief, there can be no doubt that Shri Sen must be reinstaed in his former post and along with the reinstatement he must get all his back wages till the time of reinstatement. The evidence shows that during the time of unemployment Shri Sen did not get any employment elsewhere, but occasionally he acted as a hawker. That is of no importance.

In the result, the issue is decided in favour of the workmen and Shri Sambhunath Sen, within a month from the date of the publication of this award in the 'Calcutta Gazette" must be reinstated and paid all his back wages as directed above.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.
6-8-64.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
6-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3611-I.R.|IR|11L-134(B)|63.—18th August 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 259-I.R.|IR|11L-134(B)|63, dated the 29th January 1964, the industrial dispute between Messrs. Gramophone Co. Ltd., 33 Jessore Road, Dum Dum, Calcutta, and their workmen represented by Gramophone Employees' Union, 543 Mandir Road, Dum Dum, Calcutta-28, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Gramophone Co. Ltd., 33 Jessore Road, Dum Dum, Calcutta, and their workmen represented by Gramophone Employees' Union, 543 Mandir Road, Dum Dum, Calcutta-28. (Case No. VIII-26 of 1964.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.

Appearances:

For the Company: Shri R. Goswami, Officer of Bengal Chamber of Commerce and Industry.

For the Union: Shri D. L. Sengupta, Advocate, Shri M. M. Saha, Advocate, and Shri Bidyut Kumar Mukhopadhaya, General Secertary of the Union.

By its Labour Department order No. 259-I.R.|IR|11-L/134(B)/63, dated Calcutta, the 29th January 1964, Government of West Bengal referred this industrial dispute for adjudication by this Tribunal under section 10 of the Industrial Disputes Act. One party to the reference is Messrs. Gramophone Co. Ltd. (hereinafter to be described as the Company) and the other party their workmen represented by Gramophone Employees' Union (hereinafter to be described as the Union). The only issue referred for adjudication by this Tribunal is the following:

> Whether the time office clerks employed in the factory of Messrs. Gramophone Company Ltd., Dum Dum, should be treated as workers within the meaning of the Factories Act for the purpose of payment of overtime wages? If so, to what relief are they entitled?

On receipt of the reference usual notices were served upon the parties. The Union filed its written statement first. The sum and substance of the written statement of the Union is that the time office clerks employed in the factory of the Company performed works incidental to or connected with manufacturing process and as such they should be regarded as factory workers within the meaning of the Factories Act. The various items of work performed by these clerks have been enumerated in clauses (a) to (l) of paragraph 5 of the written statement of the Union. It is contended on behalf of the workmen that they are entitled to get overtime wages at double the normal rate of wages according to the provision of the Factories Act. The Company has paid overtime wages at this rate for sometime previously. But it has stopped doing so with effect from 1st July 1960 by taking advantage of a wrong opinion of the Chief Inspector of Factories. Conciliation proceedings were held at the instance of the Union but the management failed to turn up and did not controvert the claim of the employees. So the Union prays that

the concerned workmen should be held as workers within the definition of the term as given in the Factories Act and the Company should be directed to pay them overtime wages at double the normal rate with effect from the date from which it was discontinued, i.e., from 1st July 1960.

In the written statement filed on behalf of the Company the above claim of the clerks of the time office has been challenged. It has been contended on behalf of the Company that the time office clerks are not connected directly or indirectly with any work incidental to or connected with the manufacturing process. Their duties have not been correctly enumerated in paragraph 5 of the written statement of the Union inasmuch as they are not required to do any work covered by clauses (g), (i) and (k) of paragraph 5. The Company paid overtime wages to these employees at double the ordinary rate in accordance with the recommendation of the Chief Inspector of Factories Shri G. C. Roy. Later on the Chief Inspector of Factories gave his opinion to the effect that time office clerks would not be considered to be "workers" if a portion of their work was taken out from their duties. Pursuant to that opinion the management by its memorandum dated August 4, 1960, excluded some items of work from the duties of the time office staff with the result that such employees should be regarded as ordinary clerks and not workers within the meaning of the Factories Act. According to the contention of the Company time office clerks are not entitled to overtime wages at double the normal rate in view of the duties performed by them at present.

Decision

The subject-matter of this reference lies within a very narrow compass. The only question which requires my adjudication is whether time office clerks should be regarded as workers as defined in section 2(1) of the Factories Act, 1948. Before I come to that question I shall have to give my decision on a question of law raised by Shri Goswami on behalf of the Compiny. He submitted that the Company has all along been paying overtime wages to the time office clerks in accordance with the recommendation made by the Chief Inspector of Factories and so it should be held that the Government is not justified in making a reference at the instance of the Union. His contention was that on the facts of the case it should be held that the Union is not entitled to raise any industrial dispute. I have carefully considered this contention of Shri Goswami but I am decidedly of opinion that there is no substance in it. The question whether the time office clerks who are 7 (seven) in number are entitled to get overtime wages at single rate or double rate has been agitated between the company and the concerned staff for several years past. It would appear that both parties relied on the opinion of the Chief Inspector of Factories in the past. On 8th April 1959 the Chief Inspector of Factories wrote a letter to the Manager of the Company expressing the opinion that the time office staff, among others, should be regarded as workers within the meaning of section 2(1) of the Factories Act, 1948, if they work in the factory (vide Ext. 2). It is admitted that this opinion was accepted by the Company and overtime wages was paid to the time office staff at double the ordinary rate up to 30th June 1959 according to the provision of section 59 of the Factories Act. From 1st July 1959 the Company began to pay overtime wages to the time office staff at a single rate. The matter was against taken before the Chief Inspector of Factories who gave his decision in favour of the clerical staff (vide Ext. C). The Company accepted that opinion and issued a notice on 25th June 1960 directing that time office clerks and time keepers would get the benefit of the Factories Act with effect from 1st July 1959 (vide Ext. D). A few days after that, namely, on 28th July 1960 the Chief Inspector of Factories again wrote to the company to the effect that the clerks employed in the time office would not be considered to be workers within the meaning of Factories Act if they are not engaged in checking of outward goods, issuing of gate passes and receiving of parcels outside office hours (vide Ext. E). A few days after this letter was written by the Chief Inspector of Factories the management gave a notice on 4th August 1960 to the following effect (Ext. A). It is quoted below:

"THE GRAMOPHONE COMPANY LIMITED
From: Mr. P. S. Homewood.

Ref: PSH-A2|20

To: TIME OFFICE,
Date: 4th August 1960.

Notice

With immediate effect time office clerks will not be required to check outward goods or receive parcels within or outside office hours. They have never issued any gate passes nor are they to issue the same. As such they are not to be considered as workers within the meaning of Factories' Act.

Sd. P. S. Homewood,
Act. Factory Manager.

C.c. Pay clerk
P.O. Chief Inspector of Factories—This has reference to his letter No. 4204, dated 28th July 1960."

After the Company discontinued overtime wages at double the normal rate on the basis of the above-named notice, the clerks of the time office made some representations from time to time which proved to be abortive.

Shri Goswami contended on behalf of the company that the Company has all along accepted and followed the recommendation of the Chief Inspector of Factories and so the Union is not entitled to raise any industrial dispute over this matter. I am not at all impressed by the argument of Shri Goswami. The duties of an Inspector of Factories are enumerated in section 9 of the Factories Act. That section does not lay down that the Chief Inspector of Factories is entitled to make any pronouncement, far less any final pronouncement on the conditions of service of a workman or particular class of workmen. Whether the time office clerks are entitled to get overtime wages at single rate or double the ordinary rate is a question relating to one of the conditions of their service to be determined by applying the statute, namely, the Factories Act to the facts of the particular

case. This is a matter which certainly lies within the jurisdiction of the Industrial Tribunal and the Government is entitled to make a reference. The preliminary objection raised by Shri Goswami on a question of law is decided against the company. I now come to the merits of the case.

There is no dispute that time office clerks would get overtime wages at double the ordinary rate if they are held to be workers within the meaning of section 2(1) of the Factories Act. The duties of the time office clerks have been enumerated by the Union in clauses (a) to (l) of paragraph 5 of its written statement in the following manner (after correction of verbal mistakes).

(a) Maintenance of attendance of workers of the factory;
(b) Maintenance of leave records of wrokers;
(c) To keep record of accident and report the same to various authorities;
(d) To fill up claim form and deal with it.
(e) Calculation of hours of actual work of the workers for making salary sheet;
(f) Calculation of hours of actual over time of worker for making payment;
(g) Checking and receiving materials for the factory;
(h) Receive Milk for the workers of various departments and send them to the departments;
(i) To maintain and sign pass out and to maintain record for that;
(j) Reception of customers and visitors;
(k) Maintain records of goods despatched from the factory;
(l) Keep records and submit various reports to the Factory Inspector, Labour Commissioner, Bengal Chamber of Commerce, Employment Exchange, etc.

According to the Company the items of work mentioned in clauses (g), (i) and (k) are not performed by the clerical staff. Shri Bidyut Kumar Mukherjee who is the General Secretary of the Union and an employee of the Company, has stated in his evidence that they are performing those disputed items of work as before. It is true that by a notice, dated 4th July 1960 (Ext. A), the Company withdrew items (g) and (k) from the duties of time office clerks and stated that gate pass was never issued by time office clerks and they would not issue it in future. This notice is however contrary to another notice, dated 2nd March 1962 (Ext. 5). It has been stated therein that small or valuable items of parcels arriving in the factory after 4-30 p.m., i.e., after factory hours should be deposited in the time office with the person on duty. Another notice, dated 1st February 1962 (Ext. 4), would show that gate passes would be printed in triplicate and the original copy should be checked by the time keeper against the second copy. It thus appears that the time office clerks were being asked to perform a portion of their duties which was excluded by the notice marked Ext. A. So the contention of the company that the time office clerks are not entitled to get overtime wages at double the ordinary rate by virtue of exclusion of a portion of their work from their duties has got no legs to stand upon. It is also significant that not a single witness has been produced by the company to controvert the case of the union that the time office clerks are doing all the items of work which they previously did and on the basis of which they were recommended by the Chief Inspector of Factories for overtime wages according to the Factories Act.

Apart from the question of the exclusion of a portion of their work from their previous duties, I am of opinion that the time office clerks are entitled to be regarded as factory workers on the basis of the work which they are doing even according to the admission of the Company. Admittedly they maintain attendance of workers of the factory, their leave records, the records of accident and claims and they also calculate hours of actual work of factory workers and prepare their salary sheets. It has been held in a case of Allahabad High Court reported in 1962 II, L.L.J., Page 335 (Abdul Latif versus Karamat Ali):

> "The definition of 'worker' in Factories Act not only includes a person employed in the manufacturing process but also includes a person employed in any other kind of work incidental to manufacturing process. Keeping of accounts of a factory is a work incidental to the manufacturing process and so an accountant or munim is definitely covered by the definition of 'worker'".

So if an accountant of a factory is a worker within the meaning of section 2(1) of the Factories Act, there is no reason why a time office clerk who performs the duties just mentioned should not be regarded as a worker. Shri Goswami frankly conceded that the word "worker" as defined in the Factories Act is an elastic term and he could not seriously contend that a time office clerk is not a worker within the meaning of section 2(1) of the Factories Act. I, therefore, hold that the clerks on whose behalf this reference has been obtained should be regarded and treated as workers within the meaning of the Factories Act for the purpose of payment of overtime wages.

The last question which requires my adjudication is what relief should be given to the time office clerks employed in the factory of the Company. As I have held that they are entitled to get overtime wages according to the provisions of the Factories Act, I direct that the Company should give them overtime wages according to the provisions of section 59 of the Factories Act with effect from 4th August 1960, i.e., the date when such payment was discontinued. The additional amount which would be due to the time office clerks must be paid within a month from the date of publication of this award in the "Calcutta Gazette."

This is my adjudication.

RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.
-8-64.

Taken at my dictation and
corrected by me.

RENUPADA MUKHERJEE, Judge.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base 1960=100.)

Centre—Calcutta

Group/Sub-group	July 1964.
I-A. Food :	
(a) Cereals and Products	113
(b) Pulses and Products	150
(c) Oils and Fats	151
(d) Meat, Fish and Eggs	126
(e) Milk and Products	98
(f) Condiments and Spices	131
(g) Vegetables and Fruits	126
(h) Other Food	118
Food Index ..	121
I-B. Pan, Supari, Tobacco and Intoxicants ..	136
II. Fuel and Light	113
III. Housing	110
IV. Clothing, Bedding and Footwear ..	114
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	121
(e) Others	105
Miscellaneous Index ..	111
General Index	119
Estimated General Index on Base : 1944=100	180

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 19] THURSDAY, SEPTEMBER 10, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

CORRIGENDUM

No. 3687-I.R./IR/10L-149/64.—21st August 1964. —In the award published in Part IC of the "Calcutta Gazette, Extraordinary", dated the 28th May 1964, under the Government of West Bengal, Labour Department, Order No. 1721-I.R./IR/10L-97/62, dated the 28th May 1964, after "SCHEDULE B" and before Annexure 'Z' at page 1570 insert the following, namely:

BEFORE THE 7TH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of dispute in the Engineering Industries in West Bengal Labour Department Order of Ref. 3537-I.R./IR/10/62, dated 6th August 1962

And

In the matter of Messrs. Agarwal Industries, 14 Belur Road, Lillooah, Howrah (being serial No. 939 in the list of parties)

Versus

Their workmen.

The written statement on behalf of the Company abovenamed:

Most respectfully sheweth:

1. That the abovenamed Company have been made a party to the proceedings under the above reference which is pending.

2. That the order of reference in connection with the abovenamed Company is invalid and unlawful inter alia for reasons stated hereinafter.

3. That the workmen desired to regularise wages, D.A., leaves and holidays and the management of the Company had had negotiation with them and both the parties entered into a Scheme on 1st January 1963 on the said issues inter alia. A copy of the said Scheme is attached hereto. A part of the Scheme marked as 'Z' will be submitted in subsequent stage.

4. That in pursuance of the said Scheme the wages (consolidated and inclusive of D.A.) were substantially increased, grade and scale were framed and leaves and holidays prescribed. Wages, leaves and holidays are being paid and granted in accordance with the said scheme.

5. That it was expressly desired in writing in the said Scheme that the Award of this Hon'ble Tribunal should not bind the parties in view of aforesaid overall and satisfactory settlement.

6. That in view of the aforesaid facts and circumstances no dispute is pending between the parties.

7. That the Company further submit that it may be allowed to adduce further evidences, both oral and documentary, in support of the above legal objection for the purpose of its defence at any subsequent stage.

8. That without prejudice to the contentions aforesaid but fully relying upon them now the Company make statements on merits hereinafter.

9. That in respect of merits the Company adopt the written statement jointly submitted on behalf of the four employers' Association being parties to this Tribunal proceeding.

10. That the Company have small number of workmen in their employ and they have a small amount of capital in their business and industry.

11. That the trading results, financial conditions and business of the Company are far from being satisfactory.

12. That in spite of the aforesaid adverse circumstances, the Company have been treating the workmen with much moderation, liberal conditions and humane outlook and they have been paying wages and giving holidays and other privileges and amenities as such as they can and they compare favourably with those prevailing in the similar concerns in the region.

13. That the Company submits that they may be allowed to alter, to add, to supplement and otherwise to amend their statement as and when necessary and that they may be allowed to adduce necessary evidences, both oral and documentary evidences, in support of the legal as well as factual contentions for the purpose of their defence.

Dated 31st August 1963.

For Agarwal Industries.
Manager.

Verification

I, Ram Murti Pandey of the Company abovenamed, do hereby solemnly affirm that the statements of facts made in the foregoing paragraphs Nos. 1 to 12 are true to the best of my knowledge and the statements made in foregoing paragraph No. 13 are submissions to this Hon'ble Tribunal. This written statement is signed in Calcutta on 31st August 1963.

For Agarwal Industries.
Manager.

X

Wages, Grade and Scale

All regular workers working on the production will be broadly classified into five principal groups for the purpose of grade and scale, namely, A, B, C, D and E. Each of the first four groups will have five slabs and the last group will have single slab. Each of the slabs will have four stages of annual increments except the 'A' Group (slabs) which has three stages of annual increments. The amount of wages stated is consolidated with and inclusive of dearness allowance payable to workers from time to time. The five groups and the slabs and the stages are laid down below:

'E' Group—The coolies will be placed in the 'E' Group:

Scale: Rs. 50—1.25/4 yrs.—Rs. 55.

'D' Group—Junior Landis Operators, Shearing Machine Operators, Heaters, Finning Machine Operators, Shunking Operators, Frazing Operators, Tapping Operators, Cutters and Punch Makers:

Grade and Scale

Rs. 55	..	1·25 / 4 yrs.	Rs. 60	..	20 years.
Rs. 60	..	1·25 / 4 yrs.	Rs. 65	..	
Rs. 65	..	1·25 / 4 yrs.	Rs. 70	..	
Rs. 70	..	1·25 / 4 yrs.	Rs. 75	..	
Rs. 75	..	1·25 / 4 yrs.	Rs. 80	..	

'C' Group—Turners, Shapers, Forgers, Senior Landis Operators, Die Makers and Junior Fitters:

Grade and Scale

Rs. 70	..	2 / 4 yrs.	Rs. 78	..	20 years.
Rs. 78	..	2 / 4 yrs.	Rs. 86	..	
Rs. 86	..	2 / 4 yrs.	Rs. 94	..	
Rs. 94	..	2 / 4 yrs.	Rs. 102	..	
Rs. 102	..	2 / 4 yrs.	Rs. 110	..	

'B' Group—Setter of Forging Machines, Landis Mistries, Senior Fitters:

Grade and Scale

Rs. 110	..	2·50 / 4 yrs.	Rs. 120	..	20 years.
Rs. 120	..	2·50 / 4 yrs.	Rs. 130	..	
Rs. 130	..	2·50 / 4 yrs.	Rs. 140	..	
Rs. 140	..	2·50 / 4 yrs.	Rs. 150	..	
Rs. 150	..	2·50 / 4 yrs.	Rs. 160	..	

'A' Group—Highly skilled (Head Mistries):

Grade and Scale

Rs. 170 ..	3·00	Rs. 179 ..		
	3 yrs.			
Rs. 179 ..	3·00	Rs. 188 ..		
	3 yrs.			
Rs. 188 ..	3·00	Rs. 197 ..		15 years.
	3 yrs.			
Rs. 197 ..	3·00	Rs. 206 ..		
	3 yrs.			
Rs. 206 ..	3·00	Rs. 215 ..		
	3 yrs.			

Increment in the same slab will be automatic, except that if the record of a worker is not satisfactory in the consideration of the management his movement will be interrupted for one year only at a particular stage within the slab. The service will not be considered satisfactory in the following cases amongst others:

(a) Habitual late coming and absenteeism.
(b) Annual average efficiency below 25 per cent.
(c) Misconduct.

But promotion from one slab to next higher slab will be strictly controlled and this will be granted only whenever a worker is able to satisfy the minimum standards, as noted below:

Health, diligence, regularity in time-keeping and attendance.

Besides the above features for promotion from one slab to the next higher slab the worker must also attain the minimum standard of efficiency as laid down below:

Slab 1 to slab 2—Average annual efficiency for four years—32 per cent.
Slab 2 to slab 3—Average annual efficiency for four years—35 per cent.
Slab 3 to slab 4—Average annual efficiency for four years—37 per cent.
Slab 4 to slab 5—Average annual efficiency for four years—40 per cent.

The management reserves the right to grant more than one increment at a time if a worker exhibits exceptional merits and efficiency.

In usual course one shall not move from one group to the next higher group by way of promotion, but the management in its sole discretion may consider for transfer from one group to the next higher group in suitable cases in the same trade, e.g., Junior Landis Operator of the 'D' group may become Senior Landis Operator in the 'C' group, Junior Fitter in the 'C' group may become Senior Fitter in the 'B' group.

Y

Incentive Bonus Scheme

Object.—The object of this scheme is to give workers a reward for producing more to the benefit of the workers and employers both.

The incentive bonus will depend upon the efficiency of the workers either individually or in groups as the case may be.

For the purpose of calculation of efficiency of a worker or a group the minimum production expected from them has been lowered to make a normal production figure as detailed in the Tables 'A', 'B', 'C', 'D' and 'E' attached.

Method of calculation of efficiency.—

(A) Piece basis—

$$\frac{(\text{Actul production minus normal production}) \times 100}{\text{Normal production}} = \text{Cent percent efficiency.}$$

(B) Time basis—

$$\frac{(\text{Normal time minus actual time}) \times 100}{\text{Actual time}} = \text{Cent percent efficiency.}$$

Eligibility.—For the purpose of eligibility for incentive bonus a worker or a group of workers must attain an efficiency of 30 per cent. because the normal production shown in Tables 'A', 'B', 'C', 'D' and 'E' has been reduced proportionately from the quantum produced by an average man of the trade by normal working. Thus a worker who has produced the bare minimum quantity also becomes eligible for incentive bonus (as he will be producing only the quantity produced by an average man and by attaining 30 per cent. efficiency) and he will get 30 per cent. efficiency Bonus.

No incentive bonus will be paid when a worker or a group of workers does not attain 30 per cent. efficiency.

Calculation of incentive bonus.—Incentive bonus payable to each worker or a group of workers has been shown in Charts Nos. 1, 2, 3 and 4:

Chart No. 1—Applies to Workers of 'E' and 'D' grades.

Chart No. 2—Applies to workers of 'C' grade.

Chart No. 3—Applies to workers of 'B' and 'A' grades.

A special Chart 4 has been added which shall apply to any worker of 'B' and 'A' grades who has been entrusted with any special work over and above his own work for sometime on the understanding that he shall be entitled to special incentive bonus if he performs the work to the entire satisfaction of the management.

Amount of incentive bonus payable.—The amount of incentive bonus will be calculated proportionately to the number of hours rounded to the nearest day of eight hours in a month actually worked during the incentive period by him and incentive bonus applicable to him as per Chart.

Productive Side Grouping.—For the purpose of incentive bonus suitable groups (wherever necessary) will be formed consisting of actual operators of the main productive machine and all auxiliary machines and other workers attached to that group for the purpose of setting the machine, supply of dies, tools, cutters, shearing of bars, etc. And the efficiency of such related workers will depend on

the efficiency of the actual productive machine. If a worker is looking after several groups of machines which have their own efficiency, the efficiency of the workers concerned will be the average efficiency of all groups or all machines for which he is working.

The management reserves the right to transfer a man or men from one group to another or from one machine to another any time it considers necessary.

Disqualification for Auxiliary Workers. — The following will be disqualification for certain auxiliary workers who will be in the group:

1. Setter. -If he takes more than 1½ hours for setting the die tool per day per machine he shall be disqualified for the purpose of incentive bonus.
2. Shearing Man.—If for shearing of bars the actual productive machine will be down for more than four hours in a month he shall be disqualified for the purpose of incentive bonus.
3. Die Tool and Cutter Supplier.—If for dies and cutters the actual productive machine will be down for more than four hours in a month he shall be disqualified for the purpose of incentive bonus.
4. Finning Man.—(a) All the bolts forged on machine Nos. F/1 and F/2 must be finned when three Finning Machines will be in operation. (b) When only two Finning Machines will be in operation, i.e., one finning Machine each for F/1 and F/2 5,000 pieces must be finned out on each Finning Machine per eight hours. (c) Finning men of F/3 and F/4 (which are main productive machines) must fin 4,500 pieces per eight hours.

If they fail they will be disqualified for the purpose of incentive bonus.

Maintenance.—The Maintenance Department will be divided into several groups and each group will be responsible to keep the machines under their care in first class working order so that production might not hamper for improper running of the machines and the average efficiency of the groups of which he is in charge will be his efficiency.

Grouping.—(1) Bolt and Rivet Forging Section and its auxiliary machines.—Making the full group will be under the charge of two Fitters.

(2) Nut Forging Section.—Will be under the charge of one Fitter.

(3) Screwing Section (Landis, Tapping, Shunking Frazing, etc.).—Under one Fitter.

Disqualification.—If any machine under care of the Maintenance Fitter will be down for more than sixteen hours in a month for breakdowns (except major breakdowns such as Crank Shaft, Fly-wheel, Pinion, etc., broken or bent which cannot be readily replaced) he shall be disqualified and will not get incentive bonus. It will be his duty to see that all replaceable spares are always kept ready in his stock for immediate replacement whenever necessity arises. And if the machines are down for want of these spares due to negligence on the part of the Maintenance Fitter he will be disqualified from the incentive bonus.

Further the Lathe, Shaping, etc., which shall be earmarked for maintenance purpose, will have the average efficiency of all maintenance group.

Mode of payment.—The incentive bonus will be accounted quarterly—each quarter ending on the last date of March, June, September and December every year and will be paid within 15 days from the end of the quarter.

Advance against earned incentive bonus can be granted by the management to the worker every month on the clear understanding that the same will be adjusted at the end of quarterly accounting period.

If the main producing machines remain idle due to break-down, shortage of raw material, failure of electricity or lack of sufficient orders or any cause whatsoever which is beyond the control of the management, such period will not be counted as incentive period for the purpose of incentive bonus and no incentive bonus can be claimed by the workers for such period.

Exemption.—Apprentices are exempted from the scheme of incentive bonus and no apprentice men can claim the incentive bonus.

Normal time fixed for calculating efficiency

TABLE NO 'A'

Name of Tool.	Normal Time. Hrs.	Min.
1. Cutter Facing		24
2. Bottom Die Repairing		48
3. Finning Punch Facing		16
4. Cutting Tool Facing		24
5. Heading Die repairing	1	30
6. Snapper Tool Face and Chamfer cutting after tempering.	..	45
7. Top tool repairing—		
(a) Top tool of cup square, cup head, cup oval, rivet, or alike up to ¼" in size.	2	..
(b) Do. as above but above ¼" ..	3	..
8. First tool repairing	1	40
9. CSK Bottom Die repairing ..	1	45
10. Snapper and cutting tool repairing after welding—		
(a) Turning		45
(b) Boring and Chamfer cutting ..	1	20

TABLE No. 'A'

	Name of Tool.	Normal Time. Hrs.	Min.
	New—complete.		
1.	Bottom dies	2	..
2.	Heading dies	2	..
3.	Ejector Punch	1	45
4.	Finning Punch..	1	50
5.	First Tool	2	..
6.	First Tool Pin	1	20
7.	CSK Bottom	2	30
8.	Top Tool as of item No. 6 but new—		
	(a) Up to ½"	2	20
	(b) Above ½"	3	30
9.	CSK Flatter	1	..
0.	M. S. Socket for cutter	1	..
1.	H. D. S. Piece for cutter		48
2.	Cutter complete finished after fitting H. D. S. to M. S. Socket or Cutter new from only H. D. S.	2	..
3.	Cutting tool back first turning		45
4.	Cutting tool front of H. D. S.		30
5.	Cutting tool complete after welding or new complete from only H. D. S.	4	..
6.	Snapper tool backs first turning		45
7.	Snapper tool front of H. D. S.		30
8.	Snapper tool complete after welding or complete new from only H. D. S. (Machine No. F/7).	5	30
9.	Snapper tool complete new from only H. D. S. (Machine No. F/6).	7	..
0.	Long Punch Back of M. S.		16
1.	Long Punch front of H. D. S. turning and threading to suit the M. S. Socket.	..	30
2.	Long Punch complete after welding or only from H. D. S. back forged.	3	..
3.	Short Punch back of M. S. truning. boring to tap size.	..	16
4.	Short Punch front of H. D. S. turning and threading to suit the M. S. sockets.	..	30
5.	Short Punch complete after welding or only from H. D. S. back forged.	3	..
6.	Finning Punch pipe complete		
7.	Adopter New (Bottom safi) ..	1	50
	Adopter repairing		45
8.	Bottom die socket complete ..	1	30
	Bottom die socket cover	2	..
9.	Heading Socket complete ..	2	..
40.	Stud for saddle of finning machine in which spring and M. S. Flat guard is fitted to eject the fine from the finning punch.	2	..
41.	Heading, tightening bolts of size ¾" BSW thread to suit the plug nut fitted in the slide of bolt machine and finning machine complete.	1	55
42.	Plug Nut for tightening heading die bolt of bolt machines and also for finning machine saddle complete.	1	30
43.	Bottom die tightening 'T' Bolts to suit the saddle of bolt machine complete.	1	45
44.	Bolt connecting bottom ejecting system of the slide of Bolt Machine No. F/1, F/2, etc.	4	..

NORMAL TIME FIXED FOR CALCULATING EFFICIENCY

VICEMAN—(Die making by file

TABLE No. 'B'

	Name of Tool	Normal Time Hr.	Min.
	Not Shaped		
1.	Hex or Sq. Bold Die ¼" to ½" ..	9	..
2.	Hex or Sq. Bolt Die above ½" up to ¾"	12	..
3.	Nut Die up to ½"	8	..
4.	Nut Die ½" and above ..	10	..
5.	Snapper Tool	10	..
6.	Cutting tool	6	15
7.	Ejector Punch ¼" to ½"	6	15
8.	Ejector Punch ½" to ¾"	10	30
	Shaped		
9.	Bolt Die ¼" to ½"	—	—
10.	Ejector Punch ¼" to ½"	4	30
11.	Bolt Die ½" to ¾"	6	..
12.	Ejector Punch ½" to ¾"	5	..
13.	Bolt Die ¾" and above	8	..
14.	Ejector Punch ¾" and above ..	6	..
15.	Bottom Die up to ½" drilled only ..	2	..
	Bottom Die above ½" bored to closed tolerance	2	..
16.	First Tool complete	2	..
17.	Nut Die up to ½"	5	..
18.	Nut Die ½" and above	5	..
19.	Snapper Tool	7	30
20.	Cutting Tool	4	30
21.	Long Punch		30
22.	Short Punch		30
23.	Snapper Tool repairing, shaped ..	3	30
24.	Snapper Tool repairing, unshaped ..	5	..
25.	Long Punch Back of M. S. Tapping ..	—	15

	Name of Tool	Normal Time Hr.	Min.
26.	Fitting of Long Punch in long die ..	1	45
27.	Short Punch in cutting tool ..	1	30
28.	Die	3	..
29.	Fish Bolt complete with marking ..	2	30
30.	Carriage Bolt, Cup Head Nib Neck CSK Nib Neck, CSK Square, Clip Bolt.	4	30
31.	Type cutting and finishing in CSK Flatter or any other top tools of BSS 325 (both sides).	..	45
32.	Cutter New $\frac{1}{8}$" and below	8	..
33.	Cutter New above $\frac{1}{8}$"	6	..
34.	Cutter repairing complete		56
35.	Adopter complete new (Safi) ..	2	..
36.	Shearing Blades—		
	a. New .. (One side)		
	b. New .. (Both sides)		
	c. Repairing (One side)		
	d. Repairing (Both sides)		

TABLE No. 'C'

NORMAL PRODUCTION FIXED FOR CALCULATING EFFICIENCY

Forging Shop—Machine No. F/1 and F/2

Size	Production
$\frac{1}{4}$" to $\frac{1}{2}$"	4000 pcs. per 8 hours (except CSK Sq. Neck for wood-work).
$\frac{5}{8}$" to 1" & CSK Sq. Neck for woodwork	3000 pcs. per 8 hours (except 1" Fish Bolts for Railways).
1" Fish Bolts	2500 pcs per 8 hours

Maching No. F/3 and F/4

Up to $\frac{1}{2}$"	3200 pcs per 8 hours

Machine No. F/5A and F/5B

Size and Length

Up to $\frac{1}{4}$" and $3\frac{1}{2}$" long	4000 pcs. per 8 hours
Longer than $3\frac{1}{2}$" but up to 6" ..	3200 pcs. per 8 hours
Above $\frac{1}{4}$" up to 6" long	3000 pcs. per 8 hours
Any size longer than 6"	2400 pcs. per 8 hours

Machine No. F/7

$\frac{1}{4}$" and $\frac{5}{16}$"	8000 pcs. per 8 hours

TABLE No. 'D'

NORMAL PRODUCTION FIXED FOR CALCULATING EFFICIENCY

Screwing Shop—Landis Machine

Size	Production
Head Nos. 3, 4, 6, 7, 8 and 9 Hex Square, Cup Oval, Cup Sq. CSK Sq. etc.—	
Up to $\frac{1}{2}$"	2400 pcs. per 8 hours
Up to $\frac{5}{8}$"	2000 pcs. per 8 hours
Up to $\frac{3}{4}$"	1600 pcs. per 8 hours
Up to $\frac{7}{8}$	1300 pcs. per 8 hours
Up to 1"	1000 pcs. per 8 hours

OSK, OSK Nib Neck, Clip Bolt, etc.

Up to $\frac{1}{2}$"	1300 pcs. per 8 hours
Above $\frac{1}{2}$"	1000 pcs. per 8 hours

Head Nos. 1 and 2

Up to $\frac{1}{2}$"	1800 pcs. per 8 hours
$\frac{5}{8}$" and $\frac{3}{4}$"	1600 pcs. per 8 hours
$\frac{7}{8}$"	1300 pcs. per 8 hours
1"	1000 pcs. per 8 hours

Head No. 5

All sizes	3000 pcs. per 8 hours

Shunking and Pointing

Up to $\frac{5}{8}$" dia. and 6" long	3000 pcs. per 8 hours
Up to $\frac{5}{8}$" dia. above 6" long ..	2400 pcs. per 8 hours
$\frac{3}{4}$" dia. up to 6" long	2400 pcs. per 8 hours
$\frac{3}{4}$" dia. above 6" long	2000 pcs per 8 hours
$\frac{7}{8}$" and 1" dia. up to 6" long ..	2000 pcs. per 8 hours
$\frac{7}{8}$" and 1" dia. above 6" long ..	1800 pcs. per 8 hours

Nut frazing Machine

$\frac{1}{2}$", $\frac{5}{8}$", $\frac{3}{4}$"	7200 pcs. per 8 hours

Nut tapping Machine—production per two spindles Nos. 10 and 11

$\frac{1}{2}$"	3200 pcs. per 8 hours
$\frac{5}{8}$"	2800 pcs. per 8 hours

TABLE No. 'E'

NORMAL PRODUCTION FIXED FOR THE CALCULATION OF EFFICIENCY.

Packing and Delivery section

1. Oiling, weighing, stitching, lotting or keeping in godown (Double or Single gunny bags).	34 Bags per 2 men for 8 hours.
2. Only doubling of single packing ..	72 Bags per 2 men for 8 hours.

Checked and found correct
for AGARWAL INDUSTRIES,
Manager.

Production Incentive Bonus Chart No. I (for workers of Grades 'D' and 'E')

Efficienty Percentage	Amount of Production Incentive per day of 8 hours Rs. nP.	Efficiency Percentage	Amount of Production Incentive per day of 8 hour Rs. P.	Efficiency Percentage	Amount of Production Incentive per day of 8 hours Rs. nP.	Efficiency Percentage	Amount of Production Incentive per day of 8 hours Rs. nP.
..	..	50	1·22	75	1·82	100	2·43
..	..	51	1·24	76	1·85	1 1	2·46
..	..	52	1·27	77	1·87	102	2·48
..	..	53	1·29	78	1·90	103	2·51
..	..	54	1·31	79	1·92	104	2·53
30	0·73	55	1·34	80	1·95	105	2·55
31	0·75	56	1·36	81	1·97	106	2·58
32	0·78	57	1·39	82	2·00	107	2·60
33	0·80	58	1·41	83	2·02	108	2 63
34	0·83	59	1·44	84	2·04	109	2·65
35	0·85	60	1·46	85	2·07	110	2·68
36	0·88	61	1·48	86	2·09	111	2·70
37	0·90	62	1·51	87	2·12	112	2·72
38	0·92	63	1·53	88	2·14	113	2·75
39	0·95	64	1·56	89	2·17	114	2·77
40	0·97	65	1·58	90	2 19	115	2·80
41	1·00	66	1·61	91	2·21	116	2·82
42	1·02	67	1·63	92	2·24	117	2·85
43	1·05	68	1·65	93	2·26	118	2·87
44	1·07	69	1·68	94	2·29	119	2·90
45	1·09	70	1·70	95	2·31	120	2·92
46	1·12	71	1·73	96	2·34	121	2·94
47	1·14	72	1·75	97	2·36	122	2·97
48	1·17	73	1·78	98	2·38	123	2·99
49	1·19	74	1·80	99	2·41	124	3·02

Production Incentive Bonus Chart No. II (for workers of Grade 'C')

Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.
..	..	50	1·54	75	2·31	100	3·08
..	..	51	1·57	76	2·34	101	3·11
..	..	52	1·60	77	2·37	102	3·14
..	..	53	1·63	78	2·40	103	3·17
..	..	54	1·66	79	2·43	104	3·20
30	0·92	55	1·69	80	2·46	105	3·23
31	0·95	56	1·72	81	2·49	106	3·26
32	0·98	57	1·75	82	2·52	107	3·29
33	1·02	58	1·78	83	2·55	108	3·32
34	1·05	59	1·82	84	2·58	109	3·35
35	1·08	60	1·85	85	2·62	110	3·38
36	1·11	61	1·88	86	2·65	111	3·42
37	1·14	62	1·91	87	2·68	112	3·45
38	1·17	63	1·94	88	2·71	113	3·48
39	1·20	64	1·97	89	2·74	114	3·51
40	1·23	65	2·00	90	2·77	115	3·54
41	1·26	66	2·03	91	2·80	116	3·57
42	1·29	67	2·06	92	2·83	117	3·60
43	1·32	68	2·09	93	2·86	118	3·63
44	1·35	69	2·12	94	2·89	119	3·66
45	1·38	70	2·15	95	2·92	120	3·69
46	1·42	71	2·18	96	2·95	121	3·72
47	1·45	72	2·22	97	2·98	122	3·75
48	1·48	73	2·25	98	3·02	123	3·78
49	1·51	74	2·28	99	3·05	124	3·82

Production Incentive Bonus Chart No. III (for workers of Grades 'A' & 'B').

Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.
..	..	50	2·12	75	3·17	100	4·23
..	..	51	2·16	76	3·22	101	4·27
..	..	52	2·20	77	3·26	102	4·32
..	..	53	2·24	78	3·30	103	4·36
..	..	54	2·28	79	3·34	104	4·40
30	1·27	55	2·33	80	3·38	105	4·44
31	1·31	56	2·37	81	3·43	106	4·48
32	1·35	57	2·41	82	3·47	107	4·53
33	1·40	58	2·45	83	3·51	108	4·57
34	1·44	59	2·50	84	3·55	109	4·61
35	1·48	60	2·54	85	3·60	110	4·65
36	1·52	61	2·58	86	3·64	111	4·70
37	1·57	62	2·62	87	3·68	112	4·74
38	1·61	63	2·67	88	3·72	113	4·78
39	1·65	64	2·71	89	3·77	114	4·82
40	1·69	65	2·75	90	3·81	115	4·87
41	1·73	66	2·79	91	3·85	116	4·91
42	1·78	67	2·83	92	3·89	117	4·95
43	1·82	68	2·88	93	3·93	118	4·99
44	1·86	69	2·92	94	3·98	119	5·03
45	1·90	70	2·96	95	4·02	120	5·08
46	1·95	71	3·00	96	4·06	121	5·12
47	1·99	72	3·05	97	4·10	122	5·16
48	2·03	73	3·09	98	4·15	123	5·20
49	2·07	74	3·13	99	4·19	124	5·25

Production Incentive Bonus Chart No. IV (for workers of Special Group).

Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.	Efficiency Percentage.	Amount of Production Incentive per day of 8 hours. Rs. nP.
..	..	50	2·69	75	4·04	100	5·38
..	..	51	2·75	76	4·09	101	5·44
..	..	52	2·80	77	4·15	102	5·49
..	..	53	2·85	78	4·20	103	5·55
..	..	54	2·91	79	4·25	104	5·60
30	1·62	55	2·96	80	4·31	105	5·65
31	1·67	56	3·02	81	4·36	106	5·71
32	1·72	57	3·07	82	4·42	107	5·76
33	1·78	58	3·12	83	4·47	108	5·82
34	1·83	59	3·18	84	4·52	109	5·87
35	1·88	60	3·23	85	4·58	110	5·92
36	1·94	61	3·28	86	4·63	111	5·98
37	1·99	62	3·34	87	4·68	112	6·03
38	2·05	63	3·39	88	4·74	113	6·08
39	2·10	64	3·45	89	4·79	114	6·14
40	2·15	65	3·50	90	4·85	115	6·19
41	2·21	66	3·55	91	4·90	116	6·25
42	2·26	67	3·61	92	4·95	117	6·30
43	2·32	68	3·66	93	5·01	118	6·35
44	2·37	69	3·72	94	5·06	119	6·41
45	2·42	70	3·77	95	5·12	120	6·46
46	2·48	71	3·82	96	5·17	121	6·52
47	2·53	72	3·88	97	5·22	122	6·57
48	2·58	73	3·93	98	5·28	123	6·62
49	2·64	74	3·98	99	5·33	124	6·68

By order of the Governor,
S. C. MUKHERJEE,
Asstt. Secy.

No. 3702-I.R./IR/8L-51/62.—22nd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 6635-I.R./IR/8L-51/62, dated the 29th November 1962, read with its Corrigendum No. 1411-I.R./IR/8L-51/62, dated the 2nd April 1963, the industrial dispute between Messrs. Central Textile Mills, 149 Mahatma Gandhi Road, Calcutta-7, and their workmen represented by the Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Road, Salkia, Howrah, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas, during the pendency of proceedings before the said Industrial Tribunal, Shri Bhayanand Jha, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by one Bhayanand Jha, a workman of Messrs. Central Textile Mills (address: 5/1/1A Madhubala Galli, (Calcutta), situated at 149 Mahatma Gandhi Road, Calcutta-7, against the aforesaid Company alleging infringement of section 33 of the Act by its action in dismissing the petition. (Case No. 138 of 1963 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present: Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri Birendra Nath Banerji, Advocate.

Present for the workman: Shri Nikhil Roy, Advocate.

The original reference out of which this case has arisen was made under G.O. No. 6635-I.R./IR/8L-51/62, dated 29th November 1962.

This is a complaint under section 33A of the Industrial Disputes Act by the workman Bhayanand Jha against his employer Messrs. Central Textile Mills, alleging violation of section 33 of the Industrial Disputes Act. It is alleged that the applicant worked under the opposite party for about five years and he was an active member of the Calcutta and Howrah Hosiery Employees' Union. A charge-sheet was given to him on 23rd October 1962 alleging misconduct on his part with ulterior object of dispensing with his service. He submitted his explanation denying the charge brought against him and after a so-called enquiry he was dismissed from service. The dismissal is said to be mala fide and illegal, and the applicant has prayed for his reinstatement.

The opposite party filed its written statement on 20th December 1963 and the case was adjourned till today for a compromise. A joint petition of compromise has been filed by the parties stating that the matter has been amicably settled out of Court, and the petitioner has been paid a sum of Rs. 460 in full and final settlement of all his claims against the opposite party, and an award be made accordingly. The terms of the settlement appear to be fair and I see no reason to suspect the bona fides of the settlement. The petition is accepted and the case is disposed of in terms of the joint petition of compromise filed. The petition of compromise is appended to this award as Annexure A and made a part thereof. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
13-8-1964.

ANNEXURE A

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute between Messrs. Central Textile Mills and their workmen

And

In the matter of Government of West Bengal, Labour Department, Order No. 6635-I.R./IR/8L-51/62, dated 29th November 1962

And

In the matter of case No. 138 of 1963 in an application under section 33A of the Industrial Disputes Act

And

In the matter of Bhayanand Jha—Applicant

versus

Messrs. Central Textile Mills—Opposite Party.

The humble petition of the applicant and the opposite party—

Most respectfully sheweth:

1. That the abeve matter has been settled out of Court on the following terms:

 (a) That the applicant accepts the termination of the service made by the opposite party on 23rd October 1962.

 (b) That the Company has paid to him a sum of Rs. 460 (rupees four hundred and sixty) in full and final settlement of all his claims including bonus.

2. In view of the aforesaid payment the applicant gives up all his claims including reinstatement arising out of the said termination of service.

3. That an award be made on the above terms.

In the premises aforesaid the parties abovenamed most respectfully pray that Your Honour would be pleased to pass an award in terms of the joint petition and to pass such other or further order or orders as to Your Honour may seem fit and proper.

And your petitioners, as in duty bound, shall over pray.

Illegible.
10-8-64.
Bhayanand Jha (in Hindi).
For the workman.
10-8-64.

Witness:
Surendra Nath Das.
10-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3703-I.R./IR/8L-51/62.—22nd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 6635-I.R./IR/8L-51/62, dated the 29th November 1962, read with its Corrigendum No. 1411-I.R./IR/8L-51/62, dated the 2nd April 1963, the industrial dispute between Messrs. Central Textiles Mills, 149 Mahatma Gandhi Road, Calcutta-7, and their workmen represented by the Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Road, Salkia, Howrah, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Baidyanath Thakur, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by one Baidyanath Thakur of 146 Sib Thakur Lane, Calcutta-7, an employee of Messrs. Central Textile Mills, 149 Mahatma Gandhi Road, Calcutta-7, against the action of his aforesaid employers in dismissing him from service. (Case No. 139 of 1963 under section 33A of the Industrial Disputes Act.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL
WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge Fifth Industrial Tribunal.

Present for the Company: Shri Arun Kumar Dutta and Shri Biren Banerji, Advocates.

Present for the workman: Shri Nikhil Roy, Advocate.

The original reference out of which this case has arisen was made under G.O. No. 6635-I.R./IR/8L-51/62, dated 29th November 1962.

This is an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Baidyanath Thakur, an employee of Messrs. Central Textile Mills, alleging infringement of section 33 of the Act by the Company. Notice of the application was sent to the Company on 13th September 1963 for appearance and filing of the written objection. The Company filed its written statement on 20th December 1963, and 8th January 1964 was fixed for filing of documents by the parties. After several adjournments the case was fixed for hearing on 19th August 1964. In the meantime on 10th August 1964 the parties filed a joint petition of compromise stating that there has been a settlement of the dispute between the parties out of Court on the terms stated in the petition and praying for an award in terms of the settlement. I have perused the petition of compromise and the terms of settlement contained therein, and I find them to be quite fair and reasonable. I accept the terms of settlement and pass my award accordingly incorporating therein the petition of compromise as Annexure A which will form part thereof.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
13-8-64.

ANNEXURE

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL
WEST BENGAL

In the matter of an industrial dispute between Messrs. Central Textile Mills and their workmen

And

In the matter of Government of West Bengal, Labour Department, Order No. 6635-I.R./IR/8L-51/62 dated 29th November 1962

And

In the matter of Case No. 139 of 1963 in an application under section 33A of the Industrial Disputes Act

And

In the matter of Baidyanath Thakur—Applicant

Versus

Messrs. Central Textile Mills—Opposite Party.

The humble petition of the applicant and the opposite party—

Most respectfully sheweth:

1. That the above matter has been settled out of Court on the following terms:

(a) That the applicant accepts the termination of the service made by the opposite party on 17th December 1962.

(b) That the Company has paid a sum of Rs. 488.12 (rupees four hundred eighty-eight and 12 paisa) in full and final settlement of all his claims including bonus.

2. In view of the aforesaid payment the applicant gives up all his claims including reinstatement arising out of the said termination of service.

3. That an award be made on the above terms.

In the premises aforesaid the parties abovenamed most respectfully pray that Your Honour would be pleased to pass an award in terms of the joint petition and to pass such other or further order or orders as to Your Honour may seem fit and proper. And your petitioners, as in duty bound, shall ever pray.

Illegible.
For the Company.

Baidyanath Thakur
For the workman.
10-8-64.
Witness.
Surendra Nath Das.
10-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3711-I.R./IR/10L-88/63.—22nd August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 2772-I.R./IR/10L-88/63, dated the 13th July 1963, the industrial dispute between Messrs. Motor and Machinery Manufacturers Ltd., 10 Jawpur Road, Calcutta-30, and their workmen represented by the Motor and Machinery Workers' Union, 9 Jawpur Road, Calcutta-30, regarding the issue mentioned in the said order, being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Motor and Machinery Manufacturers Ltd., 10 Jawpur Road, Calcutta-30, and their workmen represented by the Motor and Machinery Workers' Union, 9 Jawpur Road, Calcutta-30. (Case No. VIII-140/63.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge.

Appearances:

For the Company: Shri Arun Dutta, Shri Birendra Nath Banerjee and Shri Nalini Mukherjee, Advocate.

For the Union: Shri Ramen Banerjee, Advocate.

AWARD

The Government of West Bengal, Labour Department, by order No. 2772-I.R./IR/10L-88/63, dated the 13th July 1963, referred under section 10 of the Industrial Disputes Act, 1947, the abovementioned dispute to this Tribunal for its adjudication.

Issue

Dearness Allowance.

After receipt of the reference from the Government on 19th July 1963, usual notices were issued to the parties fixing 8th August 1963 for their appearances and for filing of written statement by the Union. The parties entered appearances on 8th August 1963 and Union filed its written statement on 2nd September 1963. The Company filed its written statement on 18th October 1963 and also filed its documents on 7th January 1964. The Union also filed its documents on 25th February 1964 and after several adjournments the case was fixed for hearing on 29th July 1964. The case was taken up for hearing on 29th July 1964 and two witnesses were examined and some documents were also marked as exhibits and the case was adjourned to 11th August 1964 for arguments. After the argument for the Union was heard on 11th August 1964, the learned Advocte for the Company gave a proposal to the Union for consideration and for settlement of the dispute. Thereafter the parties agreed to the terms of settlement and put in a joint petition of compromise setting out therein the terms upon which the dispute had been amicably settled between them and praying for a compromise award accordingly.

I have considered the terms of compromise. These appear to be quite fair and lawful. I am satisfied that there has been a bona fide compromise of the dispute between the parties upon the terms set forth in the petition. I accepted the terms of compromise and I make a compromise award in terms of the joint petition of compromise filed by

the parties, a copy whereof is made a part of the award as an annexure.

Dictated and corrected by me.

K. P. MUKHERJEE, Judge.

K. P. MUKHERJEE,
Judge,
Fifth Industrial Tribunal,
14-8-1964.

ANNEXURE

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of order of reference No. 2772-I.R./IR/10L-88/63, dated 13th July 1963

And

In the matter of Motor and Machinery Manufacturers Ltd.—Employer

Versus

Their workmen represented by Motor and Machinery Workers' Union—Workmen.

The humble petition of both the employer and workmen abovenamed most respectfully sheweth—

That the parties hereto have amicably settled the dispute referred under the aforesaid order of reference by and between themselves on the following terms, viz.—

1. That the employer agrees to grant an increase of Rs. 3 (rupees three only) as dearness allowance to all workmen on existing scheme who are on the rolls of the employer on this date and are permanent, and the workmen agreed to accept the same, in full and final settlement of their past disputes with regard to their dearness allowance. The first of such increments will be paid along with salary of August 1964.

2. That the parties hereto agree that the said increase of Rs. 3 (rupees three) be paid to the above workmen with effect from the first day of November 1963, and the amount will be paid in three equal instalments, namely, one in September 1964, one in November 1964 and the balance in January 1965, along with their wages.

3. That the parties also agree that there will be a sliding scale of dearness allowance on the basis of Re. 1 (rupee one only) for every 5 points of increase or decrease of cost of living-index on the basis of the Third Engineering Tribunal Award to be implemented after this award comes into operation, that is to say, the increase or decrease due during the period August 1964—31st July 1965, will be given effect in August 1965.

4. That the workmen realise the financial position of the employer and undertake to co-operate with the employer to revise the norms of production already existing.

5. From the date of the operation of the award the temporary staff will be given this 3 rupees increase either in shape of D.A. or on consolidated basis.

6. That the parties agree that this settlement should be made a part of the award.

Your petitioners, therefore, pray that Your Honour will be pleased to approve of the above settlement and pass an award accordingly treating this petition of settlement as part of the award.

And your petitioners, as in duty bound, shall ever pray.

Illegible,
President of the Union.

Illegible.
Director.
For Motor & Machinery Mfrs. Ltd.,

Dated the 11th August 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3719-I.R./IR/15L-19/63.—22nd August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4831-I.R./IR/15L-19/63, dated the 30th November 1963, the industrial dispute between Messrs. Biswalaxmi Oil Mill, 20 Ultadanga Road, Calcutta-4, and their workmen represented by the Employees' Association, 1 Joy Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Biswalaxmi Oil Mill, 20 Ultadanga Road, Calcutta-4, and their workmen represented by the Employees' Association, 1 Joy Bhattacharjee Lane, Calcutta-3. (Case No. 295 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present.

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Appearances:

For the Company: Shri T. K. Jagadish, Labour Adviser of the Company.
For the Association: Shri Panchanan Bhattacharya, President.

AWARD

This dispute between Messrs. Biswalaxmi Oil Mill and their workmen represented by the Employees' Association was referred to this Tribunal under

Government of West Bengal, Labour Department, Order No. 4831-I.R./IR/15L-19/63, dated 30th November 1963, for adjudication upon the only issue which is as follows:

Whether termination of service of the following workmen is justified? To what relief, if any, are they entitled?

(a) Ram Kumar Jadav, (b) Jamuna Singh, (c) Nirgun Kahar, (d) Ramsurat Kurmi, (e) Kotowaru Jadav, (f) Kalu Murai, (g) Deosaran Pandey, (h) Motar Singh Munshi, (i) Ram Narayan Murai, and (j) Seharat Musumma.

After receipt of the order of reference on 3rd December 1963, usual notices were issued to both the parties fixing 28th December 1963 for appearance and filing of the written statement by the Union. The Union took time and filed its written statement on 15th January 1964, and the Company filed its written statement on 13th February 1964. 5th March 1964 was fixed for production of documents by the parties. Thereafter the Company prayed for inspection of certain documents belonging to the Union, and the Union was asked to produce those documents by 27th June 1964. The Union took time for filing the aforesaid documents for inspection by the Company, and 13th August was fixed for filing the said documents. Meanwhile, on 10th August 1964 the President of the Union Shri Panchanan Bhattacharya appeared and filed a petition to the effect that the concerned workmen had all left Calcutta and ceased to have connection with the Employees' Association which represented the workmen in the present dispute and consequently no useful purpose would be served in pursuing the proceedings further. He wanted to withdraw himself from the proceedings and requested that a "no dispute" award in this case be passed.

I have perused the petition of the President of the Union, and I also find that no useful purpose would be served by keeping the proceedings pending further in face of the petition of withdrawal of the case by the President of the Union and also in view of the fact that the workmen themselves are not available and the relevant documents also cannot be produced. In the circumstances, I pass a "no dispute" award and dispose of the case accordingly.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
13-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3811-I.R./IR/13L-10/63.—27th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 3389-I.R./IR/13L-10/63, dated the 14th August 1963, the industrial dispute between Messrs. Basanti Binding Works, 61/1 Surya Sen Street, Calcutta-9, and their workmen represented by Press Employees' Association, 249B Bowbazar Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Basanti Binding Works, 61/1 Surya Sen Street, Calcutta-9, and their workmen represented by Press Employees' Association, 249B Bowbazar Street, Calcutta-12. (Case No. VIII-165/63.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Anil Das Choudhury, Advocate.

For the Company: Shri K. K. Maitra, Vice-President of Assam, West Bengal, Orissa and Bihar Employers' Association.

AWARD

By Order No. 3389-I.R./IR/13L-10/63, dated the 14th August 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Basanti Binding Works, 61/1 Surya Sen Street, Calcutta-9, and their workmen represented by Press Employees' Association, 249B Bowbazar Street, Calcutta-12, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

1. Grades and scales of pay.
2. Dearness allowance.
3. Leave and holidays.
4. Working hours.
5. Security of service.

This is a reference made by the Government of West Bengal, in their Labour Department, under section 10 of the Industrial Disputes Act, 1947, for adjudication of some industrial disputes existing between Messrs. Basanti Binding Works, 61/1 Surya

Sen Street, Calcutta-9 (hereinafter be referred as the Company), and their workmen represented by Press Employees' Association, 249B Bowbazar Street, Calcutta-12 (hereinafter be mentioned as the Union).

As usual parties were given notices immediately after receipt of the reference, and they turned up promptly and filed their written statements. But after filing of the written statements by both the parties, it appears that the workmen who are numbering 26 in all, negotiated directly with the Company and amicably settled all their outstanding disputes with the employer. They have at the same time ceased to be the members of the Union which took up their cause. They accordingly intimated their intention to the Secretary of the Union by letter, dated 5th of August 1964, a copy of which has been forwarded to this Union. On the same date they have also addressed one letter to this Tribunal signed by all the 26 workmen, whereby they have intimated the fact that all the existing disputes have been amicably settled out of the Tribunal and they have prayed for a "no dispute" award. After receipt of this petition from all the concerned workmen, the Tribunal contacted Shri Anil Das Choudhury who is an Advocate and who appeared in this case as Vice-President of the Union and was shown the aforesaid two petitions signed by all the workmen of the Company. He has raised no objection to the disposal of the reference as prayed for by the workmen. Therefore, in the circumstances, I make a "no dispute" award and also do make the workmen's petition, dated 5th August 1964, a part of the award as an annexure thereto.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
18-8-64.

ANNEXURE

(REGISTERED WITH A/D.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri J. N. MANDAL, Judge.

In the matter of an Industrial Dispute
Between
Messrs. Basanti Binding Works
And
Their workmen, represented by Press Employees' Association (vide G.O. No. 3389-I.R., dated 14th August 1963)

Respected Sir,

In the above matter we beg to inform you that we the signatories of this petition are all workers of Messrs. Basanti Binding Works. There are 26 workers and all of us have signed this petition.

We have settled all our disputes pending before Your Honour with the Company amicably out of Tribunal and so Your Honour need not proceed with the hearing of the case fixed on the 12th day of August 1964.

We have also resigned our membership of the Union by a separate petition—a copy of which we have forwarded to Your Honour under Registered with A/D.

The Union has no right to appear before Your Honour for and on behalf of the workmen of Messrs. Basanti Binding Works; because all of us have resigned from the membership of the Union.

We pray that on the basis of this petition a "no dispute" award may be passed.

We have sent a copy of this petition to the Secretary of the Union and to the Company under Registered with A/D for their information.

We, therefore, most humbly pray that Your Honour would be graciously pleased to accept this petition and to pass a "no dispute" award, dated the 5th August 1964.

Copy to—

(1) The Secretary, Press Employees' Association, 249B Bowbazar Street, Calcutta-12.

(2) Messrs. Basanti Binding Works, 61/1 Surya Sen Street, Calcutta-9, for information.

Yours faithfully,

১। শ্রীদেবপ্রসাদ বসু ৫-৮-৬৪
২। রঞ্জিৎ রায় ৫-৮-৬৪
৩। শ্রীঅমলচন্দ্র চক্রবর্তী ৫-৮-৬৪
৪। নীতিশ সাহা
৫। নরেশচন্দ্র দাস
৬। আবুল হোসেন
৭। শ্রীগৌরচন্দ্র ঘোষ ৫-৮-৬৪
৮। শ্যামলকুমার পাল ৫-৮-৬৪
৯। শ্রীপ্রমোদলাল ঘোষ ৫-৮-৬৪
১০। শ্রীরাখালচন্দ্র সরকার ৫-৮-৬৪
১১। পরিতোষকুমার মুন্সী
১২। শ্রীচন্দ্রকুমার দে
১৩। ব্রজেন্দ্রচন্দ্র ভৌমিক
১৪। শ্রীসুবোধচন্দ্র কাঞ্জিলাল
১৫। শ্রীমণিমোহন দেব
১৬। শ্রীরসময় পাল
১৭। অনিলকুমার বণিক
১৮। রমণীকান্ত জানা
১৯। শ্রীকালাচাঁদ বণিক
২০। মনোরঞ্জন পাল
২১। শ্রীদিবাকর বাইন
২২। নিমাই দাস
২৩। শ্রীঅরুণকুমার বেরা
২৪। ফণি চক্রবর্তী—ফণিন্দ্রকুমার চক্রবর্তী
২৫। শ্রীশিশিরকুমার ঘোষ
২৬। দুলালকৃষ্ণ সরকার

J. N. MANDAL,
Judge, Third Industrial Tribunal.
18-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3816-I.R./IR/11L-402/63.—27th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 4437-I.R./IR/11L-402/63, dated the 22nd October 1963, the industrial dispute between Messrs. Govardhan Das P.A., 32 Netaji Subhas Road, Calcutta-1, and their workmen represented by Employees' Association, 3 and 4 Hare Street (2nd Floor), Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Govardhan Das P.A., 32 Netaji Subhas Road, Calcutta-1, and their workmen represented by Employees' Association, 3 & 4 Hare Street (2nd floor), Calcutta-1. (Case No. VIII-254/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri Jiten Banerjee, Advocate.

For the Union: Shri N. K. Ghosh, Advocate.

The Government of West Bengal by its Labour Department Order No. 4437-I.R./IR/11L-402/63, dated 22nd October 1963, referred to this Tribunal an industrial dispute between Messrs. Govardhan Das P.A., 32 Netaji Subhas Road, Calcutta-1, and their workmen represented by Employees' Association, 3 & 4 Hare Street (2nd floor), Calcutta-1, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the termination of service of Shri Basudeo Prosad is justified? To what relief, if any, is he entitled?

AWARD

After the receipt of the reference, notices were issued to the parties and written statements were filed by them. After some adjournments, on both sides' prayer the case was fixed for hearing on 16th July 1964. The Union examined P.W. 1 Shri Basudeo Prosad and he was cross-examined on the side of the Company. Thereafter before the hearing was concluded, a talk of compromise cropped up, and it materialised in the filing of a joint petition of compromise on 3rd August 1964. The workmen concerned Shri Prosad received payment of Rs. 310 in my presence and gave endorsement to the petition of compromise. The said petition was duly signed by the representatives of both the Company and the Union. Shri Prosad agreed to withdraw the case and accepted Rs. 310 in full and final settlement of his claim. An award is accordingly made in terms of the petition of compromise which will form part of the award as Annexure "A".

Dictated and corrected by me.

A. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
12-8-64.

ANNEXURE "A"

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri A. P. BHATTACHARYA, Judge

In the matter of Order No. 4437-I.R./IR/11L-402/63 of 22nd October 1963
And
In the matter of an industrial dispute between Messrs. Govardhan Das P.A. and Shri Basudeo Prosad as represented by Employees' Association, 3 & 4 Hare Street, Calcutta.

Terms of Settlement

The abovementioned dispute is settled on the terms as follows: Shri Basudeo Prosad agrees to withdraw his case from the Hon'ble Tribunal and the said withdrawal is accepted by the Employees' Association by whom he is represented.

Messrs. Govardhan Das P.A., 32 Netaji Subhas Road, Calcutta, the Company, agrees to pay Shri Basudeo Prosad the sum of rupees three hundred and ten (Rs. 310) in all as an ex-gratia lump payment in consideration of his work in the past in this Company.

This payment is made in full and final settlement of all his claims whatsoever it may be as such there would not be any dispute heretofore.

For the employer:
Illegible
(for Manager).
Jiten Banerjee,
Advocate.
3-8-64.

For the employee:
M. K. Ghosh,
Advocate.
Basudeo Prosad.
3-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3810-I.R./IR/4L-4/64.—27th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 666-I.R./IR/4L-4/64, dated the 19th February 1964, the industrial dispute between Messrs. Wayside Garage (P) Ltd., 166B Shyama Prasad Mukherjee Road, Calcutta-26, and their workmen represented by the Road Transport Mazdoor Congress, 286 G.T. Road (South), Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Wayside Garage (P) Ltd., 166B Shyama Prosad Mukherjee Road, Calcutta-26, and their workmen represented by the Road Transport Mazdoor Congress, 286 G.T. Road (South), Howrah. (Case No. VIII-47/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri Jiten Banerjee, Advocate.
For the Union: None.

The Government of West Bengal by its Labour Department Order No. 666-I.R./IR/4L-4/64, dated 19th February 1964, referred to this Tribunal an industrial dispute between Messrs. Wayside Garage (P) Ltd., 166B Shyama Prasad Mukherjee Road, Calcutta-26 (hereinafter referred to as the Company), and their workmen represented by Road Transport Mazdoor Congress, 286 G.T. Road (South), Howrah (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the dismissal of Shri Bhagwandin Singh is justified? To what relief, if any, is he entitled?

Award

After service of notice, the parties appeared. The Company filed its written statement, but the Union did not. The Company raised an objection that it is not an industrial dispute, inasmuch as the Union named in the order of reference, namely, Road Transport Mazdoor Congress, is not a Union of the workers of this Company, and as such it is not competent to espouse the cause of the dismissed workman Shri Bhagwandin Singh. The matter was fixed for ex parte hearing both on preliminary point as well as on merits.

With regard to the preliminary point, there is no evidence on the side of the Union on whom the onus lies to prove that the Road Transport Mazdoor Congress can represent and espouse the cause of the dismissed workman. It must be shown that this Union is either the Union of the workmen of this Company or an appreciable number of workmen of this establishment are members of this Union, and authorised this Union to espouse the cause of the dismissed workman. There is evidence to the contrary on the side of the Company in the evidence given by Shri Ganesh Chandra Banerjee, Managing Director. I accordingly hold that the Road Transport Mazdoor Congress has no authority to espouse the cause of the dismissed workman, and as such it is not an industrial dispute.

Coming to the merits of the case, the Company proved by oral and documentary evidence the fact that the workman concerned was guilty of misconduct for which he was charge-sheeted. An enquiry was held and it was attended to by the said workman, and thereafter the dismissal order was issued on justifiable grounds. In the circumstances, the dismissal in this case is justified, and the workman concerned is entitled to no relief.

This my award.

Dictated and corrected by me.

A. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
12-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3866-I.R./IR/11L-186/63.—29th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 2230-I.R./IR/11L-186/63, dated the 5th June 1963, the industrial dispute between Messrs. Albion Plywood Ltd., Budge Budge, 24-Parganas, and their workmen represented by Albion Plywood Workmen's Union, Budge Budge, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And wheeras the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Albion Plywood Ltd., Budge Budge, 24-Parganas, and their workmen represented by Albion Plywood Workmen's Union, Budge Budge, 24-Parganas. (Government Order No. 2230-I.R., dated 5th June 1963.) (VIII-119/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Company: Shri S. C. Sen, Advocate.

For the Union: Shri P. K. Sanyal, Advocate.

This is a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. Albion Plywood Ltd. and their workmen represented by the Albion Plywood Workmen's Union. The issue framed in the order of reference is as follows:

Issue

Grades and scales of pay of the workmen.

The parties duly appeared in this case and submitted their written statements. In short, the case of the workmen is that the Albion Plywood Ltd. (hereinafter referred to as the Company) is one of the biggest manufacturers of plywood in India. This industry earns foreign exchange. Since 1960 the production of the Company has been increased and the Company is making expansion of its business. It is also alleged that the Company was attained very sound financial position. Since 1960 the cost of living in West Bengal has been going up. The Company does not pay any dearness allowance separately, and the total remuneration paid to the workmen falls short of the barest minimum necessary in the present economic condition. It is also stated that the operations carried on by the workmen require skilled and technical knowledge. There was a previous agreement with the Company regarding the wages but that agreement has been terminated by the workmen and fresh demands are made for the fixation of grades and scales of pay of the workmen. The workmen have prayed for introduction of grades and scales of wages according to the certain categories of workmen.

The Company in reply to the written statement submitted by the Albion Plywood Workmen's Union (hereinafter described as the Union) has stated that the financial position of the Company cannot be considered to be very sound, and that it has been trying to pay proper wages and other amenities to the workmen according to its financial capacity. On 8th February 1960 there was an agreement between the Company and their workmen regarding the wages of the workmen and since then there has been no change of circumstances justifying the change of the pay scale and classification of the workers as claimed by the Union. It has been admitted that since 8th February 1960 there has been gradual increase in the output of the factory but such increase is by no means considerable. On the other hand, the Company is to meet numerous other financial commitments. It has been alleged from the side of the Company that the expansion of the Company's activities has been effected more out of the loans raised than by its profits. There has been no increase in the work-load of the workmen. The Company has also stated that since 1960 a substantial number of plywood factories had been established in West Bengal and this has given rise to a keen competition in the market. The Company submits thta the Tribunal would not consider about the fixation of wages in respect of individual cases but it will decide the question of wages of the workmen in general. It is stated further that the existing classification of the workmen mentioned in the agreement is proper and fair. The Company claims that the existing classifications and wages for the categories of workmen are fair and proper and that it should not be interferred with. According to the Company, its present financial position will not justify the introduction of any time scale as prayed for by the Union. The Company has said in its written statement that it pays a consolidated amount including basic pay and dearness allowance to the workmen and no dearness allowance is paid separately. It has been affirmed in the written statement that the present wages of the workmen compare favourably with the wage structure of other plywood factories, not only in the State of West Bengal but in the rest of the country as well. The Company, however, does not admit that the workmen employed require any highly skilled and technical knowledge. They are mainly unskilled workers with a small amount of skill. They are not required to do any highly skilled job. The Company has prayed that there should be no alteration in the classification of the workmen or their rates of wages or any scale or time scale as claimed by the Union.

Several witnesses have been examined on the side of the Union but on the side of the Company its Works Manager has been examined. Several documents have been admitted in evidence on both the sides.

The Union in its written statement has referred to the classification of the workmen, and the placing of the workmen in such grades and on such scales of pay as relate to their work irrespective of their present designation. The Union has not adduced any evidence regarding the classification of the workmen according to the duties done in the factory of the Company, and there is no sufficient or reliable evidence as to the nature of work done by a particular workman. Practically speaking, there has been no attempt before me to give stress upon the classification of the workmen according to the nature of their duties. Even during the argument, no attempt was made by the parties regarding the classification of the workmen. It is, therefore, not possible for this Tribunal to classify all the workmen of this Company according to the duty allotted to them.

The main question before me relates to the grades and scales of pay of the workmen and for that purpose I am to consider what should be the minimum wage of the workmen and what should be the maximum in the scale of pay. I am also to see whether gradation and scales of pay of the workmen can be fixed. I shall, first of all, refer to the oral evidence adduced in this case. P.W. 1 Shri J. R. Jain, is an employee of Messrs. Jayasree Plywood. He has produced balance sheets and Profit and Loss Accounts for the years 1960, 1961 and 1962. This particular unit of the Jayasree Plywood which is a part of Jayasree Tea and Industries Ltd. was commissioned in 1962. The said Company maintains a consolidated balance sheet and Profit and Loss Accounts, and there is no balance sheet or Profit and Loss Accounts for Jayasree Plywood Unit. P.W. 2 is the President of the Albion Plywood Workmen's Union. He has produced a copy of the agreement between the Esso Standard Eastern and the Petroleum Workers Union regarding certain items including wages. He has produced certain calculations made by him with reference to the 15th Labour Conference recommendations, and the prices of different commodities prevailing at Budge Budge. The calculations are collectively marked Ext. 4. The witness has not compared his calculations with those relating to the previous years. The witness has not seen the agreement between the Esso Standard Eastern and the Petroleum Workers Union. He has admitted however that the Esso Standard Eastern is one of the richest companies in oil industry. He has not ascertained about its financial position. P.W. 8 is the Personnel Officer of Jayasree Tea and Industry Ltd. He has admitted that the plywood business of the Industry started in April 1962. He has produced a chart of different categories of workmen employed in plywood section of Jayasree Tea and Industry Ltd. That chart is Ext. 22.

Several workmen of the Company had been examined on the side of the Union. P.W. 3, Sk. Anoarali, is an Operator of the Hot Press Department. He runs the machine and watches the temperature. All veneers made to size come to the Hot Press Section before they become finished goods. It appears from the evidence of the witness that there are several sections of Hot Press Department. The witness wants to say that without training for six months nobody can act as operator or glue mixture. This witness read up to the Class VIII. He learnt his work during his service in the factory. He was at first working as Spreading Operator and then he was promoted as Hot Press Operator. P.W. 4, Shri Bera, works in the godown of the factory. He is known as helper. He prepares the list of finished goods. After due check up the goods are taken to the godown with the help of coolies and then the witness submits report to the godown-in-charge. The goods are loaded under his supervision. From this witness we get that plywood is used for table, chair, window leaves, ceiling, railway coachs, ship and aeroplane. The evidence further is that the finished goods of the Company are sent out of India. This witness is a Matriculate, but he had admitted that the works of the helper do not require that he should be a Matriculate. P.W. 5, Indradev, is the Peeling Operator. He started his work as coolie of the Peeling Department and worked for about a year. Thereafter he worked as a coolie in the Decorating Section for the last three years where he has been working as an Operator. He says that it takes about a year to get training as an Operator of the Peeling Section. In cross-examination he has stated that although he is designated as coolie, he is acting as an Operator. Every coolie gets Rs. 2.16 nP. per day as his remuneration. But the Operator of the Peeling machine gets Rs. 3.20 nP. per day. It is clear therefore that P.W. 5 is a coolie and whenever he acts or rather officiates as the Peeling Operator, he gets the wages of the Operator. P.W. 6 is a Splicing Operator. A helper assists him to run the machine. This witness also started work as a coolie, and for the last three years he has been working as an Operator. He says that an ordinary coolie cannot do the work of Splicing Operator, but for such work, he requires training for about eight or nine months. P.W. 7 is a Flash-door Checker. He started his work as a coolie from 1955 and from 1956 he has been working as a checker. He says that he took training for 10 months before he was taken in as a checker. This witness read up to Class VI.

On the side of the Company Shri R. D. Goutam, the Works Manager of the Company, has been examined as O.P.W. 1. He is an Engineer. He has been working here as Works Manager from 1957. He executed the agreement Ext. G on behalf of the Company. His evidence is that the profit position of the Company has not changed since 1960 and rather the profit position of the Company is going down since then. According to him, although the sale has increased according to the balance-sheet, the profit has come down because the cost of raw materials has increased steadily and on account of keen competition in the market, the sale-price of the production has been decreased. The witness has also given a chart showing different categories of employees of the factory. This has been marked Ext. H. The minimum rate in this exhibit is according to the agreement Ext. G, and the maximum rate is inclusive of the ad-hoc increment mentioned in the said exhibit. From this witness we also get that there was an increase in production in 1961 but again there was a fall in 1963. He has denied the suggestion that a large number of machineries had been set up after 1960. The Works Manager, during the cross-examination, has stated that there has been decrease both in production and sales in 1963. Of course, the Company has acquired two sets of seasoning kilns during the year 1962-63 and during this period, the Company has installed a slicer.

Both the parties have brought in several documents in evidence. The balance-sheets of the Company are exhibited.

The issue in the order of Reference relates to grades and scales of pay of the workmen. No attempt has been made in this case to classify the workmen of the Company according to their duties or qualifications. At the time of argument even, none of the parties has made any endeavour to classify the workmen into several grades, so that any scale of pay may be fixed for any such class of workmen. In the absence of any reliable material, I cannot therefore make any classification of the workmen according to any grade. I must also say that the Union, even at the time of argument did not place

before me any proposed gradation or scales of pay with regard to any class of workmen of the Company. The submission of the Union, at the time of argument, has been that the financial condition of the Company is prosperous and in view of the present day standard of living and also considering the wages which are being paid in the other factories, the minimum pay of the workmen should be raised and a fair maximum rate should be fixed. Both the parties have agreed before me that the wages should be fixed on the basis of region-cum-industry, if available.

First of all, I shall consider the financial condition of the Company and also its operations. I must note in this connection that after the argument was concluded, the Company filed an application for putting in the balance-sheet for the year 1962-63 in evidence. I heard both sides. The Union had no objection to the balance-sheet being taken in evidence and it was marked exhibit. The Union was allowed an opportunity to adduce evidence against it if any, but the Union did not adduce any further evidence. Further arguments of both the sides were heard. The balance-sheets of the Company are marked Ext. A series. The balnce-sheets of the Company will show that from 1961 there was a downward motion for the profit of the Company and ultimately, the balance-sheet for the year ended 30th September 1963 shows that the Company suffered loss for the year in question. As against the balance-seets, it has been argued from the side of the Union that according to the balance-sheets there was some acquisition of machineries by the Company and reserves were made every year. These facts, according to the Union, show that the Company is very much prosperous but with regard to Ext. A(3), the balance-sheet for the year 1963, it has been submitted from the side of the Union that the apparent loss is no loss because the balance-sheet shows strong financial position with future prospect. Moreover, Ext. A(3) shows that the cost of the stock of raw materials would be worth more than Rs. 18 lakhs. This amount was handed over for the next year. The Works Manager has stated in his evidence that the profit position of the Company has been going down since 1960. He has also stated that the decline in the profit was due to the increase in the cost of raw materials and the decrease in the sale price in the market on account of keen competition. The witness has further stated that there was fall in the production in the year 1963 below the mark. The evidence of the Works Manager is supported by the balance-sheets filed. Exhibit A(3), the balance-sheet for the year 1962-63 shows that lessor quantity of raw materials was consumed while for the year 1961-62, the quantity of raw materials consumed was greater. The balance-sheet will show that in the year 1962-63, there was a sharp decline in the sales of production. The Director's Report in Ext. A(3) has been referred to me from the side of the Union. This will again show that there was a decline in production and this decline was due to curtailed and interrupted timber supply from Assam and Andamans. It has been stated that the cost of production was further pushed up by the higher price of indigenous chemicals which had to be used in the absence of imported chemicals. It has been noted also that there was no corresponding increase in the price of the finished products. We also get that a steam generating set is being installed to augment the power supply and it is hoped that the increased supplies of veneers from the Andaman unit will lead to fuller utilisation of capacity of the plywood factory at Budge Budge. On the whole, on consideration of all the facts and circumstances, I have no manner of doubt in my mind to hold that at present, the progress of the Company has been rather checked on account of decline in production and sales coupled with increasing cost of raw materials and chemicals. There is no doubt that the Company was progressing in the last few years but at present, the progress has been arrested although the Company expects that it will go forward steadily in future. It is admitted at the time of argument by both the sides that the Company exports its products and as a result thereof, there has been some national gain. There can be no doubt that if the present difficulty is overcome, the Company with its future scheme will be able to go ahead successfully. At the present moment, if any liability is thrust upon the Company, its scheme and progress will seriously be affected.

I shall now consider the wages of the workmen of this Company on the basis of industry-cum-region. Admittedly, there is no other Plywood Factory nearabout the place of the Company's factory at Budge Budge. The Union wants to rely upon the wages of some other business concerns, relating to Jute and Petroleum. Exhibit 3 is the memorandum of settlement between Esso Standard Eastern and Petroleum Workers' Union. P.W. 2 has stated that Esso Standard Eastern is one of the richest Company in oil industry. He has not ascertained about its financial position. The agreement Ext. 3 cannot be considered as any basis. P.W. 2 has prepared a chart showing the minimum wage in accordance with the terms recommended by XV Labour Conference held on 11th December 1957. The chart has been marked Ext 4. P.W. 2 has stated that his calculations were not compared with those relating to previous years. Moreover, the chart itself will show that in the present situation of the society, the claim of the Union is unthinkable and it is impossible to satisfy that claim. The minimum wage claimed by the Union amounts to Rs. 225.81 nP. The Union wants to rely upon the report of the Central Wage Board for Jute Industry 1963. There is no material to suggest that Plywood Industry and the Jute Industry or the duties of the workmen in both the industries are the same. I cannot say that the Board's recommendation regarding jute workers will be applicable in case of Plywod Industries.

The Union wants to rely upon the rates of wages prevalent in Messrs. Jayasree Plywood. Exhibit 22 is a chart showing the remunerations of the workmen. P.W. 1 appeared before this Tribunal on behalf of Jayasree Plywood. He has stated that Jayasree Plywood is a Unit of Jayasree Tea and Industry Limited. This particular unit was commissioned in 1962. There is no separate balance-sheet or Profit and Loss Account for Jayasree Plywood. A consoliduated balance-sheet and Profit and Loss Accounts for Jayasree Tea and Industry Ltd., is being maintained. The Unit of Jayasree Plywood is operating at Khardah, a long way off from Budge Budge where the Albion Plywood Ltd. has its factory. Moreover, we have not before me,

any material to show that the functions of the workmen having the same designation, working in Jaysaree Plywood and the Company are the same. On the other hand, Ext. 22 will show that the monthly rated operators of Jayasree Plywood are performing the supervisory jobs, whereas such operators of the Company have no such supervisory job. Exhibit 22 therefore cannot be accepted as a basis for the fixation of minimum wages for the workmen of the Albion Plywood Limited. We have not before me any material to understand the financial position of Jayasree Plywood of Khardah. The Union has filed some balance-sheets of Andamans Timber Industries Limited, but nobody has been examined to prove the labour condition of this business concern and I have nothing before me to indicate the prevalent wages of the workmen there. Exhibit 2 series are therefore of no importance.

The Company on the other hand wants to rely upon the minimum wages paid by some other Plywood business concerns. Exhibit D is a copy of a letter written by Messrs. Mysore Commercial Union Limited, Bangalore, in which it has been stated that the minimum wage for an adult male unskilled worker of the said Company has been fixed at Re. 1 per day. Exhibit E is a copy of another letter written by the Indian Plywood Manufacturing Company Limited, Bombay, stating that the minimum wage that is being paid to an unskilled labourer, working at the Dandeli Factory, is Rs. 1.69 nP. per day, but over and above that he gets free accommodation and other free benefits as water supply and kerosene oil for lighting and residence in the housing colony of the Company. Exhibit F is a copy of a letter written by the South Indian Plywood Manufacturers' Association to all the members of the Association particularly in Kerala State, giving a list of the minimum wages of different categories of labourers. From this it appears that an unskilled labourer gets Rs. 2 per day. Exhibit C is a letter of Andaman Timber Industries Limited showing that the minimum rate of wages in the factories of this Company is Rs. 2 per day inclusive of dearness allowance. It is also stated that there is no graded scale. On the basis of these documents, the Company has argued that the minimum rate of the wages of the workmen of the Albion Pvt. Ltd., viz., Rs. 2.16 nP. per day of 8 hours' work is most reasonable. It is very difficult, without any sufficient material regarding the cost of living and other factors to rely upon the minimum rates prevailing in other States. However, from Ext. 22, the chart of minimum rates prevailing in Jayasree Plywoods Limited relied upon by the Union and Ext. C, the latter giving the minimum rate of wages in the factories at Calcutta and Andaman of the Andamans Timber Industries Limited, we may get an idea about the minimum wages prevailing in West Bengal. Those two exhibits cannot be accepted as the basis for fixation of the minimum or the reasonable wages of the workmen in any Plywood Factory at Budge Budge. No evidence has been adduced before me to show that there is any grade or scales of pay of the workmen of any Plywood Industries. It has been contended from the side of the Company that Puja bonus is being paid to the workmen over and above the wages earned. It has been strenuously argued that in no other Plywood factory Puja bonus is being paid. The Company has submitted that the payment of Puja bonus should be considered as an amenity over and above the wages actually earned and if this fact is considered it should be held that the earnings of the workmen of the Company are more than expectation. Exhibit G(1) shows that there has been an agreement between the Company and their workmen regarding Puja bonus. Exhibit G(1) is the copy of a Memorandum of Settlement. It shows that Puja bonus is being paid to the workmen to the extent of two months and five days' wages to all their permanent workmen. This is certainly of financial advantage to the workmen of this Company. If this bonus is considered, then certainly the wages given to the workmen of this Company cannot be considered as less favourable when remunertions of other Plywood Industries are taken into consideration. Exhibit G(1) was executed on 22nd November 1961 and it is to remain in force up to the end of 1964. This is temporary arrangement no doubt, but when the Company has given special stress upon the payment of Puja bonus to the workmen during argument to show that the wages paid by the Company are reasonable, then I can safely take it for granted that the payment of Puja bonus to the workmen has been accepted by the Company as a part and parcel of pecuniary earnings allowed to the workmen along with the wages. When Ext. G(1) was executed the financial condition of the Company was very satisfactory. There was another Memorandum of Settlement between the Company and their workmen. That was executed on 8th February 1960 by both the sides. The evidence shows that the present rates of wages are on the basis of that agreement. The Company has argued that although the Union has given notice revoking that Settlement, there has been no change of circumstances for which the Union may demand wages at a higher rate. It is true that in 1960, when Ext. G, the Memorandum

f Settlement regarding wages was executed, the nancial condition of the Company was prosperous. At present, the progress of the Company has been etarded and on account of the present day market, he Company has sustained loss as will be evident rom Ext. A(3). In fact there has been no change f circumstances in favour of the Union because here has been deterioration in the business of the Company on account of the decline in the sale and roduction of the Company due to several factors nd not on account of any latches on the part of he Company. On account of this change of ircumstances, the Company may very well say that t present, the Company cannot be burdened with rther financial liabilities. I have given my best onsideration to the facts and circumstances of this ase and I think that the Company should not be addled with such a burden so that it may not hrive and prosper. It is no good to check the rogress of the Company for, in that case the work-nen will ultimately suffer. If anything bad happens o this Company, the fate of the workmen working n the factory will be at stake and the national roduction and gain will certainly be affected. After studying the minimum rates of wages of lifferent industries, I find that at present, the wages aid by the Company to its workmen at Budge udge are on the whole, fair and reasonable specially n view of the fact that the Company is paying Puja onus to its workmen. I believe the Company ould be given some opportunity to recuperate its nancial position so that it may, in future, raise the age-structure, if possible. In the circumstances, I annot say that there should be at present grada-ons and scales of the wages of the workmen but am inclined to fix the rate of the minimum wages the workmen of the Company at Rs. 2.25 paise er day of eight hours' duty. I find from Ext. H, he chart prepared by the Company and which is ot challenged before me from the side of the Union, that the minimum wage that is being paid o a workman is Rs. 2.16 nP. and there are some orkmen who are getting Rs. 2.24 nP. per day. I ink, the lower limit of the wage per day should e raised to Rs. 2.25 payse. This increase of the te of the minimum wages of the workmen will not riously affect the Company's financial position. he Company has not included the durwans or the embers of the Watch & Ward department in its art, but from Ext. 20 prepared by the Union, it pears that the wages of the members of the Watch d Ward Department are reasonable as minimum r the present.

Before conclusion I must mention another fact. t the request of both the parties, I inspected the mpany's factory at Budge Budge, in course of the aring accompanied by the representatives of the nion and the Company. I inspected the factory 14th December 1963 and visited several depart-ents. I found the men at work. The operations re explained by both the sides and after inspection, am of the opinion that most of the workmen cluded several operators do not require any high ill for their work. I think, any ordinary labourer n become an operator if he has general intelligence d if he gets a practical training for about six nths. This belief of mine is based upon the idence given by several workmen examined in this case and confirmed by the actual operations seen on the spot. It appears that an ordinary cooli or labourer may become an operator if he gets some training for a period. He does not require any special education. Any cooli having commonsense and ordinary intelligence, is able to do the functions of operators in several departments of the factory. Heavy manual labour is also saved by several mechanical processes.

In view of my findings above I do not think that there should be any fixation of grades and scales of pay of the workmen of the Company. I have, however, fixed the minimum wages of the workmen at Rs. 2.25 paise per day. As I have already indicated that the Company has treated the Puja bonus as a part of the earnings of the workmen in service, such bonus shall be paid every year according to the term Nos. 2 and 6 of Ext. G(1), until and unless wages of the workmen are revised in future either by mutual agreement or by any award or otherwise according to law. I have considered this bonus as a part of the earnings of the workmen while considering the rates of wages. I further direct that the workmen of the Company would be entitled to the benefit of the minimum wages fixed by me, with effect from 1st April 1964.

This is the award.

Dictated and corrected by me.
R. BHATTACHARJEE, Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
13-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3806-I.R./IR/11L-358/63.—27th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 250-I.R./IR/11L-358/63, dated the 29th January 1964, the industrial dispute between Messrs. Singlee & Co., 7 Bentinck Street, Calcutta-1, and their workmen represented by the Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV

of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Singlee & Co., 7 Bentinck Street, Calcutta-1, and their workmen represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12. (Case No. VIII-24/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri C. L. Ganguli, Advocate.
For the Union: Shri Atul Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 250-I.R./IR/11L-358/63, dated 29th January 1964, referred to this Tribunal an industrial dispute between Messrs. Singlee & Co., 7 Bentinck Street, Calcutta-1, and their workmen represented by Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12, for adjudication under section 10 of the Industrial Disputes Act.

The issues framed in this case for adjudication are as under:

1. Whether the workmen named in Annexure I are entitled to wages from 6th December 1962 to 3rd January 1963?
2. Whether the workmen named in Annexure II are entitled to wages for the period from 19th June 1963 to 27th July 1963?
3. Whether the workmen named in Annexure III are entitled to wages for the period from 13th July 1963 to 27th July 1963?

AWARD

The names of the workmen mentioned in Annexures I, II and III to the order of reference are given below:

Annexure I

1. Kesawar Ram.
2. Fulchand Ram.
3. Jagrup Ram.
4. Mukhlal Ram.
5. Ram Newaj Ram.
6. Ram Pujan Ram.
7. Bhuli Ram.
8. Govind Ram.
9. Radha Ram.
10. Sudarsan Ram.
11. Deoraj Ram.
12. Pujan Ram.
13. Biswanath Ram.
14. Sheo Pujan Ram.
15. Sheo Narayan Ram.

Annexure II

1. Bhuli Ram.
2. Sheo Narayan Ram.

Annexure III

1. Kesawar Ram.
2. Radha Ram.
3. Mukhlal Ram.
4. Narain Ram.
5. Nand Kumar Ram.
6. Ram Newaj Ram.

After the reference was received, the parties were served with notices, and they filed their respective written statements. Then the case was fixed for hearing on 6th August 1964. On that date a talk of compromise started, and it culminated in a settlement of the dispute before this Tribunal. The representatives of both the Union and the Company signed the joint petition of compromise and filed it before this Tribunal on that date. The terms of settlement are fair and reasonable and may be accepted. An award is accordingly made in terms of the petition of compromise which will form part of the award as Annexure "A."

Dictated and corrected by me.
A. BHATTACHARYA, Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
12-8-64.

ANNEXURE A

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute
Between
Messrs. Singlee & Co., 7 Bentinck Street, Calcutta
And
Their workmen represented by Calcutta Leather Workers' Union, 12, Arpuli Lane, Calcutta-12
And
In the matter of an Order of Reference No. 250-I.R.-IR/11L-358/63, dated, 29th January 1964.

The parties abovenamed beg to state as follows:

1. That the parties—Messrs. Singhlee & Co. and their workmen through their Union—have amicably settled their dispute.
2. The management Company—Messrs. Singlee and Co.—has agreed to compensate their workmen, and as such there is no dispute.

It is therefore humbly prayed that your honour will be graciously pleased to make an award of no dispute.

And for this act of kindness, the petitioners shall ever pray.

For the Company:
C. L. Ganguli, Advocate.
6-8-64.

For the Union:
Atul Chandra Roy, Advocate.
Dwip Narayan Das,
Secretary of the Union.
6-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3750-I.R./IR/10L-257/62.—24th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 179-IR/IR/10L-257/62, dated the 11th January 1963, the industrial dispute between Messrs. Wesman Engineering Co. (P.) Ltd., 41 Dum Dum Road, Dum Dum, Calcutta-28, and their workmen represented by Wesman Engineering Workers' Union, 24 H. L. R. Road, Calcutta-28, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Wesman Engineering Co. (P.) Ltd., 41 Dum Dum Road, Calcutta-28, and their workmen represented by Wesman Engineering Workers' Union, 24 H. L. R. Road, Calcutta-28. (Case No. VIII-7 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Ram Sen.

For the Company: Shri D. N. Varma, Labour Officer of the Engineering Association of India.

AWARD

By Order No. 179-I.R./IR/10L-257/62, dated the 11th January 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Wesman Engineering Co. (P.) Ltd., 41 Dum Dum Road, Dum Dum, Calcutta-28, and their workmen represented by Wesman Engineering Workers' Union, 24 H. L. R. Road, Calcutta-28, regarding the matter specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the workmen are entitled to any Profit Bonus for the year 1960-61?

If so, what should be the quantum?

This is a reference made under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Wesman Engineering Co. (P.) Ltd., 41 Dum Dum Road, Dum Dum, Calcutta-28 (hereinafter be referred as the Company), and their workmen represented by Wesman Engineering Workers' Union, 24 H. L. R. Road, Calcutta-28 (hereinafter be referred as the Union).

Notices having been received from this Tribunal, both parties entered appearances and presented their cases in writing.

The Union's case in the written statement is, as usual, that the Company is a prosperous engineering concern having employed more than 150 workmen, but the workmen are not being given proper and adequate wages. The Company has, for long, been paying some bonus before Puja every year on the basis of a scheme, and in accordance with that scheme, the Company has paid only two months' wages as bonus in the year 1961. But the Company having made sufficient profit the workmen claim additional bonus out of profit for the year 1960-61. They claim three months' wages as additional bonus for the said year.

The Company has raised some preliminary objections. The first one is that the union has no locus standi to raise the present dispute inasmuch as it does not truly represent the majority of the workmen in the employ of the Company. The second objection of the Company is that the present reference in respect of the workmen's claim of bonus for the year 1960-61 is not maintainable in view of the fact that there is a bipartite agreement arrived at between the parties in existence and in terms of that agreement the workmen have received two months' consolidated wages on 20th September 1961 as bonus for the year 1960-61. The said agreement is still subsisting and binding on the parties under section 19(2) of the Industrial Disputes Act, 1947, and the said agreement has not been duly terminated in accordance with law.

Besides the above preliminary objections taken by the company, it has been further stated that the workmen cannot claim bonus simultaneously on two different basis, viz., on the basis of the agreed scheme and on the basis of Company's trading results. The Company has denied all other allegations raised in the written statement by the Union.

Decision

The Union has examined two witnesses, Secretary of the Union and a workman, and the Company has examined an equal number of witnesses, they are the Works Manager and the Accountant of the Company. The Union has exhibited one document and the Company has relied on a number of documents exhibited in the case.

Of the two preliminary objections raised by the Company in the written statement, the first one was not pressed at the time of hearing of the case. That objection as to the locus standi of the Union was ultimately abandoned and waived by the Company.

The other objection, viz., the question of maintainability of the reference relating to the Workmen's demand for additional bonus in view of subsequent agreement between the parties has been seriously pressed and pursued. Admittedly there was a Bipartite agreement between the workers and the Company or in other words, between the employers and the employees on 4th October 1956, and in terms of that agreement the Company has been paying bonus to its workmen according to the agreed scheme of bonus. P.W. 1 Shri Saral Sen, the Secretary of the Union, admits in his evidence this agreement Ext. A. He further admits in his cross-examination that the Union or the workmen did not raise any objection at the time of payment of bonus during the last two years in accordance with the agreed scheme. P.W. 2 Shri Harihar Dey who is a workman also admits that the payment of bonus was received without any protest. D.W. 1 Shri L. V. Bhaswani, the General Manager of the firm, has deposed that the Company has already paid two months' wages as bonus to the workmen for the year 1961 which is not challenged. Therefore, it is an admitted fact that there is an agreed scheme of bonus and the Company has not violated the terms of agreement but has been regularly paying bonus every year according to the scheme mutually agreed upon between the parties, and admittedly for the year 1960-61 the workmen have already been paid two months' wages as bonus at the scheduled time. It is not disputed by the Union that in making the payment of two months' wages as bonus for the year 1960-61 there has been any violation of the terms of the bipartite agreement Ext. A. It appears from the said agreement that bonus to be calculated at Rs. 2,250 on Rs. 10,00,000 and it is to be paid only on goods delivered and for which bills have been drawn. Therefore, the basis of calculation of bonus is the actual amount of sale proceeds which amount depends on production as well as prevailing prices of the goods produced and sold. Therefore, it cannot strictly be called production bonus which depends upon the quantum of production of individual workman. In the present case it is the sum total of the various goods produced by the different departments irrespective of the capacity of the individual workman to produce. The question of profit in a way is also covered up by the agreed scheme of bonus because in accordance with the amount of profit the quantum of bonus will also be higher as I have said the total sale proceeds will depend upon the production, margin of profit and also on the quantity actually produced sold. Therefore, the workmen will not be competent to raise a separate and distinct claim for profit bonus so long the agreed scheme of bonus subsists. If they are not satisfied with the existing scheme of bonus, to which they voluntarily agreed and in accordance with which scheme of bonus they have been accepting payment regularly every year without a murmur or protest, they can get away from that agreed scheme of bonus only by termination thereof in accordance with law. But admittedly there has been no termination of the agreement Ext. A. Therefore, it continues to be binding upon the parties to the agreement until the expiry of two months from the date on which a notice in writing of an intention to terminate the settlement is given by one of the parties to the other party under section 19(2) of the Industrial Disputes Act. P.W. 2 Shri Harihar Dey is a workman in service of the Company for nine years. He admits that no notice of termination of agreement was given to the management.

The Union of the workmen does not contend that whatever bonus the workmen are being paid every year by the Company is a customary bonus or it is claimed as condition of service. But it is definitely admitted that the workmen are being paid bonus according to the terms of the agreed scheme of bonus Ext. A. That being so, for reasons I have already discussed the present claim of the workmen for profit bonus for the year 1960-61 is not maintainable. It is undisputed that whatever amount of bonus due to the workmen in accordance with the agreed scheme for the year 1960-61 has already been paid in proper time and the workmen have grievance or nothing to complain about the said payment of bonus in accordance with the scheme of bonus agreed upon by the parties. Therefore, I uphold the Company's objection. The present reference relating to the workmen's claim of profit bonus for the year 1960-61 is not maintainable.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
17-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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BHADRA 26] THURSDAY, SEPTEMBER 17, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3815-I.R./IR/11L-374/63.—27th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 5123-I.R./IR/11L-374/63, dated the 16th December 1963, read with Corrigendum No. 690-I.R./IR/11L-374/63, dated the 20th February 1964, the industrial dispute between Messrs. Louis Dreyfus & Co. Ltd., 18A Brabourne Road, Calcutta-1, and their employees represented by the Louis Dreyfus Employees' Association, 12A Netaji Subhas Road, Calcutta-1, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Louis Dreyfus & Co. Ltd., 18A Brabourne Road, Calcutta-1, and their employees represented by the Louis Dreyfus Employees' Association, 12A Netaji Subhas Road, Calcutta-1, referred under G.O. No. 5123-I.R./IR/11L-374/63, dated the 16th December 1963. (Case No. VIII-311/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Present for the Company: Shri J. K. Ghosh, Advocate, Orr. Dignam & Co., Solicitors.

Present for the Union: Shri Nikhil Ranjan Roy, Working President of the Union.

The above dispute over the issue given in the Order of Reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 5123-I.R./IR/11L-374/63, dated 16th December 1963.

Issue

Is the retrenchment of the following workmen justified? To what relief, if any, are they entitled?

(1) Shri R. K. Mondal.
(2) Shri S. N. Chatterjee.
(3) Shri R. C. J. Shah.
(4) Shri N. Gomes.
(5) Shri P. K. Mallick.
(6) Shri A. K. Ghosh.
(7) Shri D. P. Seal.
(8) Shri S. N. Seal.
(9) Shri T. S. Gomes.
(10) Shri M. C. Dey.

(11) Shri C. R. Bose.
(12) Shri S. K. Dev.
(13) Shri T. P. Sarkar.
(14) Shri S. C. Das.
(15) Shri R. C. Dey.
(16) Shri N. N. Nayak.
(17) Shri L. K. Roy.
(18) Shri K. L. Bhattacharjee.
(19) Shri P. R. G. Nair.
(20) Shri Anil Kr. Dey (vide corrigendum No. 690-I.R., dated 20th February 1964).
(21) Shri Nirmal Mukherjee.
(22) Shri Ajit Kumar Roy.

Notices of the Reference were duly served upon the parties and they appeared and filed their respective written statements. After the usual preliminary proceedings and some adjournments, including some adjournments taken jointly by the parties for effecting a settlement, the case was finally fixed for compromise and in default thereof for hearing of some petitions regarding production of documents on 14th August 1964. On that date the parties' Representatives appeared before the Tribunal and stated that the entire dispute had been amicably settled between the parties and they also filed a joint petition of compromise together with a Memorandum of Settlement containing the terms upon which the dispute under Reference had been amicably settled and also some other terms relating to other matters in dispute between the parties but not under Reference for adjudication.

I have heard the Representatives of the parties. I have also considered the terms of settlement in respect of the dispute under Reference. These terms are contained in Part A of the Memorandum of Settlement annexed to the joint petition of compromise. The terms appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute under Reference between the parties on these terms.

Accordingly there is to be a compromise award according to the joint petition of compromise and in terms of Part A of the Memorandum of Settlement annexed thereto.

In the result I make a compromise award according to the joint petition of compromise filed by the parties and in terms of Part A of the Memorandum of Settlement. Copies of the joint petition of compromise and Part A of the Memorandum of Settlement are made a part of the award as an annexure.

Dictated and corrected by me.

S. K. ROY,
Judge.
21-8-64.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
21-8-64.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

In the matter of an industrial dispute

Between

Messrs. Louis Dreyfus & Company Limited

And

Their employees, represented by Louis Dreyfus Employees' Association, c/o The Federation of Mercantile Employees' Union, 12A Netaji Subhas Road, Calcutta

And

In the matter of Government of West Bengal, Reference No. 5123-I.R./1R/11L-374/63, dated 16th December 1963.

The joint petition of the Company and its employees represented by Louis Dreyfus Employees' Association—

Most respectfully sheweth:

1. That the parties have successfully negotiated a settlement, the terms of which are enclosed and marked Annexure "A".

2. That as a result of the terms of the said settlement as incorporated in Part "A" of the said Annexure, there is at present no dispute in existence between the parties over the issue referred to this Tribunal for adjudication.

3. That the parties therefore jointly pray that the Tribunal may be pleased to make an Award disposing of the reference on the basis of the terms of settlement incorporated in Part "A" of annexure "A" to this Joint Petition.

And for this act of kindness your petitioners shall in duty bound ever pray.

For Louis Dreyfus & Co. Limited:
G. F. Marriner, Manager.
A. Bosu, Chief Accountant.

For Louis Dreyfus Employees' Association:
Kali Mukherji, President.
Devaprosad Bose,
Vice-President.
Illegible, General Secretary.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
21-8-64.

MEMORANDUM OF SETTLEMENT

1. **Names of parties:** (i) Louis Dreyfus & Co. Limited, 18A Brabourne Road, Calcutta-1. (ii) The workmen of Louis Dreyfus & Co. Limited represented by Louis Dreyfus Employees' Association.

2. **Representing employers:** (i) Mr. G. F. Marriner, Manager, Louis Dreyfus & Co. Limited. (ii) Mr. A. Bosu, Chief Accountant, Louis Dreyfus & Co. Limited.

3. **Representing workmen:** (i) Mr. Kali Mukherjee, President, (ii) Mr. Devaprasad Bose, Vice-President, and (iii) Mr. N. Ananthanarayanan, General Secretary, Louis Dreyfus Employees' Association.

4. **Short recital of the case:** The industrial dispute between Louis Dreyfus & Co. Limited and their workmen represented by Louis Dreyfus Employees' Association relating to the (i) retrenchment of 22 workmen now pending adjudication before the Seventh Industrial Tribunal and (ii) the Charter of Demands, dated the 15th October 1963, now pending conciliation before the Assistant Labour Commissioner, Government of West Bengal, Calcutta came up for bipartite discussion between the parties for an overall settlement, and as a result of several meetings, the parties have succeeded in reaching an overall settlement, the terms of which are as follows:

5. **Terms of settlement:**

PART A

(Re: Retrenchment of staff.)

6. It is mutually agreed between the parties: (a) That out of 22 retrenched workmen, whose cases are now pending adjudication, the following retrenched workmen shall be taken back into service in any department at the discretion of the Management with continuity of employment, within a week from the date of this settlement, that such placement shall not be treated as an inter-Depaartmental transfer, and that the period between the date of their retrenchment and the date of their resumption of duties shall be treated as extra-ordinary leave without pay, although they will receive for every month of such period an ex-gratia lump sum payment equivalent to seven days' salary calculated on the basis of the last salary paid (periods less than a month will be paid pro rata):

Name and serial No. in the order of reference
(1) Mr. Anil Kumar Dey (20).
(2) Mr. P. K. Mullick (5).
(3) Mr. R. K. Mondal (1).
(4) Mr. N. Mukherjee (21).
(5) Mr. Ajit K. Dey (22).
(6) Mr. Antharjami Naik (16).
(7) Mr. Rakhal Ch. Dey (15).

(b) That the retrenchment of the remaining workmen shall stand.

(c) That the following retrenched workmen who have already collected their dues including retrenchment compensation shall not qualify for any further benefit:

Name and serial No. in the order of reference
(1) Mr. M. C. Dey (10).
(2) Mr. D. P. Seal (7).
(3) Mr. S. N. Seal (8).
(4) Mr. C. R. Bose (11).
(5) Mr. S. K. Dev (12).
(6) Mr. R. C. J. Shah (3).
(7) Mr. N. Gomes (4).
(8) Mr. A. K. Ghosh (6).
(9) Mr. K. L. Bhattacharjee (18).
(10) Mr. L. K. Roy (17).

(d) That the following retrenched workmen who have not collected their dues including retrenchment compensation will receive, in addition to their normal dues including retrenchment compensation, an ex-gratia lump sum payment equivalent to 14 days' salary per month for the period between the date of retrenchment and the 30th June 1964, calculated on the basis of the last salary paid to them:

Name and serial No. in the order of reference
(1) Mr. S. N. Chatterjee (2).
(2) Mr. T. S. Gomes (9).
(3) Mr. P. R. G. Nair (19).
(4) Mr. T. P. Sarkar (13).

(e) That the workmen, Sanyasi Charan Das (serial number 14 in the order of reference) who was re-employed on 17th February 1964, will receive a lump sum ex-gratia payment equivalent to seven days' salary per month for the period from the date of his retrenchment to the date of his re-employment, calculated on the basis of the salary paid at the time of retrenchment.

(f) That a joint petition shall be filed by the parties before the Seventh Industrial Tribunal praying for the disposal of the pending Industrial Dispute in terms of Part A of this Memorandum of Settlement.

PART B

(Re: Charter of Demands.)

Scales of pay—

(g) That the existing clerks shall be classified into three grades, viz., Grade B, Grade A and Intermediate Grade.

(h) That the scales of pay for each grade shall be as follows:

Clerks, Grade B—Rs. 77—6—125—7—181—8—245—9—254—10—264 covering the period of 27 years.

Clerks, Grade A—Rs. 166—12—250—15—340 covering the period of 13 years.

Clerks, Intermediate Grade—This grade will commence at Rs. 265 with increments at the discretion of the Company.

(i) That for the purpose of fitting the existing clerks into the aforesaid grades, the Company will consider initially all staff who by virtue of their basic salary have reached the top of B Grade as belonging to A Grade, similarly all who have reached the top of A Grade as belonging to the Intermediate Grade, it being understood that such consideration is for the initial absorption of the staff into the new pay scales. Appropriate increment will be made where necessary to adjust each worker's current pay to the nearest wage stage of the initial grade.

(j) That thereafter any necessary upgrading will be at the sole discretion of the Management, who will then examine the merits of the staff who are eligible for upgrading, i.e., present salary above the commencing state of the next higher grade. The performance of the staff concerned will be studied carefully and their merit rating established between

the coming into force of the new pay scales and the end of the current year, when it is agreed that the first upgradings will be considered, and for this purpose the Vice-President of the Association will be taken into confidence.

(k) That the scale of pay for the subordinate staff will be a single grade with the following time scale:

Rs. 34—1—44—2—74—3—83—4—91 covering a period of 30 years.

Bonus—

(l) That bonus will be paid to the workmen at the sole discretion of the Management until such time as the recommendations of the Bonus Commission become enacted into Law, after which the statutory provisions of the Law so enacted will be observed.

Tiffin allowance—

(m) That tiffin allowance shall be paid to the workmen as follows:

(1) Clerical staff 75 P. per head per day;

(2) Subordinate staff 56 P. per head per day for all full working days, but Saturdays excluded.

Medical benefits—

(n) That the Management shall pay at its discretion actual medical expenses up to a maximum of Rs. 90 per annum to each member of the clerical and the subordinate staff, on production of receipts supporting expenses incurred in respect of the member of the staff himself.

Gratuity—

(o) That taking into account that the existing Provident Fund is based on 6¼ per cent. of basic salary and dearness allowance, which is an advantage over many other firms in which it is based on basic salary only, and also taking into account the present trading results and prospects of the Company, the Management is unable to take any heavy financial burden, and consequently the demand for pension was given up and a Gratuity Scheme formulated in lieu thereof on the following terms:

(i) On the death of a workman whilst in the service of the Company, or on his physical or mental inability to continue further in service when so certified by a Registered Medical Practitioner, approved by the Company—One month's basic salary for each completed year of service, subject to a maximum of 15 months' basic salary, last drawn, to be paid to the heirs of the deceased employee, or to the disabled employee as the case may be.

(ii) On superannuation or voluntary retirement or resignation, or termination of employment otherwise than by dismissal for misconduct after 15 years of continuous service—Fifteen months' basic salary last drawn.

Retirement age—

(p) That the workmen shall retire on reaching the age of 58 years.

Privilege leave—

(q) That privilege leave for workmen shall be as follows:

For workmen with less than five years service, 15 days per year, cumulative up to 30 days. For workmen with over five years' service, 30 days per year, cumulative up to 60 days.

Casual leave—

(r) That casual leave for workmen shall be as follows:

Ten days per year subject to the existing practice of the Company.

Sick leave—

(s) That sick leave for workmen shall be as follows:

One month on full pay and one month on half pay per year. (Sick leave in the case of serious and protracted illness may be cumulative up to three months on full pay and three months on half pay, subject to proper evidence of the nature of the illness being produced to the satisfaction of the Management.)

7. That this Agreement shall, in so far as it relates to Part B hereof, be treated as having come into operation with effect from July 1, 1964, and shall remain in force up to the 31st December 1967.

Signature of the parties

For Louis Dreyfus & Co. Limited:
G. F. Marriner,
Manager.
A. Bosu,
Chief Accountant.

For the workmen represented by Louis Dreyfus Employees' Association:
Kali Mukherjee, President.
Devaprasad Bose,
Vice-President.
N. Ananthanarayanan,
General Secretary.

Witnesses

(1) P. Chidambaram.
(2) S. D. Mukherjee.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3820-I.R./IR/11L-194/63.—27th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 4438-I.R./IR/11L-194/63, dated the 22nd October 1963, the industrial dispute between Messrs. Vallabdas Champasi & Co., 20 Pollock Street (3rd Floor), Calcutta-1, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Vallabdas Champasi & Co. 20 Pollock Street (3rd floor), Calcutta-1, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7. (Case No. VIII-255/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri D. K. Das Gupta, Advocate.

For the Union: Shri Dwijen Sen, Advocate, and Shri Anil Das Chowdhury, Advocate.

The Government of West Bengal by its Labour Department Order No. 4438-I.R./IR/11L-194/63, dated 22nd October 1963, referred to this Tribunal an industrial dispute between Messrs. Vallabdas Champasi & Co., 20 Pollock Street (3rd Floor), Calcutta-1 (hereinafter referred to as the Company), and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the termination of service of Shri Ramjog Tewari is justified? What relief, if any, is he entitled to?

AWARD

After service of usual notices on the parties, both the Union and the Company filed their respective written statements, and ultimately they filed a joint petition of compromise on 4th August 1964. The terms of settlement are fair and may be accepted. The petition of compromise is signed by the representatives of both the Union and the Company. The workman Shri Ramjog Tewari appeared before me and admitted that he received payment of Rs. 850 in full and final settlement of his claim. A copy of the receipt has also been filed. Accordingly, I make an award in terms of the petition of compromise which will form part of the award as Annexure"A".

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
12-8-64.

ANNEXURE "A"

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Ballabdas Champasi & Co.

And

Their workmen represented by Burrabazar Jamadar Sangh.

The humble joint petition of compromise of the abovenamed parties—

Most respectfully sheweth:

That the above dispute has been amicably settled by the parties on the following terms:

(1) That the Company has paid a sum of Rs. 850 (rupees eight hundred and fifty only) in full and final satisfaction of all the claims made by the Union or by Shri Ramjog Tewari.

(2) That Shri Ramjog Tewari or the Company will have no claim whatsoever against each other.

It is therefore prayed that Your Honour may be pleased to pass an award in terms of the above settlement.

And for this act of kindness your petitioners as in duty bound shall ever pray.

For the Union:
Shri Ramjog Tewari.
Anil Das Chowdhury,
Advocate.

For the Company:
D. K. Das Gupta,
Advocate.
3-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3827-I.R./IR/8L-26/63.—27th August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3625/I.R./IR/8L-26/63, dated the 29th August 1963, the industrial dispute between Messrs. Bharat Woollen Mills Ltd., Handloom Section, 4 Cossipore Road, Calcutta-2 (Head Office: 11 Esplanade East, Calcutta-1), and their workmen represented by Bharat Woollen Mills Employees' Union, 249 Bipin Behari Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bharat Woollen Mills Ltd., Handloom Section, 4 Cossipore Road, Calcutta-2 (Head Office: 11 Esplanade East, Calcutta-1), and their workmen represented by Bharat Woollen Mills Employees' Union. (Case No. VIII-182 of 1963.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal

Appearances:

For the Company: Shri S. C. Sen, Advocate, and Shri K. K. Maitra, Advocate.

For the Union: Shri Parimal Das Gupta, Advocate.

This industrial dispute was referred for my adjudication under section 10 of the Industrial Disputes Act by the Government of West Bengal by its Labour Department Order No. 3625-I.R./IR/8L-26/63. dated Calcutta, the 29th August 1963. One party to the dispute is Messrs. Bharat Woollen Mills Ltd., Handloon Section, 4 Cossipore Road, Calcutta-2 (hereinafter to be described as the Company), and the other party is their workmen represented by Bharat Woollen Mills Employees Union, 249 Bipin Behari Ganguly Street, Calcutta-12 (hereinafter to be described as the Union).

The following issues have been referred to by the order of reference:

1. Whether the closure of the factory is real and bona fide?
2. Whether the closure is beyond the control of the management and in the circumstances justified?
3. To what relief, if any, are the workmen mentioned in the enclosed list entitled?

List of workmen

1. Asaraf.
2. Suttan Jha.
3. Alamgir.
4. Hasnain.
5. Narayan.
6. Samser.
7. Makhanlal.
8. Gulam.
9. Kulanand.
10. Prafulla.
11. Bechu.
12. Shyam Prasad.
13. Habib.
14. Lalmohammed.
15. Islam.
16. Safaldas.
17. Bishambhar.
18. Bhaggan.
19. Anil Kumar.
20. Md. Sattar.
21. Arjundas.
22. Ajit Kumar.
23. Ramkishan.
24. Ash Mohammad.
25. Ram Lakhan.
26. Jalil Ahmad.
27. Ismail.
28. Pradip Chandra.
29. Md. Deen.
30. Jagadish.
31. Raj Deo.
32. Hira Kant.
33. Munsia.
34. Mansoor.
35. Nizam.
36. Sheo Naresh.
37. Ekbal.
38. Alimohammed.

On receipt of the reference usual notices were served upon the parties. Written statement was filed first on behalf of the Union. The following is a brief summary of the written statement of the Union. The Company is the only concern in West Bengal which produces woollen articles and it has got an all-India market and it makes huge earnings Apart from the handloom section at Cossipore there are two other factories of this management—one at Belghoria and another at Tollygunge. The services of the workmen of different factories are not inter-changeable or transferable. There were about 52 workmen in the handloom section at Cossipore out of whom eight workmen were illegally and unjustifiably dismissed by the company in December, 1962. An agitation was set on foot by the remaining workmen who demanded their reinstatement. The management adopted various unfair methods for disrupting the unity of the workmen and being unable to coerce the workmen the company suddenly issued a notice on 12th January 1963 for closing down the factory on and from 14th January 1963 on the ground of financial difficulty

and the workmen were directed to report for duty at Tollygunge factory on 14th January 1963. This closure was a mere pretence and not a real and bona fide closure and it was not beyond the control of the management Neither the order of closure nor the order of transfer is justified. The Union accordingly prayed that the closure be declared to be unreal and mala fide and not beyond the control of the management and to direct the Company to allow the workmen to resume their duties either at Belghoria or at Tollygunge until the work of the handloom section at Cossipore is started again. A prayer was also made for payment of wages for the period of unemployment.

In the written statement filed by the Company it was stated that the reference is ultra vires of the Industrial Disputes Act inasmuch as there cannot be any reference after the closure of Cossipore factory. The handloom section at Cossipore was opened as an experimental measure and as it was found to be unremunerative the Company had to close it for economic reasons. Notice of this closure was first issued on 22nd December 1962 and not on 12th January 1963 as alleged by the Union. Simultaneously with the order of closure of the factory an order was issued upon the workmen to report for duty at Tollygunge where the company had a pre-existing handloom section. Though the three factories at Cossipore, Belghoria and Tollygunge were separate in many respects there was an intimate connection between them inasmuch as all of them belonged to the same Company and many of the operations for the transaction of business were inter-dependent. The Company had the right to transfer the workmen from one factory to another and at the time of closure of the Cossipore factory the workmen of that factory were transferred on a distinct assurance that their service conditioned would remain the same. Although several notices were issued to the workmen for reporting themselves at Tollygunge on the closure of Cossipore factory they did not abide by the lawful order of the Company and ultimately the Company had to treat them as deserters. The closure of the Cossipore factory is real and bona fide and the workmen are not entitled to any relief in this case.

Decision

Issues Nos. 1 and 2

These two issues being connected are taken together for adjudication. Before I come to actual adjudication of the issues I shall dispose of two preliminary objections raised on behalf of the Company. The first objection was to the effect that the reference is incompetent inasmuch as it was made by Government long after actual closure. It is an admitted fact that the factory was closed with effect from 14th January 1963. The date of the reference is 29th August 1963. Shri Sen contended that no dispute could be raised and no reference could be made by Government after the actual closure of the factory. In my opinion this objection of Shri Sen is not well founded. The reference is competent for assessment of the amount of compensation under section 25FFF of the Industrial Disputes Act, if not for any other purpose. It has been held in a case of Rajasthan High Court reported in 1963, 2, L.L.J., page 47 (Bijey Cotton Mills versus Rashtriya Mill Mazdoor Sabha) that section 25FFF of the Industrial Disputes Act provides for compensation to workers in case of closing down of an undertaking. This provision will be altogether useless if the dispute under section 25FFF cannot be referred to the Industrial Tribunal even when an undertaking has been closed down. This being the legal position I must overrule the objection of Shri Sen that the reference is incompetent as it was made after the closure of the factory.

The second objection raised on behalf of the Company was that although the Company had three separate units, one at Tollygunge, another at Belghoria and the third at Cossipore at the relevant time, all the units were owned and possessed by the same Company and as only one of the units was closed down it cannot be said that the entire business was closed. There was thus no closure and no question of reinstatement or payment of retrenchment compensation arises. Section 25FFF provides for payment of compensation in case of closing down of an undertaking. The world "undertaking" has not been separately defined in the Industrial Disputes Act. This word appears where a definition of the word industry has been given in clause (j) of section 2 of the Industrial Disputes Act. The definition of industry is quoted below:

> "Industry" means any business, trade, undertaking, manufacture or calling of employers and includes any calling, service, employment, handicraft, or industrial occupation or avocation of workmen."

Shri Sen contended on behalf of the Company that as only one of the units of this Company has been closed, it cannot be said that the entire business of the Company has been closed. This argument of Shri Sen does not appear to be acceptable. Section 25FFF does not speak of the closing of an entire business or industry. The section is attracted "where an undertaking is closed down". It transpires in evidence that the Cossipore Unit is a separate unit. A statement of accounts filed by the Company for the purpose of showing that this unit was a losing concern would show that the accounts of this unit were separately kept. It is true that the management of all the three units was the same. But as Cossipore unit was a separate and self-contained unit, I am of opinion that the closure of this unit or undertaking attracts the provision of section 25FFF of the Industrial Disputes Act. It is significant that in the order of reference one of the parties to the dispute has been mentioned as Bharat Woollen Mills, Handloom Section, 4 Cossipore Road, and not the entire Company. The second legal objection taken by Shri Sen on behalf of the Company is overruled.

I now come to the merits of the case. The primary question for my determination is whether the closure of the factory is real or bona fide. According to the case of the company this factory was started as an experimental measure towards the latter part of 1961 for production of articles of hand loom weaving. According to the case of the Union the factory came into existence in 1959. The question as to the actual time of the starting of the factory will not be material for the purpose of present reference purpose because, as will be seen later, the workmen are not entitled to get any retrenchment compensation in the present reference.

Shri Das Gupta contended on behalf of the Union that there has been a pretence of closure and not actual closure. A list of 38 workmen has been furnished in the order of reference showing the workmen who are affected by the closure. It is an admitted fact that there is a separate reference concerning eight other workmen who have been dismissed by the Company for some acts of alleged misconduct. I am not at present concerned with those eight workmen. It is an undisputed fact that in addition to these 46 workmen there was another batch of six workmen whose names are not included in the present reference. Shri Das Gupta contended on behalf of the Union that these six workmen are still working in the factory and the looms and machines are still being maintained in the factory premises. After considering the evidence adduced by both parties I find that these six workmen are not engaged in any production work. They are casual labourers who are employed from time to time for keeping the factory premises in order and for cleansing the machines. It is true that the head office of this Company submitted an application to the Chief Inspector of Factories on 20th December 1962 for renewal of the license for Cossipore Handloom Section. Notice of closure of the factory was given for the first time on 22nd December 1962 (vide Ext. 8). The evidence of Shri Briz Bhusan Chandra Sarma (P.W. 1) would show that the application of renewal was made through inadvertence and as soon as the mistake was detected an application was made to the Chief Inspector of Factories on 2nd January 1963 for cancellation of the renewal application (vide Ext. 11). It is not disputed that since the factory was closed on 14th January 1963 there has been no production in it. Sufficient evidence has been given on behalf of the Company that this factory has been closed because it had been found uneconomic to run it. There is absolutely no reason to think that the Company has closed the factory simply for the fun of it. The suggestion of the Union was that the factory was closed for the purpose of scattering the workmen who had formed a Union. The suggestion is not acceptable. Although the Company is engaging casual workmen from time to time for the purpose of keeping the factory premises and machinery in good order until they can be suitably disposed of, I am of opinion that it has got no intention of renewing the work of production. The evidence adduced on behalf of the Company would show that only Tollygunge factory had a handloom weaving section. The evidence of Shri Sharma (P.W. 1) would show that that section of Tollygunge has also been closed down and retrenchment compensation has been paid to the workers concerned because the handloom section of Tollygunge has been found to be unremunerative. On a consideration of these facts and circumstances I am of opinion that the closure of Cossipore Unit is real and bona fide. This disposes of issue No. 1.

The second issue is whether the closure is beyond the control of the management and in the circumstances justified. I have already observed that the closure has been effected for reasons of economy and no other reason. The explanation to section 25FFF lays down that where an undertaking is closed down only for financial difficulties, closure shall not be deemed to have been effected on account of unavoidable circumstances beyond the control of the employers. In the present case the closure being due to financial difficulties it should be held that it was not beyond the control of the management. This disposes of the second issue raised in the order of reference.

I now come to the third and last issue, namely, to what relief, if any are the workmen covered by the order of reference entitled.

In the present case the workmen can claim only retrenchment compensation according to the provision of section 25FFF and no other benefit. I would have directed payment of compensation under this section but for one insurmountable difficulty which stands in the way of the Union. I have already referred to the first notice of closure given by the Company. It is Ext. 8 and it is dated 22nd December 1962. By this notice all the workers of this factory are notified to the effect that the factory at Cossipore would be closed with effect from 14th January 1963. Simultaneously with this notice of closure the workers were notified that they should report at Tollygunge factory with effect from 14th January 1963 where their services were transferred and their existing service conditions would not be changed in any way. The second notice to which I shall refer is Ext. 1. It is dated 12th January 1963. In this notice the company reiterated that the factory would be closed from 14th January 1963 and the 38 workmen involved in this reference were directed to report for duty at Tollygunge mill on and from 14th January 1963. It is an admitted fact that these notices were not complied with by the workmen. There were some subsequent notices issued by the Company directing the workmen to report for duty at Tollygunge. There was no compliance on the part of the workmen and the matter was taken to the Labour Commissioner by the Union. Exhibit 4 is a letter from Assistant Labour Commissioner Shri A. C. Roy Choudhury to the Managing Director of Bharat Woollen Mills. It is dated 5th February 1963. The relevant portion of this letter is quoted below:

"Sir,

With reference to the joint conference held at this office on 28th January 1963 on the subject noted above, I am to write that I have persuaded the workers to agree to accept the transfer order on the following terms:

(1) The Management would procure houses for the workers transferred to Tollygunge factory in the neighbourhood of the factory and the workers would pay for reasonable rent charged for these houses;

(2) Pending procurement of houses, as mentioned above, the Management would pay actual bus fare to these workers to attend their duty at Tollygunge from Cossipore area; and

(3) The facilities already offered by the management to the workers for transfer as well as their continuity of service shall be granted by the management.

You are requested to communicate your final decision of the matter within two days of the receipt of this letter failing which the matter, I am afraid, would have to be referred to Government for necessary action."

The reply to the above letter was given by the Company on 13th February 1963 and it is marked Ext. 4(a). This reply would show that the Company did not agree to undertake to provide the workmen with quarters at Tollygunge as was demanded by them. The Company was agreeable to pay them bus fare for a period of three months for their journey from Cossipore to Tollygunge. There was no settlement and the out-come is the present reference.

Shri Sen contended on behalf of the Company that the management had the absolute right to transfer the workmen from one unit to another and as they refused to abide by the lawful orders of the Company they are not entitled to get any compensation until it is held that the transfer orders were illegal. Shri Das Gupta argued, on the other hand, that transfer orders were, on the face of them, illegal inasmuch as Cossipore Unit was a self-contained unit and the workmen were not liable to be transferred from Cossipore to Tollygunge. As the reference stands, it is not possible for me to make any finding on this question. The legality or illegality of the transfer orders was not made the subject matter of any issue in the order of reference. Shri Sen, no doubt, contended on behalf of the Company that before the conciliation officer the transfer orders were not put in issue by the Union and it simply demanded accommodation of the workmen at Tollygunge. In my opinion, this was done by way of settlement of dispute and it cannot be argued as was done by Shri Sen that the Union is precluded from questioning the validity of the transfer orders at any subsequent time. I hold that the Union is entitled to question the legality or propriety of the transfer orders but not in the present reference. Until and unless the legality of these transfer orders is specifically made the subject matter of a Government reference, this Tribunal is not entitled to pass any opinion on the question one way or other. If the transfer orders are found to be legal and valid the workmen would not be entitled to get any compensation because, by their refusal to obey those orders they should be held to be deserters. If, on the other hand, it is found that the Company had no right to transfer the workmen from Cossipore to Tollygunge, then the workmen would be entitled to get retrenchment compensation according to the provisions of section 25FFF of the Industrial Disputes Act. It is with regret that I hold that in the present reference I am unable to adjudicate on that matter with the result that the dispute remains unresolved on account of the above lacuna in the order of reference.

In view of the above findings I hold that the workmen concerned will not get any relief in the present reference.

RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal.
19-8-64.

Taken at my dictation and corrected by me.
RENUPADA MUKHERJEE, Judge.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 3858-I.R./IR/10L-112/64.—28th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 103-I.R./IR/10L-14(A)/63, dated the 11th January 1964, the industrial dispute between Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Calcutta-43, and their workmen represented by Braithwaite Sramik Karmachari Union, 27B Circular Garden Reach Road, Calcutta-23, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Calcutta-43, and their workmen represented by Braithwaite Sramik Karmachari Union, 27B Circular Garden Reach Road, Calcutta-23. (Case No. VIII-8/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Assocn.
For the Union: Shri Ram Sen.

The Government of West Bengal by its Labour Department Order No. 103-I.R./IR/10L-14(A)/63, dated 11th January 1964, referred to this Tribunal an industrial dispute between Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Calcutta-43 (hereinafter referred to as the Company), and their workmen represented by Braithwaite Sramik Karmachari Union, 27B Circular Garden Reach Road, Calcutta-23 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the dismissal of Shri Aditya Ghosal is justified? To what relief, if any, is he entitled?

AWARD

The written statement of the Union discloses the fact that Shri Aditya Kumar Ghosal was a motor driver employed by the Company and took privilege leave for 12 days with effect from 5th March 1962. He was dismissed from service from 12th May 1962, and this dismissal is challenged as unjustified.

The Company filed a written statement in answer to that of the Union. The allegation against Shri Ghosal is that he applied for privilege leave for 12 days with effect from 5th March 1962 to 16th March 1962 stating that the leave was required for dealing with a dispute of land in his native town. The leave was sanctioned as the ground alleged was considered sufficient. During the period of leave Shri Ghosal took employment as a car driver under the National Garage (P) Ltd. He was charge-sheeted for misconduct asking him to show cause. Shri Ghosal admitted at the enquiry that he drove a motor car in a convoy to Bombay and reached there on 15th March 1963, i.e., on the ninth day of his leaving Calcutta and for that he was paid Rs. 120 by the National Garage Company. The Company accordingly dismissed Shri Ghosal for misconduct.

Decision

The leave application (Ext. B) shows that Shri Ghosal applied for 12 days' leave to settle a dispute of land at home, and that leave was sanctioned. It was privilege leave, a leave which was due to him. The copy of the charge-sheet issued against Shri Ghosal is Ext. A. The charge against him is that during the period of leave he took employment as a car driver with the National Garage (P) Ltd. and drove a car from Calcutta to Bombay in a convoy. Another charge is that he took leave on false pretext. These are said to be constituting misconduct according to the Company's conditions of service. It is an admitted fact that Shri Ghosal applied for leave on the ground of settling a land dispute at home and he went on leave. Shri Ghosal's evidence is that the land matter was settled in two days. During the unexpired portion of the leave he got an opportunity for going to Bombay and took employment in a convoy during the leave period and for that he received Rs. 120 from the National Garage (P) Ltd. These are all admitted facts. The enquiry was held in presence of Shri Ghosal who had opportunities of cross-examining the witnesses. The enquiry was therefore conducted fairly. The enquiry proceeding is Ext. F. The enquiry report shows the finding that Shri Ghosal took up appointment with another Company during the period of his leave and that itself is a misconduct for which dismissal was recommended. It is significant to note that the Company has no standing orders and acceptance of a temporary employment during the period of leave without any detriment to the interest of the Company is not forbidden by any standing orders. So, it cannot be said that it was a condition of service that while serving under the present Company, Shri Ghosal was not in a position to earn some additional income by taking up engagement temporarily beyond his duty hours or while he was on privilege leave. Shri Ghosal's conduct in accepting such temporary appointment cannot be construed as a misconduct according to the common notion of misconduct as it is ordinarily understood. The conduct of Shri Ghosal was in no way detrimental to the interest of the Company. But the fact remains that he was dismissed on that ground. The finding of the Enquiring Officer is therefore perverse in view of the fact that he described the conduct of Shri Ghosal as misconduct, although that conduct of Shri Ghosal cannot really fall under the description of misconduct as it is commonly understood.

The learned representative for the Company attempts to make out another ground for dismissal, and it is Shri Ghosal's taking privilege leave on false allegation. But this allegation of the Company is not borne out by evidence at all. On the contrary, the evidence is that Shri Ghosal took privilege leave for settlement of a land dispute. He proceeded on leave to his home and settled the land dispute. It cannot be argued that as soon as the land dispute was settled, the workmen on leave should have cancelled the remaining portion of his leave and resumed his duties before the expiry of the leave already sanctioned. Privilege leave once sanctioned is supposed to be enjoyed in full by the workman concerned. Now if Shri Ghosal during the unexpired portion of his leave had earned some additional income by accepting off chance temporary employment in another Company, it cannot be said that the application for leave was made on false pretext. There is no evidence that Shri Ghosal obtained employment first and then applied for leave on false grounds. The chance came by accident and he availed of the same while sitting idle at home. I am unable to accept the Company's contention that the application for leave was made on false pretext. The finding of the Enquiring Officer is therefore perverse and cannot be supported. The punishment of dismissal is such a severe one that I can presume victimisation on the part of the management. In view of the above discussion, I find that the dismissal of Shri Aditya Ghosal is unjustified, and he is entitled to reinstatement with back wages from the date of his dismissal till he is reinstated, and the continuity of his service should be maintained.

This is my award and it is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
20-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3893-I.R./IR/8L-43/63.—31st August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4247-I.R./IR/8L-43/63, dated the 8th October 1963, the industrial dispute between Messrs. Mahatma Hosiery, 9 Rupchand Roy Street, Calcutta-7, and their workmen represented by Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Lane, Salkia, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Mahatma Hosiery, 9 Rupchand Roy Street, Calcutta-7, and their workman represented by Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Lane, Salkia, Howrah. (Case No. VIII-241/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri J. R. Jain.
For the Union: Shri Nikhil Ranjan Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 4247-I.R./IR/8L-43/63, dated 8th October 1963, referred to this Tribunal an industrial dispute between Messrs. Mahatma Hosiery, 9 Rupchand Roy Street, Calcutta-7, and their workmen represented by Calcutta and Howrah Hosiery Employees' Union, 82/2 Tripura Roy Lane, Salkia, Howrah, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the refusal of employment to Shri Abhodh Raj Tewari is justified. To what relief, if any, is he entitled?

Award

After the reference was received, parties were served with notice. They appeared and filed their respective written statements. Then the case was fixed for hearing on 5th August 1964 after some adjournments. On that date, the parties put in a petition of compromise, the terms of which appear to be fair and reasonable. The workman concerned Shri Tewari appeared before me and stated that the dispute has been compromised, and in full and final settlement of his claim he received payment of Rs. 800 in my presence. The petition of compromise is duly signed by the representatives of both the Union and the Company. An award is accordingly made in terms of the joint petition of compromise which will form part of the award as Annexure "A." Dictated and corrected by me.

A. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
12-8-64.

ANNEXURE "A"

BEFORE THE HON'BLE SECOND INDUSTRIAL TRIBUNAL GOVERNMENT OF WEST BENGAL
In the matter of an industrial dispute

Between

Messrs. Mahatma Hosiery, 9 Rupchand Roy Street, Calcutta-7

And

Their workmen represented by the Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Lane, P.O. Salkia, Howrah

And

In the matter of an Order No. 4247-I.R./IR/8L-43/63, dated 8th October 1963.

The humble joint petition of the abovenamed parties most respectfully sheweth—

That the parties abovenamed have mutually and amicably settled the present dispute out of court on the terms hereunder:

1. That Shri Audh Raj Tewari named in the present order of reference shall be paid a sum of Rs. 800 (rupees eight hundred only) in full and final settlement of all his claims including that of reinstatement and/or re-employment.
2. That it is therefore prayed that this Hon'ble Tribunal be pleased to pass an award in terms of the aforesaid compromise.

And for this act of kindness, your petitioners as in duty bound shall ever pray.

For the Union:
Illegible.
Audh Raj Tewari.

For the Company:
J. R. Jain.
5-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3857-I.R./IR/10L-233/63.—28th August 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 4923-I.R./IR/10L-233/63, dated the 4th December 1963, the industrial dispute between Messrs. Bengal Electric Lamp Works Ltd., 137 P. G. H. Shah Road, Calcutta-32, and their workmen represented by Bengal Lamp Sramik Panchayet, 4 Prince Baktiar Shah Road, Calcutta-33, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV

of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bengal Electric Lamp Works Ltd., 137 P. G. H. Shah Road, Calcutta-32, and their workmen represented by Bengal Lamp Sramik Panchayet, 4 Prince Baktiar Saha Road, Calcutta-33. (Case No. VIII-303/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri P. K. Sen Gupta, Advocate, and Shri K. N. Banerjee, Labour Welfare Officer.
For the Union: Shri Dwijen Sen Gupta, Advocate.

The Government of West Bengal by its Labour Department, Order No. 4923-I.R./IR/10L-233/63, dated 4th December 1963, referred to this Tribunal an industrial dispute between Messrs. Bengal Electric Lamp Works Ltd., 137 P. G. H. Shah Road, Calcutta-32 (hereinafter referred to as the Company), and their workmen represented by Bengal Lamp Sramik Panchayet, 4 Prince Baktiar Shah Road, Calcutta-33 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case runs as follows:

Scales of pay and dearness allowance of the canteen workmen.

AWARD

The Union's case in its written statement is that under the Factories Act the canteen is maintained for the benefit of the workmen by the Company under its management and control. There are 10 workmen employed in the canteen including servants and cook and they are employees of the Company. But they are denied the benefit of wages and dearness allowance enjoyed by the workers of the Company. This is a social injustice. The workmen of the canteen are entitled to participate in the Company's Provident Fund Scheme as well as State Insurance Scheme, but they do not get the wages of the workers of the Company. The workers accordingly raised a demand and conciliation in this respect failed. In paragraph 12 of the written statement, the Union claims for the workmen of the canteen the benefits which are available to the Company's workmen under the Third Engineering Award. The scale of cooks is claimed at Rs. 75—2—115. The scale of Rs. 40—1—25—65 is claimed for the Assistant to Cook and the scale of Rs. 35—1.25—37.50 for the other Assistants. Dearness allowance is claimed in the following manner. It is claimed at Rs. 36 for the pay range up to Rs. 50.

The Company filed a written statement resisting the claim of the Union that the canteen staff are the workmen of the Company. It is true that the canteen is established in compliance of the provisions of section 46 of the Factories Act. The Company makes contribution for running of the canteen, but the canteen itself is not a profit making establishment of the Comapny. The canteen staff moreover enjoy the following benefits: They get free board and lodge, free meals and tiffin, two pieces of undervest, two pieces of shorts and two pieces of handloom towels free of cost per year. Besides, they also enjoy casual leave for 15 days and privilege leave for 30 days in a year. The Omnibus Engineering Tribunal did not consider the case of the canteen staff while making its award and there these canteen workmen were not considered as workmen of the Company. Therefore, the workmen of the canteen are not entitled to the benefits which are available under the Third Major Engineering Tribunal Award.

Decision

Having regard to the pleadings of the parties, we shall now have to decide whether the canteen staff are entitled to any scale of pay and dearness allowance. The canteen staff are paid consolidated wages varying from Rs. 30 to Rs. 50 per month roughly. A list of canteen workmen—10 being in number—with their respective pay is annexed to the Company's written statement. The Union's broad case obviously is that the canteen staff are workmen of the factory, which is an engineering concern, and as such they are entitled to the facilities of pay and dearness allowance according to the Third Major Engineering Award, which was published in the "Calcutta Gazette" on November 5, 1958. This is the contention put forward by the learned Advocate for the Union. The learned Advocate for the Company challenges the soundness of this contention, and denies the fact that the workmen of the canteen are the workmen of the Company. The Company is a lamp manufacturing concern, and accordingly it is an engineering industry. Let us enter into the evidence to see if the workers of the canteen are the employees of the Company. P.W. 1 Shri Amar Nath Ghosh stated in his evidence that the Company pays salary to the canteen staff. The Company examined its Works Manager, Shri Nirmal Chandra Sen, whose evidence discloses the following facts. He has the overall control of the canteen which is maintained according to the provisions of section 46 of the Factories Act. The factory workers take their principal meal in this canteen. The canteen is maintained by the Management under an obligation to do so in terms of the Factories Act in order to feed and entertain the persons engaged in the factory as workers. It is true that the canteen building is located outside the factory premises, still it is used for the purpose of the factory inasmuch as the factory workers take their meal at that place. If the running of the canteen is obligatory on the part of the management under the provisions of the Factories Act, it is all the more an essential requisite of the factory. On the top of all, the overall management of the canteen is with the Works Manager of the Company. The Works Manager's further evidence is that he himself supervises the running of the canteen, and the Canteen Manager is a factory worker. The Works Manager has also authority to punish the canteen workers and the Managing Director gives the final order. They Company appoints the Canteen Manager and he is entitled to the wages available to the Company's workmen. This is what comes out from the evidence of the Works Manager. In the background of the above evidence, it must be said that there is relationship of

laster and servant between the Company and the anteen staff. There is existence of right of control ver the canteen staff in the Works Manager of the ompany. The principle of law in this respect can e found in the case reported in F.J.R. XI, page 439, nd at page 444 the following observation occurs:

"The principle which emerges from these authorities is that the prima facie test for the determination of the relationship between master and servant is the existence of the right in the master to supervise and control the work done by the servant."

In another case reported in 1954 L.L.J. I, Bombay, age 714, it has been held that where there is a tatutory obligation on the part of the textile mill to rovide a canteen under rules 72 to 78 of the ombay Factories Rules, 1950, prescribed under ection 46 of the Factories Act, the workmen mployed by such contractor for running the canteen ould be employees of the textile mill within the eaning of section 3/13 of the Bombay Industrial elations Act. I do not, however, rely upon that ecision, because it turns upon an interpretation of Bombay Statute. In the light of evidence which have discussed, the workers of the canteen are irectly controlled and supervised by the Factory anager, and as such they are workmen of the ompany and are entitled to pay and dearness llowance as workers of the factory.

Now the question is what should be the scale of ay and dearness allowance for the workmen of the anteen. The Third Engineering Award should be onsidered in this connection. I will also have to onsider at what category the cooks and servants of he canteen are to be placed. The Third Engineer- ng Award however did not discuss the case of the anteen employees as such. The canteen employees re, from the nature of their work, manual labourers nd their work must be said to be heavy manual ork. I am unable to accept the contention of the arned Advocate for the union that the cooks must e placed in the category of skilled labour. A cook s not a skilled labour or skilled operative in the anner it is understood in engineering industry. A cook is just a manual worker with some nowledge of cooking. He must be treated as if he elongs to the unskilled category of manual workers. he grade for unskilled category of workers is s. 35—1.25/2—37.50. This should be the grade r the cooks and servants.

Now the question of adjustment and fitting in the ew scale will be considered. The scale recom- ended above is obviously exclusive of dearness llowance. The canteen staff will draw the minimum f the scale now introduced, subject however to the llowing restrictions: The salary of any workmen hall not be less than the total emoluments including earness allowance which I am going to fix now. he scale will come into force with effect from 1st eptember 1964.

Now I come to the question of dearness allowance, hich should also be in conformity with the Third ajor Engineering Award. In that award, dearness llowance was fixed at Rs. 36 for the pay range up o Rs. 50. In the present case we are confined to hat rate of dearness allowance, because the maximum f pay will not exceed Rs. 37.50 nP. Dearness llowance was fixed in the Third Engineering Award taking into consideration the cost of living index at 364 point. This will appear in the award itself. The living index of the last calendar year is 447 according to the publication of the Labour Commissioner. Rs. 36 is to be calculated to reach the living index of 447 from the base 364 as in the Third Engineering Award. On calculation, the additional amount comes to Rs. 16. So, the dearness allowance which would be payable to the canteen staff would be Rs. 52. I have calculated the amount of Rs. 16 at the rate of Re. 1 for every 5 point rise in the living index. So, dearness allowance is fixed at Rs. 52 for the pay range up to Rs. 50 and it will be subject to sliding scale. In other words, dearness allowance will be liable to increase or decrease on the basis of Re. 1 for every 5 point rise or fall in the cost of living index. The position will have to be reviewed at the end of each financial year. This rate of dearness allowance will also be introduced with effect from 1st September 1964.

It is in evidence that the canteen staff enjoy certain privileges which are not enjoyed by the workmen of the factory. They get two principal meals a day free of cost, and they also get some dresses, i.e., two half pants, two ganjis and two napkins every year. All these concessions given to the canteen workmen shall stand withdrawn from the date of introduction of the scale of pay, i.e., from 1st September 1964. If, however, the canteen staff want to enjoy those privileges, they can by negotiation with the Company arrive at the cash value of the amenities to be deducted from their total emoluments. As all those privileges relate to wages, I make the above recommendations. I answer the issue accordingly.

This is my award.

Dictated and corrected by me.
A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
13-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3916-I.R./IR/11L-26/63. — 1st September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4182-I.R./IR/11L-26/63, dated the 4th October 1963, the industrial dispute between Messrs. Homoeo Research & Pharmaceutical Works, 66/1 Sambhunath Pandit Street, Calcutta-25, and their workmen represented by the Homoeo Research Workers' Union, 120 Ashutosh Mukherjee Road, Calcutta-25, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947

(XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Homoeo Research & Pharmaceutical Works, 66/1 Sambhunath Pandit Street, Calcutta-25, and their workmen represented by Homoeo Research Workers' Union, 120 Ashutosh Mukherjee Road, Calcutta-25. (Case No. VIII-234 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Patit Paban Pathak.
For the Company: Shri Nalini Mohan Das Gupta, Advocate, with Shri Dilip Das Gupta, Advocate.

AWARD

By Order No. 4182-I.R./IR/11L-26/63, dated the 4th October 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Homoeo Research & Pharmaceutical Works, 66/1 Sambhunath Pandit Street, Calcutta-25, and their workmen represented by Homoeo Research Workers' Union, 120 Ashutosh Mukherjee Road, Calcutta-25, regarding the matters specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether retrenchment of the following workmen is justified? What relief, if any, are they entitled to?

(1) Shri Ramani Mohan Bhattacharya.
(2) Shri Santosh Kumar Acharjee.
(3) Shri Amar Chandra Debnath.
(4) Shri Dilip Chakraborty.
(5) Shri Suresh Das.
(6) Shri Dhoral Singh.
(7) Shri Suren Roy.
(8) Shri Suresh Barat.

This is a reference under section 10 of the Industrial Disputes Act, 1947, for adjudication of an industrial dispute existing between Messrs. Homoeo Research & Pharmaceutical Works, 66/1 Sambhunath Pandit Street, Calcutta-25 (hereinafter be referred to as the Company), and their workmen represented by Homoeo Research Workers' Union, 120 Ashutosh Mukherjee Road, Calcutta-25 (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were sent out for service upon the parties who in pursuance thereof entered appearance and filed their written statements.

The Union's case in the written statement is that the Company is engaged in preparation and sale of homeopathic medicines and allied products. It has two units—one at No. 2 S. R. Das Road and the other at 66/1 Sambhunath Pandit Street. The two units are interconnected and inter-dependent. About 30 workmen were in the employ of the Company in these two units. The Company in spite of its prosperity and profit did not grant proper amenities to the workmen. So, the workmen organised themselves under the present Union and submitted a charter of demands but without any solution. The Company, on the other hand, being annoyed with the Trade Union activities of the workmen started taking repressive measures and ultimately closed down the entire unit at 66/1 Sambhunath Pandit Street by a notice, dated 29th July 1963, and thereby rendered eight workmen unemployed. The closure of the unit was not a bona fide one but it was done with a motive to victimise the workmen for their trade union activities. Hence, the prayer is for their reinstatement.

The Company's case in the written statement is that it is a proprietory concern and the proprietor himself who is a medical man devoting most of his time in the preparation of homeopathic medicines at his residence at 2 S. R. Das Road and the other unit at 66/1 Sambhunath Pandit Street was a selling centre of the medicines. At the relevant time there were eight workmen employed in their selling centre but that unit had to be closed down because the owner of the premises obtained an ejectment decree against the Company.. So, the premises had to be vacated in favour of the landlord. It was a bona fide closure of the business, and the workmen were given proper notice thereof and also they were offered compensation which they were entitled to under the provisions of section 25F of the Industrial Disputes Act and the workmen collected their dues. Therefore, the question of reinstatement does not and cannot arise.

Decision

Both parties adduced evidence—oral and documentary. The Union examined one witness and the Company examined two witnesses besides documents.

Undisputedly it is a proprietory concern engaged in pharmaceutical works—in the preparation and sale of homeopathic medicines. D.W. 1 Shri Satish Chandra Seal is the proprietor who himself carries on research work in his residence at No. 2 S. R. Das Road, which is described as the Head Office of the Company. The proprietor's eldest son Shri Sudhir Chandra Seal assists him in his work. He is a qualified man—a Medical Graduate of the Calcutta University. Another son, Shri Sunil Seal, works as a laboratory assistant. His daughter used to maintain the stock books (Exts. A, A/1). There was another unit which was the selling centre of the medicines, located in a rented house being premises No. 66/1 Sambhunath Pandit Street. All the eight workmen involved in the present dispute were employed in that selling shop of the Company. There was an ejectment suit (Title Suit No. 607 of 1961 of the Second Additional Court of the Munsif at Alipore) brought by the landlords against the present

proprietor of the business who was the tenant. The suit was instituted on 22nd July 1961 and it ended in a compromise decree on 3rd December 1962 (Ext. B is the certified copy of the decree). Obviously sometimes before the institution of the suit for eviction there was notice to quit given to the proprietor of the business. So, he became aware of his position in respect of his shop room in premises No. 66/1 Sambhunath Pandit Street. He was certain that he would have to vacate that shop room. He cannot remain in possession of that premises belonging to another person for all time to come, specially when the landlord sought for his eviction in accordance with law. Since the landlord attempted eviction of the tenant from premises No. 66/1 Sambhunath Pandit Street. Dr. Seal, the proprietor of the business, started to change the address of his business from 66/1 Sambhunath Pandit Street to 2 S. R. Das Road, Kalighat. This will appear from the price list Exts. 2, 2(b). Prior to the year 1961-62 the address was given as 66/1 Sambhunath Pandit Street. This will appear from Exts. 2(a) and 2(b) (Price list for the year 1957-58 and 1959-60). Similar change was also effected in the Bengali almanac for the year 1369 B.S. (1962-63), Ext. 4, and also in an advertisement in the current almanac Ext. 5. All these publications will certainly disprove the allegation of the Union that after its submission of the charter of demands to the proprietor, he hit upon a plan to close the selling shop and to get rid of the workmen. The charter of demands, according to P.W. 1 Shri Dilip Chakravarty, one of the concerned workmen, was submitted about two years back, i.e., in the year 1962. But I have already found an ejectment suit was instituted in July 1961 and the notice to quit must have been served upon the proprietor much earlier. Therefore, the Union's allegation against the proprietor appears to be unsubstantial and unreal.

The next allegation of the Union is that the proprietor had no sympathy for the workmen who had to suffer considerably and ultimately they combined themselves to form a Trade Union but the proprietor started taking repressive measures against the office-bearers of the Union and victimised the Secretary and the Assistant Secretary of the Union by dismissing them from service. The proprietor has denied these allegations of the Union. It appears that previously in the year 1958 there was a reference made by the Government of West Bengal to the Fourth Industrial Tribunal for adjudication of some disputes existing at the time between the proprietor and the workmen. In that reference several items of disputes were referred to Tribunal for adjudication including increment of wages and all the then outstanding disputes were amicably settled and there was a compromise award passed by the Tribunal in terms of the joint petition of compromise. Exhibit H is the copy of the said award. Therefore, it is not correct to say that the proprietor of the business all along behaved unsympathetically with the workmen and sternly refused to come to terms with the workmen. After that compromise award there was a charter of demands submitted by the workmen in the year 1962. But before that the proprietor faced with a problem of his eviction from premises No. 66/1, Sambhunath Pandit Street, wherein was located his shop room. He anticipated his position and ultimately he also came to terms with the landlord after more than a year of the date of institution of the ejectment suit. In terms of the compromise decree he had to vacate the rented shop room which fact is not denied. It is not the case of the Union that the Company still retains possession of that shop room. Therefore, the proprietor of the business being faced with litigation had to vacate the shop room. It appears that Shri Manindra Nath Chakravarti and Shri Bhupal Chandra Roy Chaudhury were charge-sheeted on 29th of June 1963 and they having been found guilty of serious misconduct were dismissed from services on 31st August 1963. They were the Secretary and the Assistant Secretary of the Union, but it appears from the charge-sheets Exts. C, C/1 that there were serious charges of misappropriation and defalcations of fund and medicines of the value of Rs. 11,000. Exhibits C/2 and C/3 are the letters of dismissal to show that there was a domestic enquiry after due notice to them. The Enquiry Officer found both of them guilty of the serious charges levelled against them and the proprietor accepted the findings and dismissed them from services. It further appears that the matter was referred to the Government of West Bengal for intervention but the Government on scrutiny found justification for their dismissal after proper enquiry and, therefore, the Government intervention in the matter was considered uncalled for. This will appear from the Government letter Ext. C/4. So, the proprietor suffered a heavy loss in his business and his evidence before this Tribunal is that he having sustained heavy loss in the business and having been faced with the suit for his eviction from the premises wherein his shop was located, he decided to close down the business. In fact, both the grounds were there. So, the proprietor cannot be blamed for taking the decision to close down the selling shop at 66/1 Sambhunath Pandit Street. In my view these are substantial grounds. So, I find that there was justification for closure of the shop. The proprietor's decision to close the unit was duly communicated to all the workmen of that unit by notices in writing, dated 29th July 1963. These notices are Exts. F to F/9. In the notices the grounds of the closure have also been specifically mentioned and the workmen have been offered the dues they are legally entitled to in a case of bona fide closure. They were offered one month's wages in lieu of notice and also compensation at the rate of 15 days' wages for each completed year of service or any part thereof in excess of six months as provided in section 25FFF of the Industrial Disputes Act. The notices were sent to the workmen individually by registered post with acknowledgment due. Admittedly the workmen also accepted the compensation and other dues as per chart Ext. D, but subsequently, however, the Union by letter, dated 25th August 1963, wanted to record that the acceptance of the amount was without any prejudice (vide Ext. 3). This, of course, conclusively proves acceptance of the compensation and other dues as offered to them as per notices (Ext. F series). There is, however, no denial of payment of compensation and other dues by any of the workmen.

There is evidence to show that notice in Form 'P' was duly and promptly sent to the Secretary, Labour Department, Government of West Bengal. Copy of the said notice is Ext. 6. It is dated 29th

July 1963. It was sent by registered post with acknowledgment due and it was duly received at that end on 31st July 1963 (vide acknowledgment Ext. E).

It transpires in evidence that the medicines prepared by the Company are being sold through Messrs. Homoeo Specific Agency which is an undertaking belonging to the two daughters of Dr. Satish Chandra Seal. It is also located in premises No. 2 S. R. Das Road. But this is not a new concern started after the closure of the selling centre at 66/1 Sambhunath Pandit Street. It appears in the cross-examination of D.W. 1 Dr. Satish Chandra Seal that the agreement in respect of this undertaking was signed and executed as far back in 1961, i.e., at a time when the ejectment notice in respect of premises No. 66/1 Sambhunath Pandit Street was served upon the proprietor of the business and a suit was instituted on 22nd July 1961 for his eviction from the said premises. It was, however, before the charter of demands was submitted by the workmen. Therefore, it is not a fact that the Company voluntarily closed the business at 66/1 Sambhunath Pandit Street and diverted it with a motive to get rid of the workmen employed at 66/1 Sambhunath Pandit Street. On the contrary, I am satisfied from all what I have discussed above that there was bona fide closure of the business for good and sufficient reasons and that the retrenchment of the workmen concerned is justified. I find no substance in the allegation that the workmen in a body were victimised and retrenched because of their Trade Union activities. Admittedly the concerned workmen were never charge-sheeted by the Company. There was no occasion to warn them even. I have already observed that the disputes they raised previously were settled amicably and in terms of the amicable settlement there was a compromise award (Ext. H). There is no evidence of any other dispute being raised by the workmen excepting the charter of demands that was submitted about two years back from now. But I have already found that before the submission of charter of demands the proprietor was served with a notice to quit followed by a regular suit for his eviction from premises No. 66/1, Sambhunath Pandit Street and shortly after that there was detection of misappropriation of fund and medicines by two workmen of the Company which charges were established against them and they had to be dismissed from services. So, the proprietor not only faced his eviction from the shop room but also he sustained a heavy loss in the business due to the misconduct of two of the workmen. Therefore, the closure of the shop was justified and also the retrenchment of the workmen employed in that shop. The concerned workmen who were employed in that shop are, therefore, not entitled to any relief.

This is my award.
Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
25-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3937-I.R./IR/15L-16/62.—2nd September 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 5012-I.R./IR/15L-16/62, dated the 9th December 1963, the industrial dispute between the Indo-Burmah Petroleum Company Ltd,. Gillander House, Netaji Subhas Road, Calcutta-1, and their workmen represented by the I. B. P. Employees' Union, Mahatma Gandhi Road, Budge Budge, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between The Indo-Burmah Petroleum Company Ltd., Gillander House, Netaji Subhas Road, Calcutta-1, and their workmen represented by the I. B. P. Employees' Union, Mahatma Gandhi Road, Budge-Budge, 24-Parganas. (Case No. VIII-306/63.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge

Appearances:

For the Company: Shri R. Goswami, Officer of Bengal Chamber of Commerce and Industry.

For the Union: Shri Subodh Banerjee.

AWARD

The Government of West Bengal, Labour Department, by Order No. 5012-I.R./IR/15L-16/62, dated 9th December 1963, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for its adjudication.

Issue

Whether the dismissal of Shri Lalit Halder is justified? What relief, if any, is he entitled to?

After receipt of the reference on 11th December 1963, usual notices were issued to the parties concerned fixing 6th January 1964 for appearances filing of written statement by the Union. Parties entered appearance on 7th January 1964 as 6th January 1964 was declared a local holiday and Union filed its written statement on 24th January 1964. Company filed its written statement on 2nd March 1964. Company filed some documents on 25th April 1964, and the case was fixed for hearing on 10th August 1964. On 10th August 1964, a petition was filed by the Company for adjournment on the ground that the dispute between the parties was likely to be settled amicably and the case was adjourned till 24th August

1964 for compromise, or for hearing if no compromise was effected. On 24th August 1964, a joint petition of compromise was filed by the parties setting cut therein the terms upon which the dispute had been amicably settled between them, and praying for a compromise award accordingly.

Considered the terms of compromise. These appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute between the parties on the terms set forth in the petition of compromise. I accept the terms of compromise and I make compromise award in terms of the joint petition of compromise filed by the parties, a copy whereof is made a part of the award as an annexure.

Dictated and corrected by me.
K. P. MUKHERJEE,
Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
28-8-64.

ANNEXURE "A"

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 5012-I.R., dated 9th December 1963

And

In the matter of an industrial dispute

Between

The Indo-Burmah Petroleum Co. Ltd., Netaji Subhas Road, Calcutta-1

And

Their workmen represented by the I. B. P. Employees' Union, 104 Mahatma Gandhi Road, Budge Budge, 24-Parganas.

The compromise petition filed on behalf of the Company and the workmen.

The said Company and the Union most respectfully submit:

1. That the parties have come to a compromise this day on the following terms:

(a) That Company agrees that the order of dismissal made against Shri Lalit Haldar shall be converted to that of discharge.

(b) That Company will pay to Shri Lalit Halder (I) ex-gratia amount of Rs. 3,500 (three thousand and five hundred only) and (II) salary due to be paid to him amounting to Rs. 623.56 (six hundred twenty-three and fifty-six nP.) only within two weeks from date. The workman accepts the aforesaid amount and states that he has no other claim against the Co.

(c) Shri Lalit Halder will be entitled to draw the full amount of Employees' Provident Fund standing in his name, if he is allowed to do so by the Provident Fund Commissioner. The Company will not object to making payment of the full amount of Provident Fund to his credit including Company's contribution.

(d) This settles the dispute fully and finally.

2. That an award may kindly be made on the basis of this compromise petition.

For this Act of kindness the petitioners shall ever pray.

For the Union:
Subodh Banerjee.
24-8-64.
Lalit Halder.
24-8-64.

For the Company:
A. K. Chakraborty.
24-8-64.
R. Goswami.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3888-I.R./IR/4L-48(A)/62. — 31st August 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 6493-I.R./IR/4L-48(A)/62, dated the 21st November 1962, the industrial dispute between Messrs. Air Survey Company of India (Private) Ltd., 2/1 Jessore Road, Dum Dum, Calcutta, and their workmen represented by Aero Employees Union, West Bengal, Gurudwara Gate No. 2, P.O. Sultanpur, district 24-Parganas, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri S. N. Das, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A, I D. Act, filed by Shri S. N. Das, Welder, Air Survey Co. of India (P) Ltd. of 6/2 Jessore Road, Calcutta-28 (represented by Aero Employees' Union, West Bengal, Gate No. 2, Calcutta Airport, P.O. Sultanpur, 24-Parganas), and in the

matter of an application under section 33(2)(b), Industrial Disputes Act, by Messrs. Air Survey Co. of India Private Ltd. for approval of the dismissal of the workman Shri S. N. Das, Welder, of 7P Gour Sundar Sett Lane, Calcutta-50. [Case No. 90 of 1963 under section 33A and Case No. 193 of 1963 under section 33(2)(b), Industrial Disputes Act].

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Workman: Shri R. Banerjee, Advocate.

For the employer Company: Shri Arun Dutta, Advocate, assisted by Shri Dilip Das Gupta, Advocate.

Award

These two applications—one under section 33A, Industrial Disputes Act (Case No. 90 of 1963), and the other under the proviso to section 33(2)(b), Industrial Disputes Act (Case No. 193 of 1963), relate to the dismissal of the same workman, Shri S. N. Das, the applicant in Case No. 90 and the O.P. in Case No. 193, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 6493-I.R./IR/4L-48(A)/62, dated the 21st November 1962. Both these applications have been heard analogously and this award will govern both the cases.

The background facts and circumstances and the respective cases of the parties regarding the dismissal in the applications under section 33A, Industrial Disputes Act, and the proviso to section 33(2)(b), Industrial Disputes Act, may be briefly summarised as follows:

The application under section 33A by the workman proceeds on the footing that he was dismissed by the Company by a letter, dated 15th March 1963, during the pendency of the adjudication of the dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 6493-I.R./IR/4L-48(A)/62, dated 21st November 1962, for some alleged misconduct but without complying with the provisions of section 33(2)(b), Industrial Disputes Act. This dismissal has been challenged as illegal, mala fide, unjust and untenable. The substantive case about the dismissal in the application under section 33A is as follows: He was appointed as a Welder under Air Survey Co. of India Private Ltd. and was duly confirmed in that post in July 1960. On 30th September 1961 this workman was ordered by his employer Company to "punch in" at this Company's workshop and "punch out" at the workshop of Messrs. Aeronautical Services Ltd., which was subsequently named Veegal Engines and Engineering Co. On 17th August 1962 the regulator with which he was working in the workshop of Veegal Engines & Engineering Co. (hereinafter referred to as V.E.E. Company) became unserviceable and thereupon, Shri P. K. Basu, Assistant Engineer of V.E.E., asked him to procure one from another section and work for both the sections with the same regulator. The concerned workman expressed his inability to cope with the work of two sections and pointed out that being an outsider he could not borrow a machine from another section. At this, Shri Basu abused and manhandled the workman and development of a more serious situation was prevented by the intervention of other workmen. Subsequently, the employer Company issued a charge-sheet to him, dated 17th August 1962, falsely alleging that it was he who had insulted the Assistant Engineer, Shri Basu, and was about to assault the said Engineer and he was at once suspended pending enquiry. This workman replied to the charge-sheet on 20th August 1962 giving the true facts of the occurrence. Thereafter, by a letter, dated 7th September 1962, the workman was informed that a domestic enquiry would be held on 11th September 1962 by the Chief Engineer of the Company and he was also told to bring his witnesses from the Company's employees only. The workman protested against this restriction regarding witnesses, specially because the incident occurred in the workshop of another Company (V.E.E. Company) and also asked for the presence of the Secretary, General Manager and Shri N. C Das, a clerk of the Company, at the enquiry. The enquiry fixed for 11th September 1962 was adjourned and as the Company adopted dilatory tactics in the matter of the enquiry, the workman complained about it to the Deputy Labour Commissioner through his Union. The enquiry was next fixed to be held on 23rd November 1962. At the enquiry held on 23rd November 1962, Shri P. K. Basu, the Assistant Engineer involved in the occurrence of 17th August 1962, was not present; nor was any letter of complaint from him put in. Shri S. Halder, one of the witnesses cited by the workman, was not examined on that date, as he was absent. The enquiry was held in part on that date and adjourned to a future date for examining his witness, Shri S. Halder, and other witnesses, but no further enquiry was held at all. By a Memo., dated 14th December 1962, the concerned workman was informed that an alleged written statement subsequently obtained from Shri P. K. Bose, the Assistant Engineer, had been made a part of the enquiry record without his knowledge and in his absence. Shri P. K. Bose never appeared personally at any session of the enquiry. The workman protested against this illegal procedure. Then on 22nd February 1963 the Company served a "show cause" notice on the workman and he replied to the notice on 28th February 1963. Finally, by a letter, dated 15th March 1963, the Company terminated the service of this petitioner without complying with the requirements of the proviso to section 33(2)(b), Industrial Disputes Act, which governed the dismissal. In the meantime, the Company had made an application under section 33(2), Industrial Disputes Act, to the Labour Officer, but this application was rejected by the Labour Officer on 2nd May 1963. The dismissal of this workman by the letter, dated 15th March 1963, was irregular, illegal and mala fide and the alleged domestic enquiry was also irregular, prejudiced and in violation of the principles of natural justice and as such, it was no enquiry at all. After the aforesaid case in the application under section 33A, Industrial Disputes Act, the workman prays that the order of his dismissal be set aside and he be reinstated to his service under the Company with full back wages.

The Company filed its written statement in the case under section 33A on 14th August 1963 and in

the meantime on 9th August 1963 it had filed its own application under the proviso to section 33(2)(b), Industrial Disputes Act (Case No. 193 of 1963). The case put forward by the Company in regard to the dismissal of the concerned workman is substantially the same in both its written statement in the case under section 33A and its own application under the proviso to section 33(2)(b), Industrial Disputes Act. This case is briefly as follows: A charge-sheet was issued to this workman on 17th August 1962 asking him to show cause why disciplinary action should not be taken against him for some misconduct. This misconduct related to the alleged incident in the workshop of V.E.E. Co. with Shri P. K. Basu, the Assistant Engineer of that Company. The workman submitted his explanation on 20th August 1962. The explanation was considered by the Management to be unsatisfactory and so the Management decided to hold a domestic enquiry. The first notice of the domestic enquiry was given on 7th September 1962. Finally, a departmental enquiry was held by Shri B. D. Mulherkar, the Chief Engineer of Messrs. Air Service Co., on 23rd November 1962. The delay in holding the departmental enquiry was due to the adamant and unhelpful attitude of the workman and also to the temporary absence of the E.O. The workman appeared at the departmental enquiry on 22nd November 1962. The statements of the witnesses examined at the enquiry were recorded and the workman was given all facility and opportunity for defence. The workman signed the recorded proceedings of the domestic enquiry. The E.O. submitted his finding some time in February 1963. When the departmental enquiry was pending, the concerned Union purporting to represent the workman made some representations to the Deputy Labour Commissioner regarding suspension of the workman after issue of the charge-sheet. The Company appeared before the concerned Deputy Labour Commissioner from time to time and subsequently before the Labour Officer concerned and participated in the general conferences held by the Labour Officer as Conciliation Officer and submitted before him representations stating correct and true facts of the case relating to the workman. After considering the proceedings of the domestic enquiry and findings of the E.O., the Management bona fide came to the conclusion that a case of gross misconduct had been established against the workman and so decided to dismiss him from the Company's service. As conciliation proceedings regarding the Union's complaint against suspension of this workman after the charge-sheet were pending before the Labour Officer when the Management decided to dismiss the workman on the result of the domestic enquiry, the Company bona fide made an application before the Conciliation Officer for permission to dismiss the workman. After receipt of this application, the Conciliation Officer held a conference on 27th March 1963. In this conference, the Company asked for permission of the Conciliation Officer to dismiss this workman as he had been definitely found guilty of a charge of gross misconduct after fair and proper domestic enquiry. The Conciliation Officer did not, however, pass any definite order regarding the Company's contention and finally by his Memo., dated 2nd May 1963, informed the Company that section 33 of the Industrial Disputes Act was not attracted to the case before him. The Company again made a representation to the Conciliation Officer for a proper and final disposal of its application to dismiss the workman, but the Conciliation Officer did not pass any final order in the matter. In the circumstances, the Company felt that it was improper to keep the matter of dismissal of the workman pending any further and finally decided to dismiss the workman from the Company's service for the gross misconduct of which he was found guilty in accordance with the relevant provisions of its Certified Standing Orders and accordingly passed dismissal order by its Memory dated 3rd August 1963. Thereafter, one month's wages were remitted to the workman by the Company and the Company filed its application under section 33(2)(b), Industrial Disputes Act, for approval of dismissal of the workman by the Company's Memo., dated 3rd August 1963, in compliance with the requirements of the proviso to section 33(2)(b), Industrial Disputes Act. The present application under the proviso to section 33(2)(b), Industrial Disputes Act, was filed on 9th August 1963. No formal order of dismissal was passed against the workman till 3rd August 1963 and accordingly the workmans' application under section 33A, Industrial Disputes Act, filed on 10th July 1963 before the passing of the formal order of dismissal on 3rd August 1963 is premature and not maintainable in law and so it should be dismissed in limine. There was no dismissal of the workman by the Company's letter, dated 15th March 1963, and as such no question of violation of the relevant provisions of section 33, Industrial Disputes Act, by the Company could arise in connection with the said alleged dismissal. The dismissal was really effected by the Company's letter, dated 3rd August 1963, and in regard to that dismissal, the Company filed the required application under the proviso to section 33(2)(b), Industrial Disputes Act, on 9th August 1963, and one month's wages were remitted to the workman by M.O. and so there was no contravention of the proviso to section 33(2)(b), Industrial Disputes Act, though the dismissal fell under that section.

With regard to the fact of dismissal itself, the Company has pleaded the following case: On 17th August 1963 at about 9 a.m. Shri P. K. Basu, Assistant Engineer of V. E. E. Co., was asked by the Chief Engineer of Air Survey Co. to send Shri S. N. Das, who was at that time working in the workshop of V. E. E. Co., to Air Survey Co. with all his tools and implements for some urgent work. Shri P. K. Basu called Shri S. N. Das and asked him to go to Air Survey Co. for some urgent work with his tools and implements and offered him transport facility. At this, Shri Das suddenly became violent and flatly refused to go to Air Survey Co. and started abusing the Management in most objectionable language. Upon this, Shri Basu requested Shri Das to leave his office, but Shri Das paid no heed to it, and on the contrary he became aggressive and proceeded towards Shri Basu with raised fist in order to hit him, but he was caught by two employees of the Glider Section, Shri S. N. Chowdhury and Shri A. K. Roy, who ultimately took Shri Das out of the office of Shri Basu. The matter was immediately reported to the Chief Engineer of V. E. E. Company, who again reported the matter to the Chief Engineer of Air Survey Co. The matter was ultimately reported to the Management and thereupon a charge-sheet was issued to Shri Das on

17th August 1962 by the General Manager of Air Survey Co. and Shri Das was placed on suspension. Shri Das submitted his reply to the charge-sheet. The reply having been found unsatisfactory, the Company decided to hold a domestic enquiry. Accordingly, a notice of enquiry was issued and the enquiry was fixed for 11th September 1962. On that date, Shri Das made a representation to the E.O. requiring the presence of the Secretary and the General Manager of the Company and Shri N. C. Das and all workers of Glider Section of V. E. E. Co. It is not correct to say that Shri Das was asked to bring witnesses only from amongst the Company's employees. The Company replied to the representation of Shri Das by its letter, dated 15th September 1962, and Shri Das was informed that the request for presence of all workers of V. E. E. Co. was absurd and untenable and that he could bring some workers whom he would like to be his witnesses. He was further asked by this letter whether the presence of the Secretary, the General Manager and Shri N. C. Das were still required as his witnesses and was told that if Shri Das wanted their presence this could be arranged on a convenient date. In reply to this letter of the Company, Shri Das wrote a letter, dated 27th September 1962, requesting the Company to hold the departmental enquiry after 2 p.m. and communicate the date of the enquiry at least a week earlier, but he did not submit the names of witnesses; nor did he make any prayer for the presence of the Company's high officials. By the Company's letter, dated 3rd October 1962, Shri Das was informed that according to his request, the departmental enquiry would be held after 2 p.m. and he was again requested to send the names of his witnesses and also to let the E.O. know whether he required the presence of the Secretary, the General Manager and Shri N. C. Das as his witnesses. He was also informed that as the Chief Engineer would be away from India on official business, the enquiry would be held after his return. The enquiry was ultimately held on 23rd November 1962. On this date, Shri P. K. Bose, the Assistant Engineer concerned, was absent, being out of Calcutta on Company's work. So, his evidence could not be taken. He was expected to return before the 15th of November 1962, but unfortunately he returned after 23rd November 1962 and soon thereafter he was required to join the Air Force as a reservist on 2nd December 1962. As it was not possible for Shri Basu to be present at any departmental enquiry within a reasonable time after 23rd November 1962, he submitted a written statement regarding the incident which took place on 17th August 1962. At the enquiry held on 23rd November 1962, the Company's witnesses were examined and three witnesses on behalf of Shri Das made statements before the E.O. One of the witnesses named by Shri Das, Shri Sachindra Nath Halder, was not present on that date and so it was not possible to produce him. Shri Das also did not require any adjournment of the enquiry for his examination. By a letter, dated 14th December 1962, the Company forwarded relevant extracts from the written statement submitted by Shri P. K. Basu to Shri Das with a request that Shri Das would furnish his comments regarding the same, but instead of furnishing any comments, Shri Das, by his letter, dated 20th December 1962, made certain false allegations and asked for the entire letter of Shri Basu and this request was duly complied with by the Company's letter, dated 17th January 1963. The E.O. submitted his report with his findings on 20th February 1963. The Company decided to dismiss the workman on the basis of the findings, but as the dispute regarding his suspension after charge-sheet was pending before the Conciliation Officer, the Company applied to him for permission to dismiss the workman and informed the workman accordingly by its letter, dated 15th March 1963. As the Conciliation Officer did not made any final order on the Company's application for permission to dismiss the workman and held that the application was not maintainable, the Company ultimately dismissed him by its letter, dated 3rd August 1963. The facts concerning the conciliation proceedings have already been stated above.

I have stated the background facts and the respective cases of the parties in regard to the dismissal of the concerned workman in some details so that a clear picture of the background facts and the other relevant facts alleged by the parties may be properly appreciated and kept in view in coming to a decision about the conflicting claims of the parties put forward in these two proceedings, the workman's claim for setting aside the dismissal said to have been effected on 15th March 1963, and the Company's claim for approving the disimssal said to have been effected on 3rd August 1963.

The basic dispute between the parties as to when actually and legally the dismissal of the concerned workman was effected must be first of all decided for the purpose of a proper decision of the two related cases—one under section 33(2)(b) and the other under section 33A, Industrial Disputes Act. If the workman's dismissal was not really and legally effected on 15th March 1963, and if it was really and legally effected on 3rd August 1963, as alleged by the Company, the workman's application under section 33A filed on 10th July 1963 would be premature and not maintainable and in that case the Company's application for approval of the dismissal filed on 9th August 1963 will have to be considered on merits and decided. If, on the contrary, the dismissal is held to have been really and legally effected on 15th March 1963, the workman's application under section 33A, Industrial Disputes Act, will have to be decided on merits and, at the same time, the subsequent application under section 33(2)(b), Industrial Disputes Act, filed by the Company will also have to be considered along with the Company's explanation for the delay in making the said application and it will also have to be considered whether having regard to the clear contention in the application that the dismissal was effected on 3rd August 1963, it would be entitled to have the dismissal of the concerned workman which really and legally took place on 15th March 1963 approved upon the case made out in its application. The precise question would be whether having asked for approval of the dismissal said to have been effected on 3rd August 1963, it can obtain approval of the dismissal which really took place on 15th March 1963.

I first address myself to a decision of the basic dispute as to on what date the dismissal of this workman really and legally took effect. I have already stated in details above the respective cases of the parties on this point. It is an admitted position that the workman was charge-sheeted for some alleged misconduct in an incident with Shri

K. Basu, the Assistant Engineer of V. E. E. Co., on 17th August 1962, and after he submitted his reply to the charge-sheet, the Management decided to hold a domestic enquiry and Shri B. D. Mulherkar, the Chief Engineer of the Company, was appointed to hold the enquiry and he actually held an enquiry on 23rd November 1962 in presence of the workman and he finally submitted his enquiry report with findings to the General Manager on 20th February 1963 and after considering the report, the Management issued a letter, dated 15th March 1963, to the concerned workman informing him that the Management had decided to dismiss him with immediate effect, but as at that time a conciliation proceeding regarding his case was pending, the Management was applying to the appropriate authority for permission to dismiss him. It is also an admitted position that the concerned workman was suspended pending enquiry along with the issue of the charge-sheet and the dispute regarding his suspension was raised before a Deputy Labour Commissioner by the Union on behalf of the workman and the matter was taken up for conciliation by a Labour Officer and some general conferences were called, but the Labour Officer did not pass any final order granting or refusing permission to dismiss this workman and he practically refused to take any action on the Company's application for permission on the view that the Company had no cause of action when the case of the workman himself was in dispute. I am to state here that the application for permission was made on 15th March 1963, the date on which the Company issued the letter to the workman informing him that it had decided to dismiss him and an application for permission for the dismissal of the workman was being made to the Conciliation Officer. It appears that the above view of the Conciliation Officer was first communicated to the Company on 2nd May 1963 and thereafter the Company challenged this view of the Labour Officer and asked him to dispose of the Company's application either by granting or refusing the permission asked for, but the Labour Officer struck to the view already taken and refused to take any further action and he wrote the final letter to the Company reiterating his view on 7th August 1963. The Company's second letter to the Labour Officer in this matter was dated 16th July 1963 and the Labour Officer's letter, dated 7th August 1963, was a reply to this letter. The Company issued the final order of dismissal on 3rd August 1963, narrating all relevant facts in connection with the matter up to its second letter to the Labour Officer, dated 16th July 1963, but before receipt of the Labour Officer's reply to this letter which was sent on 7th August 1963. Exhibit 26 is the Company's letter, dated 15th March 1963, to the workman and Ext. F is the Company's letter, dated 3rd August 1963, to the workman. In this connection, reference may be made to the admitted Exts. D. E. G. H. I, J, K and O on the Company's side and Exts. 2, 3, 16, 17, 22, 27 and 28 on the Union's side, which considered together, support the position that after suspension of the workman on issue of the charge-sheet, the Union made a representation to the Labour Department challenging the Company's action as illegal and mala fide and the matter was ultimately taken up for conciliation by a Labour Officer, who obtained the Company's comments on the representation made by the Union and the Union's counter-comments on the comments made by the Company, but the Labour Officer did not pass any final order in the matter and on being asked by the Company to pass some final order either granting or refusing the permission asked for the Labour Officer intimated that his view was that the application was not maintainable as the case of the workman himself was in dispute and after taking note of this view, the Company issued a final and definite order of dismissal, dated 3rd August 1963, intimating that the Company in view of the pendency of the adjudication proceedings of some other dispute between the Company and its workmen before this Tribunal, an application for approval of the dismissal was going to be made and offering him one month's wages and some other benefits. The Company evidently made the application for permission to dismiss the workman with reference to its letter, dated 15th March 1963, under section 33(1)(b), Industrial Disputes Act. So, the Company expressly acted upon the position that though it had decided to dismiss the workman with immediate effect by its letter, dated 15th March 1963, the dismissal could not legally take effect without an express permission in writing of the Conciliation Officer before whom the dispute raised by the Union on behalf of the workman against his suspension along with the issue of the charge-sheet, dated 17th August 1962, was pending for conciliation. When admittedly a conciliation proceeding regarding the dispute raised by the Union on behalf of the workman in regard to the suspension of the workman after charge-sheet was pending at the time when the Company after the alleged domestic enquiry decided to dismiss the workman for some misconduct, his dismissal may quite reasonably and legally be said to have fallen under section 33(1)(b), Industrial Disputes Act. Section 33(1)(b), Industrial Disputes Act, lays down that when a conciliation proceeding is pending in respect of an industrial dispute, no employer shall discharge or punish, whether by dismissal or otherwise, any workman concerned in such dispute for any misconduct connected with the dispute save with the express permission in writing of the authority before whom the proceeding is pending. In the present case, the concerned workman was certainly concerned in the dispute raised before the Conciliation Officer regarding his suspension and in fact, he was the only person concerned in the dispute and the Company was seeking to punish him for some misconduct connected with the dispute under conciliation, i.e., the dispute over his suspension. He was charged with a definite misconduct and was suspended pending enquiry and final decision of the Company and his dismissal for the charged misconduct was certainly connected with the dispute raised over the suspension of the workman after the charge-sheet. I see no point in the Conciliation Officer's view that the Company had no cause of action when the case of the workman himself was in dispute before him. The crucial point is that there was identity between the dispute pending conciliation before him and the dispute regarding his proposed dismissal for the charged misconduct because the charged misconduct was the basis of both the suspension and the proposed dismissal. In this connection, the letter, dated 15th March 1963, is to be read carefully and the real intent and purpose of the Company and the real import of the action taken by the Company are to be gathered from the language used therein. Exhibit 26 is that letter. It was written by the Managing Director. Paragraph 2 of this letter

referred to the fact that he had been found guilty of the charge levelled against him in the charge-sheet, dated 17th August 1962, and the letter, dated 22nd February 1963 (Ext. 23), which was a letter to him after receipt of the enquiry report with the findings asking him to show cause why he should not be punished with dismissal, and ended with the intimation that the Managing Director had decided to dismiss him with immediate effect. In the next paragraph, it was clearly indicated that as at the material time a conciliation proceeding was pending regarding his case, the Company was applying to the appropriate authority for permission to dismiss him. I quote below paragraphs (2) and (3):

> "Taking into consideration of all material facts and circumstances, I hold that you are guilty of the offences or charges levelled against you by this office Memos., dated 17th August 1962 and 22nd February 1963. The misconducts established are serious in nature for which a workman is liable to be dismissed under the provisions of our standing orders. I find no circumstances in your favour for inflicting a lesser punishment and accordingly I have decided to dismiss you with immediate effect. As, however, at the material time a conciliation proceeding is pending or has been started regarding your case, we are applying to the appropriate authority for permission to dismiss you."

I am clearly of the view that this letter intimated nothing more than that the Company had decided to dismiss him on the basis of the findings of the domestic enquiry and after consideration of surrounding circumstances, subject to the permission of the Conciliation Officer before whom the dispute already raised in respect of him, was pending. This letter clearly indicated nothing more than a decision of the Company to dismiss him, subject to the permission of the conciliation authority. So, this letter cannot be taken as a letter of final dismissal, notwithstanding that the Company had decided to give immediate effect to the dismissal. Exhibit F is the final letter of dismissal, dated 3rd August 1963. It recited all the previous facts and circumstances and then stated that the workman was dismissed from the Company's service with effect from that date and then it also contained a statement that in view of the pendency of another dispute between the Company and its workmen before this Tribunal, the Company was going to make an application for approval of the dismissal before this Tribunal and was also going to remit to him one month's wages by M.O. in compliance with the terms of the proviso to section 33(2)(b). The workman was, in my view, finally and definitely dismissed with effect from 3rd August 1963, by the letter of that date, Ext. F, and before that, the position arising out of the previous letter, dated 15th March 1963, was that there was no final and definite dismissal of the workman by the Company, but there was only a decision by the Company to dismiss him, subject to permission being obtained from the Conciliation Officer. It is to be noted that in a case falling under section 33(1)(b), there can be no final and effective dismissal until and unless the express permission of the concerned authority is obtained, and in the present case, when such an application for express permission in respect of the dismissal of the concerned workman decided upon by the Company had been made, it clearly indicated that the Company did not mean and intend that the dismissal was to take final effect before the permission was granted by the concerned authority; and even assuming that the Company meant it to be a final dismissal, it could not be legally so and the Company was incompetent to make a final dismissal forthwith, in view of its own conduct of seeking permission for the dismissal from the conciliation authority. The strict legal position was that the dismissal referred to in the letter, dated 15th March 1963, was not final and conclusive and the Company was not competent to make a final and conclusive dismissal at that stage. But in a case under section 33(2)(b), the Company is competent to make a final dismissal, subject to the subsequent approval of the concerned authority. So, there is an essential difference between a case under section 33(1)(b) and section 33(2)(b), Industrial Disputes Act.

In the above view of the relevant facts and circumstances and the legal position arising therefrom, I hold that there was no final and effective dismissal of the workman by the Company's letter, dated 15th March 1963, but the Company finally and effectively dismissed the workman by its letter, dated 3rd August 1963, and his dismissal was to take effect from that date, subject to the approval of the concerned authority to whom the Company also made an application under section 33(2)(b), Industrial Disputes Act, and that authority is the present Tribunal.

It is to be noted here that at the time when the Company issued its letter, dated 15th March 1963, the adjudication proceedings of the other dispute, between the Company and its workmen, referred to this Tribunal by Government Order No. 6493-I.R., dated 21st November 1962, were pending and so this Tribunal was also a competent authority to whom the Company could have applied for permission to dismiss the workman under section 33(1)(b), Industrial Disputes Act. But, the Conciliation Officer was also a competent authority in that respect, because the dispute raised by the Union regarding the suspension of this workman was pending for conciliation before him. The Company was, therefore, entitled to apply to him for permission.

There was thus no final and effective dismissal of the concerned workman by the letter, dated 15th March 1963. I have already held that the letter, dated 15th March 1963, conveyed nothing more than the decision of the Company to dismiss him, subject to the permission of the Conciliation authority and the Company duly applied for such permission, but if the concerned authority did not choose to dispose of that application by granting or refusing the permission, the Company cannot be blamed for that. The point to note is that the Company complied with the relevant provisions of section 33 and in that case, it was the provisions of section 33(1)(b), Industrial Disputes Act.

After the above findings, the workman's application under section 33A made on 10th July 1963, against his alleged dismissal by the Company's letter, dated 15th March 1963, cannot stand and so, it must fail as not maintainable. After the failure of the workman's application under section 33A, the

only application that requires to be decided is the Company's application under section 33(2)(b), Industrial Disputes Act, in regard to the final and effective dismissal by the Company's letter, dated 3rd August 1963. I shall now proceed to deal with that application.

As, according to the Company's case, this workman was dismissed on a charge of misconduct after he had been charge-sheeted for the alleged misconduct and a domestic enquiry had been held after receipt of his reply thereto, the first question to be decided would be whether there was a fair and proper domestic enquiry according to the principles of natural justice and without any prejudice to the workman in the matter of his defence. It is also an admitted position on the side of the concerned workman that he got his charge-sheet and submitted his reply to it and then there was a domestic enquiry held by the Chief Engineer of Air Survey Co., Shri B. D. Mulherkar. It is a common ground that Ext. A is the charge-sheet, dated 17th August 1962, and Ext. B is the workman's reply to the charge-sheet submitted on 20th August 1962 and that the enquiry was finally held on 23rd November 1962 in the presence of the concerned workman and with his participation. Exhibit N(1) is the original record of the enquiry proceedings and Ext. N is an admitted copy of the same. After considering the recorded enquiry proceedings and the further evidence regarding the enquiry produced at the hearing through witnesses on both sides, I find that the enquiry suffered from some vital defects which made it wholly irregular, unfair and prejudicial to the concerned workman. It appears that the E.O. started the enquiry by first examining the concerned workman and then he proceeded to examine three out of four witnesses cited by the workman and last of all, he examined the Company's witnesses, but these witnesses did not include the Assistant Engineer, Shri P. K. Basu, between whom and the concerned workman the incident of 17th August 1962 occurred and upon whose complaint the charge-sheet was issued. I may shortly restate here that the charge against the workman was that 'on being called by the Assistant Engineer to his office and on being asked by the said Assistant Engineer to go at once to Air Survey Co. for some urgent work with his tools and implements, the workman became very much excited and agitated and refused to comply with the Assistant Engineer's directions and he also used insulting and abusive language towards the Assistant Engineer and further was about to assault him with fist'. The procedure followed in holding the enquiry was absolutely unfair and prejudicial to the interest of the concerned workman who was in the position of an accused after the issue of the charge-sheet and such procedure has been squarely condemned by the Supreme Court in the case of Associated Cement Co. Ltd. Vs. their workmen [1963(II) L.L.J., page 396], and also in the case of Meenglas Tea Estate Vs. its workmen [L.L.J., 1963(II), page 393]. So, the enquiry stood self-condemned by the procedure adopted by the Enquiring Officer, which resulted in vitally prejudicing the charge-sheeted workman in the matter of putting forward his defence by asking him to give his own statement and examine his witnesses even before knowing what evidence was there against him in support of the charge which he was to meet. In the case of Meenglas Tea Estate, the Supreme Court observed as follows:

> "It is an elementary principle that a person who is required to answer a charge must know not only the accusation but also the testimony by which the accusation is supported. He must be given a fair chance to hear the evidence in support of the charge and to put such relevant questions by way of cross-examination as he desires. Then he must be given a chance to rebut the evidence led against him. This is the barest requirement of an enquiry of this character and this requirement must be substantially fulfilled before the result of the enquiry can be accepted. A departure from this requirement in effect throws the burden upon the person charged to repel the charge without first making it out against him."

In the case of Associated Cement Companies, the Supreme Court observed as follows:

> "It is necessary to emphasize that in domestic enquiries the employer should take steps first to lead evidence against the workman charged, give an opportunity to the workman to cross-examine the said evidence and then should the workman be asked whether he wants to give any explanation about the evidence led against him. It seems to us that it is not fair in domestic enquiries against industrial employees that at the very commencement of the enquiry, the employee should be closely cross-examined even before any other evidence is led against him."

So, apart from all other considerations, I at once hold that the domestic enquiry regarding the charge-sheet to the concerned workman, as already held in the present case, was not at all fair and in accordance with the principles of natural justice and the dismissal of the concerned workman as a result of such enquiry cannot be justified and upheld.

There is a further glaring infirmity in the enquiry proceedings which also makes the enquiry unfair and unsustainable according to the principles of natural justice. It appears that the officer directly involved in the occurrence of 17th August 1962, Shri P. K. Basu, did not appear before the Enquiring Officer at any stage but some written statement submitted by him was taken into consideration by the Enquiring Officer in coming to his decision without giving the concerned workman an opportunity to cross-examine the said officer. It is an admitted position that the enquiry was held in the absence of Shri P. K. Basu and evidence has been led on behalf of the Company to explain the absence. The evidence is to the effect that on or about 30th or 31st October 1962, this officer was sent to Delhi and Allahabad by the Company for some urgent duties and just after coming back to Calcutta on or about 30th November 1962 he was called up for emergency service with the Indian Air Force as a reservist and in these circumstances, it was not possible for him to attend the domestic enquiry, though he had received a letter from the Chief Engineer of his Company to come and attend the enquiry. Shri P. K. Basu, P.W. 2, has given this

evidence. Of course, there is no reason to disbelieve this evidence of Shri Basu, but still it does not cure the vital defect in the enquiry arising out of consideration of his written statement submitted to the Enquiring Officer without giving the concerned workman an opportunity to cross-examine him. He was certainly the most vital and important witness in support of the charge and so it was all the more incumbent upon the Enquiring Officer to see that the workman had a sufficient and suitable opportunity to test the evidence of this witness by cross-examination. I am not also satisfied that it was absolutely impossible for this officer to come to attend the domestic enquiry for giving evidence. According to his evidence, he personally submitted the letter, Ext. 24, containing his written statement to the Enquiring Officer on 3rd December 1962, by coming from Barrackpore where he was on military duty with permission from the military authorities. This shows that he could get permission from the military authorities to attend to some urgent work in Calcutta. Necessarily, there was no reason why the Enquiring Officer should not have adjourned the enquiry to a suitable date for the purpose of his appearance before him with the permission of the military authorities for giving evidence and for cross-examination by the workman. In the enquiry proceedings, it was recorded that "the enquiry was held in absence of Shri Basu, as he was away on duty. His statement was read to Shri S. N. Das".

The statement in the enquiry proceedings quoted above is alleged to have been interpolated by the Enquiring Officer. In support of this contention raised on behalf of the Union, reference is made to the patent fact that this writing appears just above a horizontal line and the second line of the statement impinges on the horizontal line and it is argued that this could not have been the case had this writing been made first and then the line was drawn. According to the Company's contention, the written statement referred to as read to the concerned workman was the original report of the occurrence submitted by Shri P. K. Basu, to the Chief Engineer (Ext. 6). The manner in which the writing appears in the enquiry proceedings really appears to be suspicious. It is to be noted that though according to the Company, the original report, Ext. Q, was read over to the workman at the time of the enquiry and this fact was noted in the writing under discussion, this report was not made a part of the record of enquiry proceedings. In any case, and even assuming that the original report, Ext. Q, was read over to the concerned workman at the enquiry, this does not cure the vital defect that the Assistant Engineer whose statement it was, was not present and the workman had no opportunity to cross-examine him. So, this statement should not have been considered and relied upon by the Enquiring Officer. It appears that long after the close of the enquiry, on 14th December 1962, the Enquiring Officer wrote a letter to the concerned workman enclosing therein copy of a relevant portion of the written statement submitted by Shri P. K. Basu after the close of the enquiry. Exhibit 18 is that letter. In this letter, the workman was only asked to submit his comments regarding the statements. The workman at once sent a reply protesting against this procedure and challenging it as illegal and invalid and stating categorically that even the original complaint or statement of Shri P. K. Basu, on the basis of which he was charge-sheeted, or any copy thereof, was not sent to him at any time. This reply was also made on 14th December 1962 (Ext. 19). In course of correspondence over this matter, the Company categorically asserted in its letter, dated 17th January 1963 (Ext. 20), that the Management had the right to consider the subsequent statement of Shri Basu and then intimated that to meet the technical objection against sending only a copy of the relevant portion of the statement to him, a copy of the whole statement was being forwarded to him. The workman at once replied to this letter by a letter of the same date (Ext. 21) and in this letter, he again challenged the whole procedure as illegal, irregular and mala fide. The Enquiring Officer was not certainly correct and fair in utilising only a written statement submitted by Shri P. K. Basu regarding the occurrence which formed the basis of the charge against the workman, for the purpose of the enquiry and basing his findings thereon without giving the charge-sheeted workman an opportunity to cross-examine him and this procedure was not only irregular and illegal but also against all principles of natural justice. So, in this way also, the enquiry was completely irregular, illegal and violative of a basic principle of natural justice and this leads to the same conclusion that the dismissal in so far as it was based upon such an enquiry, was absolutely illegal and invalid. It has also been contended on behalf of the workman that the enquiry was further illegal and unfair and violative of the principles of natural justice in that all the witnesses cited by the workman were not examined. It appears from the record that the concerned workman cited four witnesses from the workmen for examination on his side and he also wanted to examine the General Manager, the Secretary and one Shri N. C. Das. The evidence on the record shows that on the date of enquiry, the workman clearly stated that only four other workmen were his witnesses and they were Shri Monglu, Shri Sachin Haldar, Shri Jayanta Bagchi and Shri S. M. Ghosh and among them, all except Shri Sachin Haldar were present on that date and they were examined and Sachin Haldar could not be produced and examined as he was not present. It is contended on behalf of the workman that he should have been given a further opportunity for examination of this witness, Shri Sachin Haldar. I think the contention is reasonable. When he definitely named four witnesses and among them one was accidentally absent on that date and there was nothing to show that he gave up that witness, the Enquiring Officer should have given him a further opportunity to examine that witness and his failure to do so amounted to a vital irregularity and violation of the principles of natural justice. It did not matter that this workman did not apply for an adjournment. When he did not give up the absent witness, the Enquiring Officer should have adjourned the enquiry suo moto in order to enable the workman to examine the witness when he was available. I cannot, however, accept the workman's contention that the failure on the part of the Company to produce the General Manager, the Secretary and Shri N. C. Das as witnesses also amounted to a grave irregularity and failure of natural justice. The correspondence on the record shows that the Company wanted to know why these

persons who had nothing to do with the occurrence and were nowhere near the occurrence, were required to be examined and the workman could not give any definite and reasonable reply. In any case, the fact remains that on the date of enquiry he named only four persons as his witnesses and did not press his demand for production of the General Manager, the Secretary and Shri N. C. Das as his witnesses. So, I reject this part of the workmen's contention.

In view of the above decisions, the dismissal of the concerned workman in so far as it was based upon the domestic enquiry and the findings of the Enquiring Officer cannot be sustained and approved.

It is well settled that in a case under section 33(2)(b), Industrial Disputes Act, the Tribunal is only to see whether a prima facie case for dismissal of the concerned workman has been made out. In my view, in deciding whether such a case has been made out or not, the Tribunal can and should also look into the merits of the dismissal, aprat from the enquiry proceedings when the enquiry proceedings are found to be vitally defective and against the principles of natural justice. I have not been shown any authority in support of the proposition that in considering whether a prima facie case for dismissal has been made out in a proceeding under section 33(2)(b), the Tribunal shall exclusively confine itself to the enquiry proceedings and the findings thereof. Prima facie case means also prima facie case on merits. Accordingly, I proceed to consider whether a prima facie for dismissal of the concerned workman on merits has been made out by evidence produced before this Tribunal.

It is common ground that on 17th August 1962, this workman was working in V. B. E. Co. in the morning and at about 9 or 9-30 a.m., he was called by Shri P. C. Basu, the Assistant Engineer of that Company, and on his coming to the Assistant Engineer he was told that he was immediately required to go to Messrs. Air Survey Co., which was really his employer Company, for some urgent work, with his tools and implements, but the workman protested and then there was some alteration between the Engineer and the workmen. Up to this, there is practically no dispute. The Company's version is that the workman not only flatly refused to comply with the order of the Assistant Engineer but he also went so far as to abuse filthy the Management and insult the Assistant Engineer and was about to assault him with fist, but this assault was prevented by timely intervention of some other members of the staff, and among them was one Shri A. K. Roy. The Union's case on behalf of the workman is that he never assaulted or abused the Engineer or attempted to assault him, as alleged, but it was the Engineer who, upon his protesting against his being required to go to work in Air Survey Co. with tools and implements. which he had borrowed from some other section, abused him by calling him a "rascal" and threatened to turn him out of the room with the help of the Durwan and he actually shouted for the Durwan and at this time, a Mechanic came and took him away from the room. In support of the Company's version of the allegedly offending part of the occurrence underlying the charges of insulting the Engineer and attempting to assault him. the only substantive evidence led before me is the evidence of the Assistant Engineer, Shri P. K. Basu and in support of the Union's version of the occurrence, there is the evidence of the concerned workman, Shri Sailendra Nath Das, and his witness, Shri Sachindra Nath Haldar, who had been cited as a witness at the domestic enquiry but had not been examined. Admittedly, one Shri A. K. Roy intervened and took away the workman from the room. But, this witness has not been produced and examined before me. The evidence of the Engineer is that when this workman raised his fist to strike him, he was held by an apprentice and another employee, Shri A. K. Roy, who took him away. This apprentice has also not been examined. I find that one apprentice, Shri S. N. Chowdhury and Shri A. K. Roy were examined in the enquiry proceedings. These two witnesses were examined out of order after the examination of the workman and his witnesses was over. When I have rejected the entire enquiry proceedings as not legal and fair and in accordance with the principles of natural justice, I cannot accept a part of the proceedings, viz., the evidence given by some witnesses of the Company. Though there is no other evidence on the Company's side regarding the occurrence itself excepting the evidence of the Assistant Engineer, Shri P. K. Basu, his evidence finds corroboration from the immediate report he made to the Chief Engineer regarding the occurrence, Ext. Q. Considering the entire evidence on both sides, I accept the Assistant Engineer's positive evidence that in course of the occurrence which took place on 17th August 1962, the concerned workman abused the Management and insulted the Engineer and attempted to assault him. I hold, therefore, that a prima facie case of the occurrence, as alleged by the Company, has been made out by the evidence produced before me.

After the above findings regarding the prima facie case on merits, I shall now deal with the dispose of certain other legal objections raised on behalf of the workman.

It is contended that the dismissal was not in accordance with the Standing Orders of the Company, because it had not the approval of the Manager of the establishment. In support of this, reference is made to paragraph 3 in page 6 of the Certified Standing Orders, Ext. M. The relevant rule stands thus: "The approval of the Manager of the establishment is required in every case of dismissal....." After considering the evidence on the point, I find that there is no substance in this legal objection. The order of dismissal was issued over the signature of the Managing Director (Ext. F). This order was issued on the basis of the findings of the domestic enquiry and after the said findings had been submitted to the General Manager. Exhibit L is the report of the Enquiring Officer containing his findings. It is headed "For consideration of the G. M.". This clearly indicates that the enquiry report was placed before the G. M. and the order of dismissal was issued thereafter. It can be naturally held that the said order had the General Manager's approval. So, I find that the dismissal did not contravene the provisions of the Standing Orders relied upon by the workman.

The only other legal objection is that the dismissal was irregular inasmuch as it was based upon some additional charges not contained in the original

charge-sheet, Ext. A, in respect of which domestic enquiry was held. In this connection, reference has been made to Ext. 23, the notice issued by the Company to the workman to show cause why he should not be dismissed on the basis of the domestic enquiry. In this notice, the following statements were made by the Company: "Apart from the charges set out in the show cause notice or charge-sheet, dated 17th August 1962, it appears from the materials on record that you are guilty inter alia of offences of wilful insubordination or disobedience, riotous and/or disorderly behaviour during working hours which are also serious misconduct and/or misdemeanour for which a workman is liable to be dismissed under the provisions of our Certified Standing Orders." No doubt this statement referred to certain additional charges which were not contained in the original charge-sheet, Ext. A. The Company was not certainly legally entitled to dismiss him on some additional charges without a fair and proper enquiry according to the principles of natural justice, but then the fact remains that the charges levelled against him in the charge-sheet which had been enquired into and of which he had been found guilty, had also been referred to in this letter as established by the departmental enquiry and the dismissal was also based upon those charges. Even if the additional charges mentioned in this letter are rejected as irrelevant and not worthy of consideration and not capable of supporting a dismissal, the fact remains that the charges given in the charge-sheet were also referred to and these were also the basis of his dismissal. Mere mention of some additional charges, as made in this letter, cannot in my view, vitiate the dismissal wholly when it was also based upon the charges contained in the charge-sheet. Apart from this position, I have already found that the dismissal in so far as it was based upon the enquiry proceedings and the findings of the Enquiring Officer cannot be upheld and then I have gone into the question whether a prima facie case for the dismissal upon the charges levelled against him has been made out by evidence produced before me and I have found out that such a case has been made out. Upon such a prima facie case, the impunged dismissal can certainly be approved in the present proceedings. He was prima facie guilty of insulting the Assistant Engineer and attempting to assault him and this certainly amounted to disorderly behaviour and act subversive of discipline falling under clause (h) of the list of misconducts contained in the charge-sheet [vide page 6, clause (h)]. In the charge-sheet, the offending acts committed by him were referred to and when a prima facie case that he was guilty of such acts had been made out, it can quite reasonably be held that the acts amounted to disorderly behaviour and subversion of discipline which were misconducts under the Standing Orders and such misconducts merit the punishment of dismissal.

The result of all the above decisions is that the workman's application under section 33A shall fail as premature and not maintainable, but the Company's application under section 33(2)(b), Industrial Disputes Act, shall succeed and the dismissal which really took effect from 3rd August 1962 shall be approved.

I should record here that Ext. F, the final letter of dismissal with effect from 3rd August 1963, clearly shows that one month's wages and some additional benefits for the long period of suspension were offered to the workman. No dispute is raised by the workman regarding such offer. No objection is also raised regarding any delay in making the application under section 33(2)(b), Industrial Disputes Act. It appears that the letter of dismissal was issued on 3rd August 1963 and the present application was made on 9th August 1963. On a reference to the official calendar, I find that 3rd August 1963 and 4th August 1963 were holidays. The application was made on the 5th day from the date of dismissal, excluding the holidays on 3rd August 1963 and 4th August 1963. The Company certainly required some reasonable time for preparing the application with its annexure. I do not think that there was any unreasonable delay in making the application under section 33(2)(b), Industrial Disputes Act. Thus, the two requirements of the proviso to section 33(2)(b), Industrial Disputes Act, were complied with.

Accordingly, I dismiss the workman's application under section 33A as premature and not maintainable and allow the Company's application under section 33(2)(b), Industrial Disputes Act, and approve the dismissal of the workman with effect from 3rd August 1963. This is my award in the two connected cases under section 33A and 33(2)(b), Industrial Disputes Act.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
21-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3943-I.R./IR/11L-415/63. — 2nd September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4764-I.R./IR/11L-415/63, dated the 26th November 1963, the industrial dispute between Messrs. A. M. Arathoon, 11 Stephen House, Dalhousie Square East, Calcutta-1, and their workmen represented by A. M. Arathoon Workmen's Union, c/o Shri B. Mukherjee, 25 M. N. Sen Lane, Calcutta, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an Industrial Dispute between Messrs. A. M. Arathoon, 11 Stephen House, Dalhousie Square East, Calcutta-1, and their

workmen represented by A. M. Arathoon Workmen's Union, C/o Shri B. Mukherjee, 25 M. N. Sen Lane, Calcutta. (Case No. VIII-286/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. Ray, Judge, Seventh Industrial Tribunal.
For the Union: Shri Anil Das Chowdhury, Advocate.
For the Company: Shri N. K. Mukherjee, Advocate.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, Order No. 4764-I.R./IR/11L-415/63, dated the 26th November 1963.

Issue

Gratuity.

After service of notices of the reference upon the parties, they appeared and filed their written statements. After necessary preliminary proceedings and some adjournments, the case was finally fixed for hearing on 21st August 1964. On that date, a talk of settlement was initiated after the opening of the case before the Tribunal and the talk proved successful and the parties finally filed a joint petition of compromise embodying the terms upon which the dispute had been amicably settled between the parties and praying for a compromise award in those terms.

I have heard the representatives of the parties and have considered the terms of settlement embodied in the joint petition of compromise. The terms appear to be quite lawful and fair. I am satisfied that there has been a bona fide settlement of the dispute between the parties on those terms. Accordingly, the case is to be disposed of by a compromise award, as prayed for.

In the result, I make a compromise award in terms of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
25-8-64.

ANNEXURE

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order of Reference No. 4764-I.R./IR/11L-415/63, dated the 26th November 1963

And

In the matter of Messrs. A. M. Arathoon Private Ltd. formerly of 11 Stephen House, Dalhousie Square East, Calcutta-1, at present of 23/24 Radha Bazar Street, Calcutta-1—Employer

Versus

Their workmen, represented by A. M. Arathoon Workmen's Union, c/o Shri B. Mukherjee, 25 M. N. Sen Lane, Calcutta—Workmen.

Humble petition of both the parties abovenamed—Most Respectfully Sheweth:

1. That the parties hereto have settled the matter amicably by and between themselves on the following terms:

Terms of Settlement

(a) That it is agreed that each of the existing employees as mentioned below who are at present working under Messrs. A. M. Arathoon Private Ltd. will get gratuity at the rate of 17 days' (seventeen days) consolidated wages for each year of past service after five years of service, in case of termination of service by the employer and after 10 (ten) years of service in case of resignation and in case of death no minimum period of service will be required. In case of termination of service for misconduct causing financial loss to the employer, the loss will first be compensated from the gratuity payable to the employee and the balance if any will be paid to him.

List of workers in service

(i) Shri Banamali Mukherjee.
(ii) Shri Ramendra Kumar Bose.
(iii) Shri Saroj Kumar Bose.
(iv) Shri Kanan Kumar Dutta.
(v) Shri Fagu Ram Das.
(vi) Shri Suraj Bale Pandey.

(b) That it is agreed that in no case an employee will be entitled to more than 15 (fifteen) months' wages maximum as gratuity.

(c) That it is agreed that the employees who will be recruited in future and those whose services have already been terminated will not get the benefit of gratuity mentioned above.

Your petitioners, therefore, most humbly pray that Your Honour will be graciously pleased to approve of the above settlement and to pass an award in terms of the said settlement treating this petition as part of the award.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

For the workmen:
A. M. Arathoon Workmen's Union.

By the pen of—

Ramendra Kumar Bose,
Secretary.
21-8-64.

Anil Das Chowdhury,
Advocate for workmen.
21-8-64.

For the employer:
Satyanarayan Kejriwal,
Constituted Attorney.
21-8-64.

N. K. Mukherji,
Advocate, for employer.
21-8-64.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
25-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 3940-I.R. IR/14L-2(A)/64. - 2nd September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3623-I.R./IR/14L-14/60, dated the 19th July 1960, read with its Corrigendum No. 509-I.R./IR/14L-14/60, dated the 6th February 1962, the industrial dispute between the Municipalities in West Bengal mentioned in the list attached to the said order represented by the West Bengal Municipal Association, C-55 College Street Market, Calcutta-12, and their workmen represented by the West Bengal Municipal Employees Federation, Dr. Meghnad Saha Road, Asansol, Burdwan, Hooghly District Municipal Workers' Union, 346 G. T. Road, Belur, Howrah and Chandernagore Municipal Corporation Sramik Union, Lal Dighir Dhar, G. T. Road, Chandernagore, Hooghly, regarding the issue mentioned in the said order, being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Manindra Chandra Bhattacharjee, a workman of Santipur Municipality, made a complaint in writing to the said Industrial Tribunal against the said Santipur Municipality alleging that the said Municipality had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Manindra Chandra Bhattacharjee, of Santipur Municipality, represented by Shri Balai Chatterjee, General Secretary, West Bengal Municipal Employees' Federation, 213 KL Traffic Quarters, Asansol, district Burdwan, against the Commissioners of Santipur Municipality, P.O. Santipur, district Nadia, in connection with

G.O. No. 3623-I.R., dated 19th July 1960. (Case No. 157/63, under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

Present for the workman: Shri Balai Chatterjee, General Secretary, W.B.M.E.F.

Present for the Municipality: Shri S. C. Das Gupta, Advocate.

This proceeding arises out of an application under section 33A of the Industrial Disputes Act by Shri Manindra Chandra Bhattacharjee, an employee of Santipur Municipality, complaining of his alleged, illegal, wrongful, unjust, vindictive and malicious dismissal by the Municipality during the pendency of adjudication proceedings of another dispute between the Municipality and its workmen, referred to this Tribunal by Government Order No. 3623-I.R., dated 19th July 1960, in contravention of the relevant provisions of section 33 of the Industrial Disputes Act.

The Municipality filed its written statement in reply to the application under section 33A. After preliminary proceedings and some adjournments, the case was finally fixed for hearing on 14th August 1964. On that date, the representatives of the parties reported that the dispute between the parties had been amicably settled and they also filed a joint petition of compromise containing the terms of settlement and praying for an award on those terms.

I have heard the representatives of the parties. I have also considered the terms of compromise. The terms appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute between the parties on these terms. Accordingly the present application under section 33A is to be disposed of on compromise on those terms.

In the result I make a compromise award in the case in terms of the joint petition of compromise filed by the parties, a copy whereof is made a part of the award as an annexure.

Dictated and corrected by me.

S. K. ROY,
Judge.
21-8-64.

S. K. ROY,
Judge,
Seventh Industrial Tribunal
21-8-64.

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. ROY, Judge.

In the matter of an application under section 33A, Industrial Disputes Act
And
In the matter of Shri Manindra Chandra Bhattacharjee
Versus
The Commissioner of Santipur Municipality
And
In the matter of Ref. No. 3623-I.R., dated 19th July 1960.

The humble petition of both parties above—
Most respectfully sheweth:

1. That through the intervention of Shri S. N. Roy, General Secretary, West Bengal Municipal Association, and Shri Balai Chatterjee, General Secretary, West Bengal Municipal Employees' Federation, the matter is compromised on the following terms:

I. That the workman abovenamed maintains the letter of regret, dated 3rd December 1963, and the letter of the workman, dated 23rd December 1963 stands withdrawn.

II. That the Municipality shall pay in lieu of all back wages Rs. 600 (rupees six hundred) only in lump in full settlement of the claims for the period of suspension from 17th August 1963 to 16th August 1964, to be paid within one month from the date of publication of the award.

III. That the suspension order will be withdrawn and the workman will be allowed to join duty from 17th August 1964.

IV. That there will be an Award on the basis of the above terms.

It is, therefore, prayed that an Award may be made according to the above terms.

And your petitioner as in duty bound shall ever pray.

B. Chatterjee,
For the Workman:
Manindra Ch. Bhattacharjee.
The 14th August 1964.

For the Municipality:
Sailendra Nath Dey, General Secretary, West Bengal Municipal Association.
14-8-64.

Biswaranjan Roy, Chairman, Santipur Municipality.
S. K. ROY, Judge,
Seventh Industrial Tribunal.
21-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3960-I.R./IR/11L-17(A)/64. — 3rd September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1643-I.R./IR/11L-17(A)/64, dated the 28th April 1964, the industrial dispute between Messrs. The Gramophone Company Ltd., 33 Jessore Road, Dum Dum, Calcutta, and their workmen represented by Gramophone Employees' Union, 543 Mandir Road, Dum Dum, Calcutta-28, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. The Gramophone Company Ltd., 33 Jessore Road, Dum Dum, Calcutta, and their workmen represented by Gramophone Employees' Union, 543 Mandir Road, Dum Dum, Calcutta-28. (Case No. VIII-112/64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge.

Appearances:

For the Company: Shri R. Goswami, Assistant Legal Adviser of Bengal Chamber of Commerce and Industry.

For the Union: Shri D. L. Sen Gupta, Advocate, and Shri Madan Mohan Saha, Advocate.

AWARD

The Government of West Bengal, Labour Department, by Order No. 1643/I.R./IR/17(A)/64, dated the 28th April 1964, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for its adjudication.

Issue

Whether the termination of service of Shri Chittaranjan Roy is justified? To what relief, if any, is he entitled?

The case of the Union, shortly stated, is as follows: Shri Chittaranjan Roy (hereinafter referred to as Shri Roy) worked as a Fitter (Maintenance) under the Company for about seven years with a clean record of service. He was an active member of the Gramophone Employees' Union which was formed in January 1962 and registered under the Indian Trade Union Act in May 1962. The Company did not take the formation of this Union in good grace and Shri Roy being a member of this Union was not in the good book of the Company. A charge-sheet was given to him on 3rd August 1963 for dishonestly taking with him some excess instruments for attending to some work at the residence of the General Manager of the Company at 23 Raja Santosh Road, Calcutta. The reply to the charge-sheet was given by Shri Roy on 5th August 1963 in which he denied the allegation made against him. Thereafter, an enquiry into the charge-sheet issued against Shri Roy was held on 8th August 1963 by a committee consisting of Shri S. R. Sen and Mr. J. W. Byfield. The committee found the workman guilty of the charge brought against him and recommended his dismissal from service. Pursuant to the recommendation Shri Roy was dismissed from service. The dismissal of Shri Roy is said to be mala fide and in dismissing him, the Company is said to have been actuated by a desire of victimisation and unfair labour practice. The domestic enquiry into the charge-sheet issued to Shri Roy has been challenged on several grounds. The Union has prayed for reinstatement of the workman concerned with all back wages including bonus.

The Company has filed a written statement in a reply to the written statement of the Union. The case of the Company as set forth in its written statement shortly stated is as follows: Shri Roy was appointed by the Company as a Fitter on 2nd July 1957 and was dismissed on 19th November 1963 for having committed theft in respect of Company's properties on 31st July 1963. He carried with him without any authority some tools which had no relation whatsoever with the work for which he was deputed at 23 Raja Santosh Road on 31st July 1963. This act on the part of the workman concerned constituted a misconduct under the standing orders of the Company for which the management decided to suspend him from 1st August 1963. Thereafter, an enquiry into the charge-sheet against the workman concerned was made and full opportunity was given to him to defend himself and there was no violation of the principle of natural justice in holding the enquiry against Shri Roy. It is denied that the order of dismissal was mala fide, or the Company in dismissing the workman was actuated by any desire of victimisation or unfair labour practice on account of his trade union activities. The order of dismissal is said to be bona fide and the workman concerned is not entitled to any reliefs claimed in this case.

Decision

The only issue in this case relates to the termination of service of Shri Roy. The undisputed facts bearing on his dismissal are these: He was given a charge-sheet on 3rd August 1963. A reply to the charge-sheet was given by the workman concerned on 5th August 1963. Thereafter, an enquiry was held into the charge-sheet by a committee of enquiry set up for the purpose and on the recommendation of the committee which found him guilty of the charge brought against him, he was dismissed from service with effect from 19th November 1963.

There is no dispute with regard to these facts. The workman concerned was dismissed from service as a result of a domestic enquiry, in which he participated. It is now well settled by the series of decisions of the Hon'ble Supreme Court that where before dismissing an employee on a charge of misconduct, an enquiry is held by the employer into the charge brought against the workman, and the enquiry is found to be fair and proper, the Tribunal will not interfere with the order of the dismissal. It has also been held in several cases following the principle laid in Indian Iron & Steel Co. Ltd. and their workmen (1958 L.L.J., Vol. I, page 260) that where an employee has been dismissed as a result of a domestic enquiry, the Tribunal will interfere—

(i) when there is want of good faith,

(ii) when there is victimisation or unfair labour practice,

(iii) when the management has been guilty of a basic error or violation of prinicple of natural justice, and

(iv) when on the materials, the finding is completely baseless or perverse.

Admittedly, there was an enquiry into the charge-sheet which was issued against the workman concerned in this case, an he was dismissed from service as a result of the finding of the enquiry committee which found him guilty of the charge brought against him. It has been urged on behalf of the Union that the enquiry held against the workman concerned cannot be regarded as fair and the finding arrived at by the enquiry committee is based on no evidence and is therefore baseless. It is to be seen whether the contentions raised on behalf of the Union have got any substance.

The charge against the workman Shri Roy as appears from the charge-sheet (Ext. A) is that he took out 27 pieces of tools while going out for work on 31st July 1963 by falsely declaring that he was taking out 18 pieces of tools for which a gate pass was issued to him. This act on the part of the workman is said to be a misdemeanour (major) under item (d) of the certified standing orders of the Company. On a reference to the certified standing orders of the Company, it is seen that item (d) relates to theft, fraud or dishonesty on the part of a workman which constitute major misdemeanour. In the charge-sheet, it is not specifically mentioned whether the workman committed theft, fraud or dishonesty. The charge, therefore, as it is, is somewhat vague, as mere false declaration by itself on the basis of which a gate pass is issued, does not constitute an offence unless it is proved that such a false declaration was made with some dishonest intention. Be that as it may, the question is whether the enquiry against the workman was a fair enquiry in which the charge brought against him was proved. The first ground of attack of the enquiry is that it was not a fair enquiry inasmuch as Shri S. R. Sen who was a member of the enquiry committee took active part in the recovery of the excess tools from the possession of the workman concerned while he was at work at 23 Raja Santosh Road. It is an undisputed fact that Shri Sen and Mr. Buxton found some extra tools besides the tools covered by the gate pass in possession of Shri Ray while at work at 23 Raja Santosh Road. Shri Sen therefore was an witness to the recovery of the extra tools from the possession of the workman concerned, and it was not proper for the management or for Mr. Sen to be a member of the committee of the enquiry. The workman concerned has reasonable ground to apprehend that he would not get a fair decision at the hands of Shri Sen. It is true that no specific plea has been raised by the workman at any stage that Shri Sen was biased against him, but it cannot be denied that the workman might reasonably feel that Shri Sen could not hold the enquiry with an open mind. In this view of the matter, it cannot be said that the enquiry was a fair one in view of the well-known maxim that justice should not only be done, but it must be felt to have been done.

The next question for consideration is whether the finding of the enquiry committee is based on evidence adduced at the enquiry. Three witnesses were examined on behalf of the Company at the enquiry and the workman concerned also made statement at the enquiry. It is an undisputed fact that some extra pieces of tools were recovered from the tool bag of the workman concerned while he was at work at 23 Raja Santosh Road on 31st July 1963. It is also not disputed that no gate pass was obtained for these extra pieces of tools. The workman concerned has claimed that the extra tools which were not covered by the gate pass and were found in his possession were received by him by way of gift from Shri M. N. Das who was the general foreman of the Company at the time when he retired from service about three years back. This plea was no doubt taken by him at a late stage, but in view of certain facts and circumstances, this plea cannot be rejected outright. The workman concerned took a gate pass and his evidence is that he never took any gate pass for the extra nine pieces of tools previously while going out for work at any time, as these were his properties. There is no evidence to show that he took away those extra nine pieces of tools surreptitiously and the evidence of Man Bahadur Chettry, a Naik of the Watch and Ward Department, is that the workman concerned carried the materials some in tin box, some packed in gunny and some wrapped in paper and he opened only the tin box but did not open any other packet. The Watch and Ward Department allowed the workman to go out with all the pieces of tools and this fact coupled with the evidence of Mr. Buxton that the extra tools do not belong to the tool stores lend some support to the plea of the workman concerned that the extra tools are not the properties of the Company. To find the workman guilty of the charge of theft, fraud or dishonesty, there should be some evidence on the side of the Company to prove that the extra tools are the properties of the Company and the workman concerned acted dishonestly in removing the same from the factory. None of the witnesses examined at the enquiry has said that the extra nine pieces of tools are the properties of the Company and no evidence has also been adduced before me to prove the same. The fact that the workman concerned claimed the extra tools as his own does not absolve the Company of its duty to

duce evidence to prove that these are the properties of the Company. There is, however, no idence on this point on the side of the Company. is curious to note that in the finding of the quiry (Ext. D), the enquiry committee has found at it is not the practice of the Company to put ts stamp for identification purpose on the tools rought inside the tool stores and the inventory of he tools stores was defective, though there is no vidence in support of this finding. None of the itnesses on the side of the Company has said that t is not possible to identify the tools belonging to he Company, or that the register of tools which is ept in the tools stores is defective. There is thus o evidence worth the name to prove that the nine ieces of extra tools which were found in possession the workman were the properties of the ompany. Moreover, the intention of a man is to e judged from his conduct. The conduct of the orkman in the instant case does not go to indicate ny dishonest intention on his part; no doubt he rried the extra tools with him without taking a ate pass under a mistaken belief that no gate pass as necessary as he never obtained a gate pass in he past but that by itself does not prove his dishonest intention. This workman has a clean record f service and if he had any dishonest intention of isappropriating the extra nine pieces of tools, it s expected that he would have disposed them of s soon as he brought these out from the factory, ut he did not do anything of the kind, but he arried them to the place of his work and there is o reason to disbelieve him when he says that after lay's work he would have brought back all the ools as per his practice.

Considering the facts and circumstances of the ase and the evidence at the enquiry, it cannot be aid that the finding of the enquiry committee that he workman concerned removed the extra pieces of ools with intention to misappropriate them, is ased on evidence adduced at the enquiry. The nding of the enquiry committee, therefore, ppears to be baseless and the order of dismissal of he workman concerned on the basis of the finding f the enquiry committee cannot be sustained. The ermination of service of Shri Roy cannot, therefore, e held justified for the reasons stated above, and e is to be reinstated in view of his clean record f service in the past.

As regards the claim of the workman for full ages, for the period of his non-employment, the ormal order when a dismissal is set aside and the ismissed employee is reinstated with continuity of ervice is for payment of full wages from the date f the dismissal held to be wrongful to the date of einstatement. In the instant case, the trouble rose over the possession of some tools which the orkman claims to be his. It was clearly the duty f the workman to notify to the Company that the xtra tools were his properties and the whole ouble would have been avoided had he given this timation to the Company when, as alleged by him, e got the tools by way of gift from Shri M. N. as. Thus the trouble arose on account of his tches and negligence and in this view of the latter, I think, that he should be paid half the ages for the period from the date of his dismissal p to the date of his reinstatement.

In the result, the termination of service of Shri Chittaranjan Roy cannot be held justified and the Company is directed to reinstate him with continuity of service and also to pay him half the wages from the date of the dismissal up to the date of reinstatement within a month from the date of the publication of the award.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
25-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3944-I.R.|IR|10L-70|63. — 2nd September 1964.— Whereas under the Government of West Bengal, Labour Department, Order No 1294-I.R./IR/10L-70/63, dated the 26th March 1963, the industrial dispute between Messrs. Anup Metal Casting and Engineering Works, 25 Nabin Chandra Das Lane, Calcutta-50, and their workmen represented by Anup Metal Casting and Engineering Works, 25 Nabin Chandra Das Lane, Calcutta-50, and their workmen represented by Anup Metal Casting and Engineering Sramik Union, 80 B.T. Road, Calcutta-50, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Satya Prasad Mandal and 10 other workmen of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Satya Prasad Mandal and 10 others, c/o Anup Metal Casting and Engineering Sramik Union, 80 B.T. Road, Calcutta-50, all are employees of

Messrs. Anup Metal Casting and Engineering Works, 25 Nabin Chandra Das Lane, Calcutta-50, against the said Company in connection with G.O. No. 1294-I.R./IR/10L-70/63, dated 26th March 1963. (Case No. 126 of 1963 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

Appearances:

For the Company: Shri Dilip Kumar Das Gupta, Advocate.

For the workmen: None.

Award

This is an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Satya Prasad Mandal and 10 others against their employer Messrs. Anup Metal Casting and Engineering Works in connection with an industrial dispute between the said Company and its workmen referred under G.O. No. 1294-I.R./IR/10L-70/63, dated 26th March 1963. The petitioners have alleged violation of section 33 of the Industrial Disputes Act, by the opposite party.

The case of the workmen is that during the pendency of an industrial dispute between the opposite party and its workmen, they were dismissed from service without complying with the provisions of section 33(2)(b) of the Act. Their further case is that no charge-sheet was issued to them, and they were dismissed from service in violation of the principles of natural justice for their Union activities.

A written statement has been filed by the Company, opposite party, and most of the allegations made in the petition filed by the workmen have been denied. The case of the opposite party is that there is no relationship of master and servant between the Company and the applicants and as such the application under section 33A of the Industrial Disputes Act is not maintainable. It is further pleaded that there has been no violation of section 33 of the Industrial Disputes Act inasmuch as the petitioners were not workmen under the Company, nor they were dismissed by the Company. It is pleaded that the application is liable to be rejected as not maintainable and the petitioners are not entitled to any relief whatsoever.

After service of notice of the application on the Company, opposite party, the Company filed its written statement on 28th September 1963. After several adjournments on the prayer of the parties, the case was fixed for hearing on 21st August 1964. The lawyer for the Company was present, but none of the workmen was present in Court. No steps had also been taken by them. It appears from the conduct of the petitioners that they are not keen in proceeding with this application, and I have no alternative but to dismiss the application for non-prosecution. The petition is accordingly dismissed for non-prosecution.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
26-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3956-I.R./IR/9L-68/62.—3rd September 1964.—Whereas the Government of West Bengal, Labour Department, Order No. 615-I.R./IR/9L-68/62, dated the 14th February 1962, read with Corrigendum No. 3148-I.R./IR/9L-68/62, dated 21st July 1964, the industrial dispute between Messrs. Kadambini Tea Company Limited, in respect of their Birendra Chandra Tea Estate, P.O. Nagrakata, Jalpaiguri, and their workmen represented by West Bengal Chah Sramik Union, Jalpaiguri, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kadambini Tea Company Limited, Jalpaiguri, in respect of their Birendra Chandra Tea Estate, P.O. Nagrakata, Jalpaiguri, and their workmen represented by West Bengal Chah Sramik Union, Jalpaiguri. (Case No. VIII-43/64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL WEST BENGAL

PRESENT:

Shri K. P. MUKHERJI, Judge

Award

The Government of West Bengal, Labour Department, by Order No. 615-I.R./IR/9L-68/62, dated 14th February 1964, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for its adjudication.

Issue

Whether the dismissal of Shri Jhuman Lohar is justified? To what relief, if any, is he entitled?

After receipt of the reference on 19th February 1964 usual notices were issued to the parties concerned fixing 24th March 1964 for appearance and filing of written statement by the union. The Union filed its written statement on 16th June 1964 and the Company filed its written statement on 25th July 1964. The case was fixed for hearing on 31st August 1964. On 27th August 1964 a petition was filed by the union stating that it does not want to proceed with the case in view of the sympathetic attitude of the Company towards the workman concerned.

In view stated in the petition I find that the union is not interested in this dispute and does not like to proceed with the case. Accordingly I pass a "no dispute" award and the case is disposed of accordingly.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
28-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3970-I.R./IR/11L-267/63. — 4th September 1964. Whereas under the Government of West Bengal, Labour Department, Order No. 940-I.R./IR/11L-269/63, dated the 3rd March 1964, the industrial dispute between Messrs. Empire Cable Co., 5 Dilarjang Road, Calcutta-2, and their workmen represented by the Empire Cable Co. Workers' Union, 43 Lockgate Road, Calcutta-2, regarding the issues mentioned in the said order being matters specified in the second and third schedules to the Industrial Dispues Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Empire Cable Co., 5 Dilarjang Road, Calcutta-2, and their workmen represented by the Empire Cable Co. Workers' Union, 43 Lockgate Road, Calcutta-2. (Case No. VIII-65 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

For the Union: Shri Amar Chakrabartty, Advocate, with Shri Prasanta Das Gupta, President of the Union.

For the Company: Shri Rakhal Chakrabarty, Manager of the Company.
(None was present at the hearing).

AWARD

By Order No. 940-I.R./IR/11L-269/63, dated the 3rd March 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Empire Cable Co., 5 Dilarjang Road, Calcutta-2, and their workmen represented by the Empire Cable Co. Workers' Union, 43 Lockgate Road, Calcutta-2, regarding the matters specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issues

1. Whether refusal of employment to Shrimati Shefali Moitra is justified? To what relief, if any, is she entitled?

2. Whether non-payment of wages for the period of maternity leave from 1st October 1962 to 31st December 1962 and wages from 1st January 1963 to 20th January 1963 to Shrimati Rebarani Ghosh is justified?

3. Whether non-payment of wages for the period of maternity leave from 10th February 1963 to 9th May 1963 to Shrimati Rani Ghosh is justified? To what relief, if any, is she entitled?

This reference was received from the Labour Department of the Government of West Bengal for adjudication under section 10 of the Industrial Disputes Act, 1947, existing between Messrs. Empire Cable Co., 5 Dilarjang Road, Calcutta-2 (hereinafter be referred to as the Company), and their workmen represented by the Empire Cable Co. Workers' Union, 43 Lockgate Road, Calcutta-2 (hereinafter be referred to as the Union).

After receipt of the reference notices were served upon both the parties. They appeared but the Union only filed written statement. The Company did not file any although a few adjournments were taken for the purpose. The case was then fixed on 27th August 1964 for ex-parte disposal, but before that date two of the three female workers involved in the present dispute and the Company filed two joint petitions on 19th August 1964 reporting that the dispute in respect of the said two female workers Shrimati Rani Bala Ghosh

and Shrimati Rebarani Ghosh has been settled amicably out of the Tribunal and they prayed for a "no dispute" award.

On going through the joint petitions it appears that the said two workers received some amount of money in full and final settlement of their claims and demands. They have also filed along with the joint petitions stamped receipts in support of the payments made by the Company. Therefore, in respect of these two workers Shrimati Reba Rani Ghosh and Shrimati Ranibala Ghosh, I make a "no dispute" award as jointly prayed for in the two separate joint petitions filed before this Tribunal on 19th August 1964 which two petitions do form part of the compromise award as annexure thereto.

In respect of the third worker Shrimati Shefali Moitra the Company filed copies of two letters, one dated 5th August 1964 and the other one dated 14th August 1964, purported to be addressed to Shrimati Shefali Moitra. By the first letter Company directed the said worker to resume her duties within seven days of the date of issue of the letter, failing which, it was stated, it could be presumed that she is no longer interested in the service of the Company, and her name be struck off from the rolls. By the second letter she was advised to collect her legal dues from the factory office of the Company. Strangely enough there is no evidence to show that the said two letters were duly despatched to the correct address of the worker Shrimati Shefali Moitra. There is also nothing to show that the said two letters were duly posted and reached the destination in time. Therefore, in absence of such material evidence it is difficult to hold that the Company's offer of reinstatement was duly communicated to the workmen. Therefore, in view of the Company's willingness to take her back in service I direct that the said offer of the Company will remain open to her up to a fortnight's time from the date of publication of this award in the "Calcutta Gazette". If she fails to appear within 15 days of the publication of the award in the "Calcutta Gazette" before the management, then she would forfeit her claim for reinstatement. On being reinstated within this specified date she will be entitled to her wages for the period she actually served under the Company and the period of her unemployment be treated as on leave without remuneration for the purpose of continuity of service, as there is no evidence to show how she became unemployed and whether or not she was in employment of any other concern during the period.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
28-8-64.

ANNEXURE

Empire Cable Co.,
5 Nawab Dilarjang Road,
Calcutta-2.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute

Between

Messrs. Empire Cable Co.,

And

Their workmen

And

In the matter of Government Order of Reference

No. 940-I.R./IR/11L-269, dated 3rd March 1964.

Joint humble petition on behalf of the abovenamed Company and their workmen:

Most respectfully sheweth:

(1) That the dispute between the abovenamed Company and their workman Shrimati Rani Bala Ghosh has been settled themselves out of court;

(2) That Shrimati Rani Bala Ghosh has received a sum of Rs. 72.40 nP. (rupees seventy-two and naye paise forty only) in full and final settlement of all her claims and demands as on date and the abovenamed Company made payment by a statement which is annexed hereto and marked as Appendix "A".

(3) That as the dispute has since been settled amicably the parties abovenamed jointly pray that Your Honour should be pleased to pass a "no dispute" award.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

Representing the employers
Messrs. Empire Cable Company:
Rakhal Chakrabarty, Manager
for Empire Cable Co.
18-8-64.

Witness:
B. G. Agarwala.
18-8-64.

Representing the workmen:
Shrimati Rani Bala Ghosh.
18-8-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
28-8-64.

Empire Cable Co.
5 Nawab Dilarjang Road,
Calcutta-2.

APPENDIX "A"

Statement of payment made to Sirimati Rani Bala Ghosh

1.	Maternity benefit. — Wages for the period from 11th February 1963 to 26th February 1963	15 days.
2.	Period of rest.— Wages for the period from 27th February 1963 to 12th March 1963	45 days.
	Total	60 days.

Average piece rate calculated for sixty days, that is, 20 nP. (naye paise twenty only) per one hundred pieces of work completed– Rs. 72.40 nP.

Received rupees seventy two and naye paise forty only in full payment of all my claims as on date and in full of my satisfaction and I hereby declare that all my claims as on date shall remain settled.

Witness:
B. G. Agarwala.
18-8-64.

Signature of the workman:
Ranibala Ghosh.
18-8-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
28-8-64.

Empire Cable Co.
5 Nawab Dilarjang Road,
Calcutta-2.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Empire Cable Co.

And

Their workmen

And

In the matter of Government Order of Reference

No. 940-I.R./IR/11L-269, dated 3rd March 1964.

Joint humble petition on behalf of the above-named Company and their workmen:

Most respectfully sheweth:

1. That the dispute between the abovenamed Company and their workmen Shrimati Reba Rani Ghosh has been settled themselves out of court.

2. That Shrimati Reba Rani Ghosh has received a sum of Rs. 62.87 nP. (rupees sixty-two and naye paise eighty-seven only) in full and final settlement of all her claims and demands as on date and the abovenamed Company made payment by a statement which is annexed hereto and marked as Appendix "A".

3. That as the dispute has since been settled amicably the parties abovenamed jointly pray that Your Honour should be graciously pleased to pass a "no dispute" award.

And for this act of kindness, your petitioners, as in duty bound, shall ever pray.

Representing the employers

(Messrs. Empire Cable Company):

Rakhal Chakrabarty,

Manager.
18-8-64.

Witness:
B. G. Agarwala.
18-8-64.

Representing the workmen:
Shrimati Reba Rani Ghosh
(in Bengali).
18-8-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
28-8-64.

Empire Cable Co.
5 Nawab Dilarjang Road
Calcutta-2.

APPENDIX "A"

Statement of payments made to Shrimati Reba Rani Ghosh

1.	Maternity benefit.— Wages for the period from 1st of October 1962 to 22nd of October 1962	22 days.
2.	Period of rest.— Wages for the period from 23rd October, 1962 to 6th of December, 1962	45 days.
	Total	67 days.

Average piece rate calculated for sixty seven days, that is, 25 nP. (twenty five naye paise) per one hundred pieces of work completed – Rs. 62.87 nP.

Received rupees sixty-two and naye paise eighty-seven only in full payment of all my claims as on date and in full of my satisfaction and I hereby declare that all my claims as on date shall remain settled.

Witness:
B. G. Agarwala.
18-8-64.

Signature of the workman:
Reba Rani Ghosh
(in Bengali).
18-8-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
28-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

No. 3972-I.R.|IR|11L-92|64.—4th September 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 1367-I.R.|IR|--L-92| 64, dated the 3rd April 1964, read with its Corrigendum No. 2585-I.R.|IR|11L-92|64, dated the 3rd July 1964, the industrial dispute between Messrs. Mahendra Prosad Chowdhury and Sashi Bhusan Sarma, contractors of Messrs. Bengal Bone Mills, 7 Chaulpatty Road, Calcutta, and their workmen represented by Bengal Bone Mill Workers' Union, 95 Narkeldanga Main Road, Calcutta-11, regarding the issues mentioned in the said order being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Mahendra Chowdhury and Sasibhusan Sarkar, contractors of Messrs. Bengal Bone Mills, 7 Chaulpatty Road, Calcutta and their workmen represented by Bengal Bone Mill Workers' Union, 95 Narkeldanga Main Road, Calcutta-11. (G.O. No. 1367-I.R., dated 8th April 1964.) (VIII-99|64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Union: Shri L. Roy, Advocate, and Shri S. Chowdhury, Advocate.

For the Company: None.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Mahendra Chowdhury and Sasibhusan Sarkar, contractors of Messrs. Bengal Bone Mills, 7 Chaulpatty Road, Calcutta, and their workmen represented by Bengal Bone Mill Workers' Union, 95 Narkeldanga Main Road, Calcutta-11. The issues in the order of reference are (i) Bonus payable in 1963 and (ii) Abolition of "Vaga system." This reference arises out of Government of West Bengal, Labour Department, Order No. 1367-I.R.|IR|11L-92|64, dated 3rd April 1964, and the Corrigendum No. 2585-I.R.|IR| 11L-92|64, dated 3rd July 1964. The Union appeared in this case but the employers, viz., Mahendra Prosad Chowdhury and Sasibhusan Sarma, contractors of Messrs. Bengal Bone Mills (hereinafter referred to as contractors), did not appear in spite of notice issued by this Tribunal under registered post which has been returned with the endorsement "refused."

In short, the case of the workmen as stated in the written statement is that Messrs. Bengal Bone Mills (hereinafter referred to as the Company), according to the contract delegated some work to the contractors. For those works workmen are recurited by the contractors. The workmen employed directly by the Company are being paid Puja bonus every year on the eve of the Durga Pujas for a long period of time irrespective of profit and loss. But the workmen employed through the contractors are deprived of the Puja bonus. The workmen through their union demanded this Puja bonus to be paid to the workmen under the contractors but the prayer was rejected. It is further alleged that the workmen employed through the contractors are deprived of a portion of their earned income by the contractors under the system known as "Vaga system." According to this system the employers divide the earnings of the workmen by the number of wrokmen plus one, and one such division is retained by the contractors, and over and above this share the employers take a commission out of the earnings of the workmen at the rate of one anna per rupee. The Union has prayed for Puja bonus for the workers employed by the contractors and the abolition of Vaga system.

The matter has been heard ex parte as the contractors had not appeared in this case. Two witnesses have been examined on the side of the union. P.W. 1 is the Secretary of the Union. He has stated that the company is of 25 years standing. The Union has come into existence in 1950. The company has been paying all along Puja bonus to its workers since 1950. He has no personal knowledge if Puja bonus was paid before 1950. His further evidence is that there has been change in ownership of the Company after the Durga Pujas of 1960 and that after the change of ownership the service conditions have been changed. Majority of the workers were placed under the contractors. The Company gave Puja bonus to its direct workers after 1960 but the workers of the contractors were not paid any Puja bonus. The grievance of the Secretary of the Union is that the workers who are the employers of the contractors are not paid any bonus. He has stated that the workers of the contractors and the workers of the Company are working together at the same place, and the nature of their work is same. He raised a dispute but the contractors paid no heed. P.W. 1 has also spoken about the Vaga system. His evidence is that the workers of the contractors if allotted to a particular kind of work, their wages earned during the week would be divided by the number of the workers plus one, and one of the divided shares would be kept by the contractors, and the remaining portion would be distributed equally amongst the workers. P.W. 1 has further stated that the contractors also take one anna per rupee out of the earnings of their workers as commission. P.W. 2 says that he is a worker for the last 20 years. He and other workers were receiving Puja bonus all along. According to him, the ownership of the company was changed in 1960, and the Shaw Wallace & Co. are the new owners of the mill. P.W. 2 asserted that he is a worker of Messrs. Shaw Wallace & Co. and that Messrs. Mahendra Prosad Chowdhury and Sashi Bhusan Sarma are the contractors of Messrs. Shaw Wallace & Co. He has stated further that from 1961 he did not get any Puja bonus from the company. He has also spoken about the Vaga system and the commission mentioned by P.W. 1.

With regard to issue No. 1, namely, Puja bonus, claimed by the Union, I must say that the workers are not entitled to such bonus. According to P.W. 1, the ownership of the Company was transferred and from P.W. 2 we get that it was transferred to Messrs. Shaw Wallace & Co. According to the written statement the workers recruited by the contractors were the employees of the Company because they were recruited by the contractors for and on behalf of the Company. P.W. 1 has stated that with the transfer of the ownership the service conditions were changed. No evidence has been adduced before this Tribunal regarding the change of the service condition. Moreover, P.W. 1 has admitted in his evidence that the workers who were the employees of the contractors were not paid any bonus. He has made statements regarding the workers of the contractors and the workers of the Company. It is therefore clear that the story given in the written statement is contradicted by the evidence of P.W. 1, and it has not been proved that the workers employed by the contractors are, in fact, the workmen of the Company. The Secretary of the Union must be a responsible officer. He does not know whether any Puja bonus was paid to the workers of the Company before 1950. According to the written statement if the workers recruited by the contractors are the employees of the Company, in that case the workmen cannot get any relief in this reference because the Company has not been made a party to this proceeding. However, as I have already indicated that I have got no reliable evidence to prove that the workers recruited by the contractors and who are not paid Puja bonus, are the workmen of the Company. Even if the Company pays Puja bonus to its own workers, the employees of the contractors cannot claim Puja bonus as a custom or service conditions. There is no convincing evidence to prove that the Puja bonus is paid by the Company on the basis of service condition. If I accept this story as stated by P.W. 1 that the workers who are not paid Puja bonus are the employees of the contractors, in that case also I cannot give any relief because there is no iota of evidence that there has been any such custom or practice grown up for such bonus. There is no service condition before me to prove that the contractors are bound to pay Puja bonus to their employees or workers. No case has been made out regarding of Puja Bonus payable in 1963.

With regard to the second issue, namely, Vaga system, I have before me the evidence that the contractors have employed several workers and that they are deducting a portion of the earned income of those workers on the basis of the system. The evidence shows that the earned income of the workmen is divided by the number of the workmen plus one, and the contractors take one of the shares and distribute the remaining shares equally to the workmen. This practice is shocking to the conscience and most unreasonable. The deduction of commission at the rate of one anna per rupee out of the earnings of the workmen is also most unreasonable and unfair. This practice of Vaga system including commission must be abolished. I therefore hold that the contractors should not deduct any portion of the earned income of the workers by way of Vaga system or commission. Before me, the employers are the contractors and the workmen are the employees of the contractors as proved by evidence and, therefore, with regard to issue No. 2, I should give relief to the workmen of the contractors. The system of deduction from the earned income of the workmen by way of Vaga system as indicated above must be abolished.

In the result, the reference is partly allowed in favour of the workmen of the contractors, Mahendra Prosad Chowdhury and Sashi Bhusan Sarma.

Dictated and corrected by me.

R. BHATTACHARRYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
21-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 3968-I.R.|IR|11L-102|64. — 4th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1417-I.R.|IR|11L-102|64, dated the 8th April 1964, the industrial dispute between Messrs. Karam Chand Thapar & Bros. Private Ltd., Thapar House, 25 Brabourne Road, Calcutta-1, and their workmen represented by Messrs. Karam Chand Thapar & Bros. Employees' Association, 18 Prince Anwar Shah Lane, Calcutta-33, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Karam Chand Thapar & Bros. (P) Ltd., Thapar House, 25 Brabourne Road, Calcutta-1, and their workmen represented by Karam Chand Thapar & Bros. Employees' Association, 18 Prince Anwar Shah Lane, Calcutta-33. (Case No. VIII-103|64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

Appearances:

For the Company: Shri M. L. Pandit.

For the Union: Shri Dwijen Sen Gupta, Advocate.

This is an industrial dispute under section 10 of the Industrial Disputes Act between Messrs. Karam Chand Thapar & Bros. (P) Ltd., Thapar House, 25 Brabourne Road, Calcutta-1, and their workmen represented by Karam Chand Thapar & Bros. Employees' Association, 18 Prince Anwar Shah Lane, Calcutta-33, arising out of Goyernment of West Bengal, Labour Department, Order No. 1417-I.R.|IR|11L-102|64, dated 8th April 1964. The issue has been framed as follows:

Is the termination of services of the following five peons justified?

(1) Ram Sumer, (2) Ram Sundar Kahar, (3) Ram Fer, (4) Ram Ashray Hui, (5) Ram Dulal Ahir.

To what relief, if any, are they entitled?

AWARD

Both the parties entered appearance after service of due notices. When the case became ripe for hearing, the parties came to a mutual compromise, and filed a joint petition of compromise on 26th August 1964 settling their dispute. I heard both the sides. It appears that the compromise is legal, voluntary and reasonable. In the petition of compromise the prayer is that an award may be passed in terms of the agreement filed. In the circumstances, I pass an award in terms of the agreement between the parties. The joint petition of compromise marked Annexure "A" and the agreement marked Annexure "B" do form parts of this award.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
28-8-64.

ANNEXURE "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Karam Chand Thapar & Bros. Private Limited, 25 Brabourne Rd., Calcutta

And

Their workmen represented by Karam Chand Thapar & Bros. Ltd. Employees' Association

And

In the matter of Government of West Bengal, Department of Labour, Order No. 1417-I.R.|IR|11L-102|64, dated 8th April 1964.

Most respectfully we the following parties beg to state that we have succeeded in resolving the above dispute amicably on the terms and conditions as stated in the agreement, a copy of which is enclosed herewith for your kind perusal. It is, therefore, requested that your Honour would give an award in terms of the agreement mutually arrived at.

Representing the workmen:
illegible,
Secretary,
Karam Chand Thapar & Bros.
Ltd. Employees' Association.
26-8-64.

Representing the Company:
illegible,
P. A. to the Managing Director.
26-8-64.

ANNEXURE "B"

MEMORANDUM OF SETTLEMENT

1. **Name of parties:** Messrs. Karam Chand Thapar & Bros. Private Ltd., "Thapar House", 25 Brabourne Road, Calcutta, and their workmen represented by Karam Chand Thapar & Bros. Ltd. Employees' Association, 25 Ananda Khan Lane, Calcutta-5.

2. **Representing employers:** Shri Madan Lal Pandit, P.A. to the Managing Director, Staff, Labour Welfare and Employment.

3. **Representing the workmen:** Shri Anadi Nath Ganguly, Secretary of the Union.

4. **Short recital of the case:** A dispute arose over the termination of service of five peons, namely, Ram Sumer, Ram Sundar Kahar, Ramatar, Ram Ashroy Bhuj and Ram Dular Ahir. This dispute was referred to the Fourth Industrial Tribunal for adjudication by Order of West Bengal Government No. 1417-I.R.|IR|11L-102|64, dated 8th April 1964, and the same is now pending before the said Tribunal. The parties have succeeded in resolving the dispute amicably on the following terms:

1. It is agreed that Ram Sumer would be taken by the Company in its permanent employment as a peon with effect from 1st September 1964.

2. It is also agreed that the other four peons abovenamed would be given priority for employment as substitute|temporary| permanent whenever a vacancy occurs, if they are present and available to the Company for employment within three days of the letter being sent to them. Service of the letter on the Union would be taken as service on the person concerned.

This agreement fully and finally disposes off all the disputes or controversy which might be existing and the peons shall have no claim on the Company except and to the extent mentioned above. The parties

urther agree to file a copy of the agreement before he Tribunal with a request that the award may be iven in terms of the agreement mutually arrived at.

Representing the workmen:

A. Ganguly,
Secretary,
Laram Chand Thapar & Bros.
Ltd. Employees' Association
26-8-64.

Representing the Company:
M. L. Pandit,
P.A. to the Managing Director.
26-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4117-I.R./IR/11L-80(B)/62.—7th September 964.—Whereas under the Government of West engal, Labour Department, Orders No. 5502-I.R./I R/11L-129/60, dated the 31st October 1960, and lo. 6511-I.R./IR/11L-80(B)/62, dated the 22nd lovember 1962, the industrial disputes between Messrs. McLeod & Co. Ltd., McLeod House, 3 Netaji ubhas Road, Calcutta-1, and their workmen epresented by McLeod's Indian Employees' Asso iation, 3 Netaji Subhas Road, Calcutta-1, regarding he issues mentioned in the said orders being matters pecified in the second and the third schedules to ne Industrial Disputes Act, 1947 (XIV of 1947), ere referred for adjudication to the Fourth Indus ial Tribunal;

And whereas the said Fourth Industrial Tribunal as submitted to the State Government its award on he said industrial disputes;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 (XIV f 1947), the Governor is pleased hereby to publish the aid award as shown in the annexure hereto.

ANNEXURE

n the matter of industrial disputes existing between Messrs. McLeod & Co. Ltd., McLeod House, 3 Netaji Subhas Road, Calcutta-1, and their employees represented by McLeod's Indian Employees' Association, 3 Netaji Subhas Road, Calcutta-1. (Government Order No. 5502-I.R., dated 31st October 1960 and Government Order No. 6511-I.R., dated 22nd November 1962.) (Case Nos. 566|60 and 190|62.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

For the Union: Shri D. L. Sen Gupta, Advocate.

For the Company: Shri N. Dutta Majumdar, Counsel.

Two references under section 10 of the Industrial Disputes Act have been heard analogously for the sake of convenience and at the request of the parties. In both the references the parties are the same. The employer is Messrs. McLeod & Co. Ltd., 3 Netaji Subhas Road, Calcutta-1 (hereinafter described as the Company), and the employees of the Company are represented by McLeod's Indian Employees' Association. The first reference arises out of the Government of West Bengal, Labour Department, Notification No.5502-I.R./IR/11L-129/60, dated the 31st October 1960, and the second reference is based upon the State Government Order No. 6511-I.R./IR/11L-80(B)/62, dated 22nd November 1962. In the first reference the issues are as follows:

Issues

1. Grades and scales of pay of the clerical staff, stenographers, comptists, and telephone operators.
2. Travelling allowance.
3. House allowance for subordinate staff.
4. Whether the Company should bear provident fund establishment charges.
5. Whether daily-rated salary system should be abolished.
6. Retiring age.
7. Permanency of the following workmen:
 1. Shri N. Bhattacharya.
 2. Shri Manindra Chatterji.
 3. Shri Lal Behari Roy.
 4. Shri Ajit Kumar Mukherjee (Tea Garden Section).
 5. Shri Bishnupada Ghosal.
 6. Shri Ajit Kumar Ganguly.
 7. Shri Sudhangsu Ghose.
 8. Shri Ajit Kumar Mukherjee (Jute Mill Section).
 9. Shri Ramayan Roy.
 10. Shri Monomohan Baidya.
 11. Shri Bhagwan Baroj.
 12. Shri Sudhir Manna.
 13. Shri Sisir Adhikary.
 14. Shri Judhisthir Garai.
 15. Shri Bharat Parida.
 16. Shri Ramharak Upadhaya.
 17. Shri Pitambar Senapati.
 18. Shri Buttokristo Prodhan.

In the second reference the following issues have been framed:

1. Grades and scales of pay of sub-staff.
2. Gratuity.
3. Leave.

In short, the case of the workmen in the first reference is that the Company is old and functioning as the Managing Agents, Secretaries and Treasurers of various prosperous concerns engaged in

business of jute, tea, railways, engineering, etc., besides its own business in import and sale of machineries, steel and tea purchasing and exporting and the like. The Company, according to the McLeod's Indian Employees' Association (hereinafter described as the Union), is a highly prosperous concern with its Head Office in Calcutta at 3 Netaji Subhas Road. There was a Mercantile Tribunal Award relating to several companies and the award was published on 4th August 1949. It has been alleged that the said award was an ad hoc award without due consideration of the material aspects in the matter of fixation of wages. It has been further alleged that the Tribunal in that award did not properly decide the issues regarding pay, travelling allowances and retiring age of the employes. Subsequently, another dispute was raised by the Union and the matter was decided by another Industrial Tribunal relating to scale of pay and grade, rules regarding recruitment and promotion, etc., retiring age and some other issues. The award of this Tribunal was published in 1953. It has been stated by the Union in the written statement that the Tribunal did not in this award consider the workers' need from the employees' point of view. Another dispute was referred to another Tribunal in 1956 and the said dispute was settled by an award based on agreement, published in the "Calcutta Gazette" of the 28th of January 1958. An appeal was taken before the Labour Appellate Tribunal and a decision was given giving some relief to the workmen appreciating the difficulties of the employees. The Union has further stated that the Labour Appellate Tribunal did not entertain any appeal on several other points for want of jurisdiction. The Union has stated that the award as modified by the Labour Appellate Tribunal was terminated by due notice, dated 10th February 1960. The Union now wants improvement of the service conditions on the basis of the changed circumstances and of several awards passed in connection with other industrial concerns. The Union says that the grades and scales of pay of the clerical staff, stenographers, comptists, telephone operators, etc., should be revised and raised. It is stated also that previous to the Mercantile Award the clerical and the subordinate staff used to get some amount as leave travelling allowance, but now that practice has been abandoned. The workmen want to say that the Company gives some accommodation to some of the subordinate staff but the rest are left helpless. The Union claims housing accommodation or house rent allowance for the subordinate staff. The Union had also grievances regarding Provident Fund establishment charges and daily rated salary system but as those issues have not been pressed at the time of hearing, I need not relate the story of the Union about these issues. It has been alleged that the retiring age should be raised to 58 years according to the decision of the Supreme Court and that the present retiring age of 55 is not proper. The Union had a grievance about the permanency of several persons mentioned in the order of the first reference but that issue has not been pressed on some undertaking of the Company.

In the second order of reference the general story is the same as stated in the written statement filed in the first reference. It has been added in the second reference that in the award published in 1953, the Tribunal did not consider the basic need from the employees' point of view. The present scale of basic wages of the sub-staff is not fair. The Union preferred an appeal against the said award and the Labour Appellate Tribunal's decision was published in September 1955 without altering the said award on technical ground. The Union terminated the said award by due notice, and the Union wants that the grades and scales of pay of the sub-staff should be revised and raised. In fact, for several categories of the sub-staff there is no scale of pay and there is no regular increment of pay. No sufficient and proper provision for gratuity has been made by the Company. Privilege leave, casual leave and sick leave should be further extended both for the clerical and the subordinate staff. It has been particularly alleged that the scales of pay paid by the Company to the workmen should be raised according to the scales prevailing in similar concerns of the locality.

The Company has filed written statements in both the references. The story of the Company in the first written statement, in short, is that the Union has been constantly raising industrial disputes with the Company. At first, there was an omnibus Industrial Tribunal, known as the Mercantile Tribunal. There were issues in that case relating to pay, dearness allowance, retiring benefits, accommodation allowance, travelling allowance and some others, and the award of the Tribunal was published in February 1949. In or about 1951 the Union raised some other industrial disputes and another award was passed by the Tribunal and it was published in November 1952. In 1952 the Union again raised further industrial disputes regarding scales of pay and grades, conditions of service, retiral benefit, retiring age and some other issues. The Tribunal passed the third award and it was published in September 1955. In the following year the union again raised several industrial disputes regarding gratuity and some other matters. The Industrial Tribunal passed the fourth award and it was published in January 1958. In all these awards similar or same disputes were considered and several common issues have again been raised in the present reference, dated 31st October 1960. Many of the present issues were directly or indirectly the subject matters of the previous awards. The Company's revenue has been deminishing since 1951. The Company is the Managing Agent of four jute mills and one engineering concern and the Secretary and Treasurer of five jute mills and 15 tea gardens. Until recently the Company was also the Managing Agents of the last-mentioned five jute mills and 15 tea gardens but the Company's position has changed from Managing Agent to Secretary and Treasurer in respect of these concerns. This change from managing Agency to Secretaryship and Treasurership has substantially decreased the income of the Company. The Company's business in import and sale of machineries and machine parts have to be within the limits of the present import restrictions and as such the Company's business in this line has decreased. The Company's export business is far from being steady. Regarding the import of steel the Company's business has altogether stopped as no import of steel is permitted by the Government. Between 1949 and 1951 the Company sold away six tea estates. The Company lost the agencies of some companies.

The annual revenue of the Company on account of deterioration of the business decreased heavily. The Company had to transfer a number of staff to some other companies and to retrench one whole-time director, several assistants, clerks, typists and members of the subordinate staff. The travelling allowance claimed by the Union was rejected by the previous award. The Company does not pay leave travelling allowance to all junior grade assistants as alleged but some allowance is paid to some junior grade assistants who are entitled to the same under contract. The conditions of service of junior grade assistants are different from those of the clerical staff. The Company has done its best to provide as much accommodation as possible to the subordinate staff but it is not possible for the Company to provide further accommodation, and the workmen are not entitled to any accommodation or house rent allowance. It is not the duty of the Company to provide any house accommodation or any allowance in lieu thereof. Besides the improvement in the pay and grades of the Company's workmen effected by several awards, th clerical staff enjoy leave salary, bonus including Puja bonus and ex-gratia payment, dearness allowance. The workmen of the Company are not entitled to any further increase in their total emoluments in any form, on account of several awards passed by the Industrial Tribunal and the gradual decrease in the Company's annual income and the decline in the efficiency and the quantity and quality of work done by the workmen. There has been no change of circumstances in favour of the workmen. The claim regarding the Provident Fund has also been challenged by the Company. The Company engage daily-rated workmen on the basis laid down by the award and at present the Company has no daily-rated employee. Some persons were reappointed by the Company after their retirement and it was done at the request of the retired persons, especially in view of their indigent circumstances. The issue about the retiring age was considered by the Industrial Tribunal in previous award and there has been no change of circumstances for fresh consideration of the same. It has been alleged that the retiring age prevalent in the Company is the same as in the establishments of other members of the Bengal Chamber of Commerce. The Company has not deviated from the awards passed previously and there is no unfair labour practice. The question involved in issue No. 7 was decided by previous awards, and the Company has been following the principles laid down on those awards. Temporary employees have been engaged either to fill a temporary vacancy or to perform work on temporary nature and the durations of such temporary work are only extended according to necessity or the exigencies of the situation. The Company has made several statements relating to the workmen connected with issue No. 7 mentioned in the order of reference. On the whole, the Company has challenged the material allegations made by the Union and states that the workmen are not entitled to any relief under any issue.

The Company in the written statements filed in the second reference has denied the material allegations made against the Company. A general statement has been made following those made in the first reference. The Company has stated that by the award made in 1949, Provident Fund for the subordinate staff was introduced and it was also awarded that for the period prior to 1949, the Company was to pay 15 days' basic wages as gratuity for each year of service. The special leave referred to by the Union as sick leave is at the discretion of the management in case of tuberculosis patients only. On the whole the Company submits that the existing pay, leave and retiral benefits are just and adequate, and that the demands of the Union being unjust and improper should be rejected.

Both the parties have produced their documents in evidence and they are marked exhibits. On the side of the workmen five witnesses have been examined while the Company has examined three witnesses on its behalf.

With regard to issue Nos. 4 and 5 mentioned in the order of first reference, the workmen filed an application in the midst of hearing stating that they required no adjudication of these issues and it was submitted from the side of the Union that these two issues were not pressed. That very day the Company also filed an application stating that the employees mentioned in issue No. 7 of the first reference were getting all benefits as enjoyed by other employees and that the Company had no objection to treat those employees as permanent on and from the date of enforceability except Sudhangsu Ghosh and Bhagawan Baroj mentioned in serial Nos. 7 and 11, respectively on the ground that a case against Shri Ghosh was pending elsewhere regarding his service and that Shri Baroj had already retired from service. At first the Union wanted that these two persons should also be treated as permanent but ultimately, this point was not further pressed. No evidence regarding these two persons or any other persons mentioned in issue No. 7 was adduced and no argument was advanced in this behalf. During the argument the issue Nos. 4, 5 and 7 were not dealt with by any of the parties. The parties ultimately accepted the petitions filed on 26th December 1963. However, the Company submitted at the time of filing the application that it would consider the case of Shri Ghosh after the decision of the pending case and that he would be treated as permanent if he is proved to be a temporary workman. In these circumstances, I hold that the issue Nos. 4 and 5 of the first order of reference are given up by the Union as not pressed and that the persons mentioned in issue No. 7 of the first reference except the cases of Shri Ghosh and Shri Baroj are declared to be permanent employees with effect from the date of order of the first reference. I, however, make it clear that if it is decided in the pending case that Shri Ghosh is a temporary workman of the Company, in that case he shall also be treated as a permanent employee of the Company along with the remaining workmen mentioned in issue No. 7. Shri Baroj appears to have retired from service and, therefore, he shall not be treated as permanent employee.

I shall, first of all, deal with issue No. 6 of the first order of reference. It relates to retiring age. The contention of the workmen is that in the present state of affairs of the society and in view of the decision of the Supreme Court of the country, the retiring age of the workmen should be raised to 58 years. In this connection several decisions have been referred to me from the side of the Union. I

have considered the case of Guest, Keen, Williams (P) Ltd., reported in 1959, XVI, FJR, p. 415. The case between the workmen of the Jessop & Co. Ltd. and the Jessop & Co. Ltd. and others, reported in 1964, L.L.J., Vol. I, at page 451 has also been placed before me. This case was decided by the Supreme Court of India in connection with the issue regarding retiring age. It has been found in the judgment as follows:

> "We feel however that the time has now come for increasing the age of retirement in the case of clerical staff and the subordinate staff. The question was considered by this Court in Guest, Keen, Williams (Private) Ltd. v. P. J. Sterling and others (1959—II L.L.J. 405) and the considerations to be taken into account in fixing the date of retirement were there indicated. Bearing those considerations in mind we are of opinion that age of retirement for clerical staff and subordinate staff should be increased as a first step to 58."

There are some other decisions of our Supreme Court regarding retiring age. From the reading of the decision of the highest Tribunal of our country, it is clear that the time has now come for increasing the age of retirement in the case of clerical staff and the subordinate staff generally from 55 to 58 as held in the case of workmen of Balmer-Lawrie & Co. vs. Balmer Lawrie & Co. It should be remembered that the society is a living organisation and it is obvious that the members of the society must keep pace with time and the progressive march of the society. Economic structure of the society is also changing with the social progress and the industry of the country must be moulded in such a manner that it may fit in with the present economic and social structure. There can be no doubt that at present the age of retirement requires to be increased. If in one part of the country the retiring age is being increased from 55 to 58, there should be no reason why in another part of the country the same principles should not be adopted. It may be that many of the industries have not yet increased the age of retirement fixed at 55 but in some industries also steps are being taken to increase the retiring age. Exhibit 7, a copy of the memorandum of agreement between Messrs. Shaw Wallace & Co. Ltd. of Calcutta and their employees, shows that the retiring age is extended up to the age of 58 subject, of course, to passing a medical examination on reaching the age of 55. Exhibit 12, a copy of service prevailing in Duncan Bros. & Co. Ltd of Calcutta also shows that an attempt has been made to raise the retiring age from 55. Exhibit 8(a) mentions some service conditions of Messrs. Andrew Yule & Co. Ltd. of Calcutta. The retiring age of the clerical staff and subordinate staff of this Company is 58 years. There is no denying the fact that the age of retirement is being increased in the country. I asked Shri Dutta Majumder, the learned counsel for the Company, to give his reply to the decisions of the Supreme Court and it has been submitted from the side of the Company that if the retiring age be raised, several complications would arise regarding financial liability and the Company would be burdened with financial commitments. As I have already noted that as we are to march along with the progress of time, it does not matter whether this onward march affects our financial gain to some extent. I cannot hold that the financial position of the Company is of such a nature that it would not be able to increase the retiring age to 58 years. I therefore hold that at the present time the claim of the Union for raising the retiring age is justified and I raise it to 58 years for all the workmen including those now in service.

The issue No. 3 mentioned in the order of first reference relates to house allowance for the subordinate staff. P.W. 5, the Vice-President of the Union, wants to say that the Company has made arrangement for living accommodation for 70 per cent. of the members of the subordinate staff, that the Company does not give any house allowance to the remaining members of the subordinate staff who are not given any accommodation, that the members of the subordinate staff who are given accommodation by the Company are not to pay anything for such accommodation, that there are barracks and small rooms for the 70 per cent. members of the sub-staff, that those persons do not live with their families in these barracks and rooms, that several persons live in one barrack or in one small room and that those who are not given accommodation do not get any other especial amenities in lieu of house allowance or accommodation. In a previous award of the Industrial Tribunal an issue regarding accommodation allowance was raised and it was found by the learned Tribunal that no such allowance would be allowed. This would be evident from the copy of the award of the Mercantile Tribunal passed in 1949, marked Ext. F(2). Admittedly, there is no term or condition of service on which the workmen can rely to claim accommodation from the Company or any house allowance. The evidence does not show that the Company allots any particular accommodation for any particular number of workmen as on duty bound. It is clear that as a matter of grace or sympathy the Company has allowed some members of the subordinate staff to occupy the vacant place in the premises of the Company. This sort of accommodation is permissive and without any obligation. However, I find no justification for allowing any house allowance for any member of the subordinate staff. No such case has been made out by the workmen. The claim for house allowance or accommodation therefore, is held to be unjustified.

The issue No. 2 of the order of the first reference relates to travelling allowance. The workmen claim that during the privilege leave the members of the clerical staff and the subordinate staff should be allowed some travelling allowance so that they may go outside for a change in order to refresh their mind and body. Such claim rests upon the allegation of the workmen that the assistants get such allowance and that before the Mercantile Tribunal award the Company used to pay such allowance to the clerks and the members of the subordinate staff. P.W. 5 has stated in his evidence that leave travelling allowance is given to the assistants, both senior and junior, when they go outside on privilege leave and that these assistants get conveyance and halting allowance for themselves and members of their families. It has been alleged further by P.W. 2 that many junior assistants do not hold any supervisory position and it has been argued from the side of the workmen that unfair discrimination has been made by disallowing any leave travelling allowance to the clerical and subordinate staff. O.P.W. 1 is a junior grade assistant of the Company. He has stated that the workers are paid

profit bonus as well as Puja bonus. The junior grade assistant, according to O.P.W. 1, are not entitled to get any bonus. It is clear therefore that while the members of the clerical and the subordinate staff enjoy bonus, the assistants who are allowed leave travelling allowance do not get any such facility. In these circumstances, if the Company allows any such travelling allowance to the assistants, I do not think that there is any unfair or unreasonable discrimination. The workmen have filed copies of terms of conditions prevailing in different Companies. It will appear that there is no custom or invariably practice in the locality for paying leave travelling allowance to the clerks or the members of the subordinate staff. Before the Mercantile Tribunal there was an issue relating to the travelling allowance on duty and on leave. It appears from Ext. F(2) that such claim for travelling allowance while on leave was disallowed. I do not find any reasonable ground or justification for allowing travelling allowance on leave as claimed by the workmen before me. The claim is, therefore, refused.

I shall now discuss about leave, the third issue mentioned in the order of reference, dated 22nd November 1962. The Union has stated in the written statement that there are three kinds of leave available to the workmen, namely, privilege leave, casual leave and sick leave. The members of the clerical staff with less than 10 years service earn 14 days privilege leave on full pay per annum accumulative up to 28 days and such employees with 10 years service and more earn 28 days leave on full pay per annum accumulative up to 56 days. The members of the subordinate staff earn 14 days leave with full pay per annum accumulative up to 40 days. The members of the clerical staff are allowed casual leave on full pay for 10 days in a year and this is not accumulative. The subordinate staff earn 10 days casual leave per annum out of which five days are on full pay and the remaining five days are without any pay. This is also non-accumulative. The clerical staff and the subordinate staff enjoy the same kind of sick leave. The sick leave of such employee covers a period of 12 months during the service life with full pay. Employees suffering from tuberculosis are treated separately. On the expiry of the sick leave, special leave is granted with full pay until they are fit for duty provided this period does not exceed two years. I have considered the service conditions of some other Companies as would be evident from Exts. 3, 5, 6, 7, 8, 8(a) and 9. Leave is no doubt an important factor in the life of employees while in service. Leave is rather essential for all workmen who are human beings and not machines. I do not think that there should be any discrimination between the members of the clerical staff and those of the subordinate staff in the matter of leave. After due consideration I am inclined to revise the provisions for casual leave and privilege leave now in force. I decide that the provisions for leave should be equally and in the same manner applicable to both the clerical and the subordinate staff. There should be 10 days casual leave per year (non-accumulative) with full pay. The privilege leave for the workmen would be for 28 days per year accumulative up to 84 days irrespective of the period of service. The provisions for sick leave, however, shall remain unaltered. Other rules regarding the leave shall also remain unchanged.

I shall next consider the question about gratuity in the item No. 2 of the issues mentioned in the order of the second reference. There is no legal bar to the claim of the workmen for gratuity even if they enjoy benefits of the Provident Fund Scheme. The question is whether such claim of the workmen is reasonable and justified according to the circumstances of a particular case. It has been submitted from the side of the Company that such claim for gratuity was refused in the previous award because there was a Provident Fund Scheme. I have considered the award of the Mercantile Tribunal, the copy of which is Ext. F(2). My attention has also been drawn to the award of the First Industrial Tribunal, West Bengal, dated 9th October 1953. The copy of the award is Ext. F(3). The question of gratuity was raised in that case. The learned Judge of the Tribunal considered the award of the Mercantile Tribunal and stated as follows:

> "In the case of the French Motor Co. Ltd., reported in 1952 L.A.C. 341, the learned Judges of the Hon'ble Appellate Tribunal observed that a claim of gratuity must be on a long-term basis and should not be changed with every rise or fall in the fortune of the employer. On this principle, I do not consider that the retiral benefits as awarded by the Mercantile Tribunal in 1949 for a large number of mercantile firms in Calcutta, should be changed in the case of the present Company after such a short time. The claim of the Union for further retiral benefits is, therefore, rejected."

I have already noted that the award of the Mercantile Tribunal was passed in 1949 about 15 years ago. Shri M. C. Banerjee, the learned Judge of the First Industrial Tribunal, came to his findings as noted above at the end of 1953, about eleven years back. Several changes have taken place in the meantime. The Union has filed copies of service conditions of some of the mercantile firms of Calcutta. No evidence has been adduced from the side of the Company to show that the service conditions relied upon by the Union are not in force in those companies. I find no reason to reject the copies of the service conditions filed as spurious or unreliable. Exhibit 3 shows the service conditions of Messrs. James Finley & Co. Ltd., (Calcutta Branch). This Company does not pay any gratuity but there is provision for pension besides the Provident Fund. Exhibit 5 is the copy of the memorandum of settlement between Messrs. Bird & Co. (P) Ltd. and Messrs. F. W. Heilgers & Co. (P) Ltd. and their employees. This shows that these companies have provided for retiring benefits in the shape of Provident Fund and pension. Exhibit 6 shows the service conditions regarding the staff of Messrs. Macneil Barry & Co. Ltd. and Messrs. Kilburn and Co. (P) Ltd. In these companies there are provisions for both the Provident Fund and gratuity. Exhibit 7 & Exhibit 7 (a) are the copies of agreements between Messrs. Shaw Wallace and Co. Ltd. and their employees. There is a scheme for gratuity for the staff under Provident Fund Scheme. Exhibit 8(a) will show the service conditions prevalent in Messrs. Andrew Yule & Co. Ltd., Calcutta Branch. In this company there are provisions for Provident Fund as well as pension. Exhibit 9 will show the terms of service existing in Messrs. Gillenders Arbuthnot & Co. Ltd. In this Company again the subordinate staff are entitled to the retiring gratuity like the members of the clerical staff. There is also

provision for Provident Fund. It is clear therefore that in the same locality there are several mercantile firms which have provided for retiral benefits for their workmen, either in the shape of pension or gratuity or both. There are also the provisions for Provident Fund. The members of the clerical staff generally belong to middle class family, and the members of the subordinate staff ordinarily come from the labouring class. In these days there can be no doubt that they are the worst sufferers and their financial condition is hard hit. Admittedly, some time will take for them to receive living wages for their services rendered to the employers. At the time of retirement these workers become the most unfortunate creatures in the society having no source of income or prop to maintain their families. During their service they are not getting wages sufficient to maintain their families and to rear up their children and to educate them and if they do not get any lump sum amount at the time of retirement, their miseries know no bound. It is highly desirable, therefore for the best interest of the society that the members of the clerical and the subordinate staff should be provided with some benefits so that they cannot feel helpless when they are taken out of employment. At that time the retired employee has become infirm mentally and bodily and as such, he is to depend upon the amount of money, if any, he can get at the time of retirement. This money becomes a sort of treasure to him and a sort of solace in the old age for all the troubles he had taken during his past life in service. For all practical purposes, it does not matter if a workman gets wages at a lesser rate during the service but it matters a great deal to him if he gets some substantial amount at the time of retirement. Mere Provident Fund money is not enough. The retiral benefits practically become the security posts to the employees. I believe, this is one of the fascinating charm in one's service life. This brings mental peace, and a sense of security in the mind of the employee and the members of his family. I think that the provision for retiral benefits, in the shape of gratuity or pension is more substantial and profitable than a slight rise in the wage structure of the employee. This is a sort of reward for service.

It has been argued from the side of the Company that the financial conditions of the Companies relied upon by the Union are more stable than that of Messrs. McLeod & Co. Ltd. It has been further argued that the profit earned by the Company has diminished to a great extent on account of abolition of Steel Department and decline in other departments of the business. In this connection my attention has been drawn to the Investor's India Year Book, 1962 (Forty-Eighth Edition), compiled by Place, Siddons & Gough (Private) Ltd. The Company has also relied upon a comparative table showing profit position of some Companies, namely, Messrs. Duncan Bros. (P) Ltd., Messrs. Macneil Barry & Co. Ltd. and Messrs. Shaw Wallace & Co. Ltd. to show that when compared with this table, the profit position of Messrs. McLeod & Co. Ltd. would be apparent. The comparative table is Ext. L. It shows the profit position of these three Companies. Along with this, Ext. A(11), a chart showing net profit of Messrs. McLeod & Co. Ltd. is to be noted. In this Exhibit the net profit of the Company from 1951 to 1961 has been given. The balance-sheet and the Profit and Loss Accounts of the Company from 1951 to 1962 have been filed. They are Ext. A series. When these documents are considered, it will be clear that in the year 1951 the net profit of the Company was Rs. 28,21,843. Thereafter there was a fall in the profit position for some years. Again in 1954 the net profit came up to Rs. 31,89,815. Then again there was a decline and the net profit came down to Rs. 14,08,964 in 1961. This is the lowest step in the ladder. In 1962 the net profit came up to Rs. 25,28,932 as against the previous year's amount of Rs. 14,08,964. Although for a period there was a fall in the net profit of the Company, the position has improved as would be evident from the report and statements of the Company for the year ended 31st December 1962, marked Ext. A(12). It cannot be stated that the financial position of Messrs. McLeod & Co. Ltd. is remarkably worse than that of Messrs. Duncan Bros. & Co. Ltd. or Messrs. Macneil Barry & Co. Ltd. or Messrs. Shaw Wallace & Co. Ltd. Rather, the evidence shows that the financial position of the Company is secured and stable, and the business of the Company is now progressing well. I do not also think that if provision for gratuity is made for the clerical and the subordinate staff, the financial position of the Company will be seriously affected. After considering the pros and cons of the matter I decide that there should be provisions for gratuity for members of the clerical as well as the subordinate staff. I do not like to put any heavy burden on the Company but I like to introduce the scheme for gratuity with as light financial liability as possible.

The Company shall start giving retiring gratuity to the members of both clerical and subordinate staff. Each member will be entitled to gratuity at the rate of half-month's basic salary for each year of service subject to a maximum of 12 months' basic salary at the time of his normal retirement or on the discontinuance of his service due to his death or as a result of any physical disablement which permanently incapacitates him from further employment. The gratuity will be calculated on the basis of the salary for the last completed month of service. The calculation of the length of service will be on the basis of complete years and for such calculation employment for six months (182 days) or more will be treated as one complete year and employment for less than six months will be ignored. This gratuity scheme shall be operative with effect from 1st September 1963, and if any members of the clerical and the subordinate staff of the Company retired in the mean time shall also get the benefit of this gratuity.

Lastly, I shall take up the issues mentioned in item No. 1 of the first and the second references. In the first reference the issue relates to grade and scales of pay of the clerical staff, stenographers, comptists, and telephone operators. The issue in the second reference relates to grades and scales of pay of the subordinate staff. The workmen have relied upon the grades and scales of pay mentioned in the copies of terms and conditions of service in respect of different companies, exhibited in this case. The union has also prepared a list of subordinate staff showing their present salary. This is Ext. 1. The Union has also relied upon the grades and scales of pay of different companies mentioned in a list marked Ext. 10. The Company has stated the pay scale of the clerical staff in Ext. C. There is also mention about the subordinate staff. Exhibit C(1) shows the grades and

cales of pay of subordinate staff of the Company. I ave considered the relevant documents filed in this ase and also the statements of the witnesses xamined by both the sides. This Company pays 'uja bonus to the members of the clerical and the ubordinate staff besides the profit bonus. There is rovision for Provident Fund Scheme. The Union elied upon the terms and conditions of other companies which pay dearness allowance to the workmen ccording to the scheme of Bengal Chamber of ommerce. This Company pays such dearness llowance to the workmen. I have applied my best onsideration to the rates and scales of pay prevalent 1 the different companies and I find that on the hole the pay scales of the clerical staff and the subrdinate staff of the company are satisfactory and it annot be stated that the scales of pay of this Company are unjustified. This Company pays Puja onus which is noteworthy, in addition to the profit onus. It is expected that as far as practicable the rades and scales of pay of different companies in a articular region should be, more or less, the same. ut it cannot be stated that there should be mathenatical precision in order of fixation of the wages in ll the business concerns. That is impracticable. It s to be seen whether on consideration of all the menities and emoluments enjoyed by the workmen, he wage-structure of a particular company is easonable with reference to the wages existing in ther companies. It all depends upon the facts and ircumstances appearing in each particular case. In ie present case before me I have extended the retirig age of the workmen of this Company from 55 to 8. The workmen have gained three years' service. esides extending the retiring age, I have also allowed ratuity to the workmen. This is a new scheme in iis Company, and the workmen will get substantial enefit by this scheme. Besides, there is Provident und. For this gratuity scheme and the extension f the retiring age the Company is to bear additional nancial liability. I have indicated my views irlier that even if there is any slight difference in ie wage-scale of the workmen when compared with ie wage-scale of other companies, it would be of reater benefit to the workmen to have the benefit f the gratuity than to have a slight increase in the age structure. However, in the present case as I ave already remarked, I do not think that I should iterfere with the grades and scales of pay of the erical and the subordinate staff because they do not ppear to me to be unjustified or unreasonable and so because I have passed orders for passing gratuity cheme in favour of the workmen. I do not like) burden the Company with further liability in view f the present financial position of the Company. ome time is to be allowed to pass in order to see ow the Company fares after this decision and how ie financial position of the Company works. If ecessary the question of revision of grades and cales of pay of these workmen may be considered ter some time or if the circumstances so demand 1 future. At present, however, I think that the resent grades and scales of pay of the members f the clerical staff including stenographers, mptists, and telephone operators, and the subordiate staff are not unsatisfactory. They are workable. therefore do not like to interfere with the grades id scales of pay as mentioned in the issue No. 1 f first reference, dated 31st October 1960, and the second reference, dated 22nd November 1962. The prayer of the workmen regarding the revision of grades and scales of pay is refused.

In view of my findings above, both the references mentioned above are hereby disposed of by this award which shall govern both the cases.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
29-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4130-I.R./IR/10L-41(L)/60.—9th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4507-I.R./IR/10L-41(L)/60, dated the 3rd October 1962, the industrial dispute between Messrs. Indian Iron & Steel Co. Ltd., Burnpur, district Burdwan, and their workmen represented by the United Iron and Steel Workers' Union, Station Road, P.O. Burnpur, district Burdwan, regarding the issue mentioned in the said order, being a matter specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Ramnarayan Choudhury, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Shri Ramnarayan Choudhury (Ex-T. No. 132/529), C/o United Iron & Steel Workers' Union, Subhaspally, P.O. Burnpur, district Burdwan, an employee of the Indian Iron & Steel Co. Ltd.,

P.O. Burnpur, district Burdwan, against the aforesaid Company. (Case No. 127 of 1963 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

Present for the Company: Shri P. P. Ginwala, Counsel, and Shri Lenin Roy, Advocate.

Present for the Union: Shri Chandrashekhar Mukherji and Shri Kalyan Roy, Officers of the Union.

This proceeding arises out of a complaint under section 33A of the Industrial Disputes Act filed by Ramnarayan Choudhury against his employer the Indian Iron & Steel Co. Ltd. alleging contravention of the provisions to section 33 of the Industrial Disputes Act, 1947. It is alleged in the petition that he was one of the oldest employees of the Company and was promoted to the post of chipper sometime in the year 1941 and was working as such up to the date of his dismissal. Sometime in the month of May 1963 this man was asked by the management to work as a Khalasi without assigning any reason, and the matter was taken up with the Assistant Labour Commissioner by the United Iron & Steel Workers' Union of which he was a member. While the Assistant Labour Commissioner, Asansol, was carrying on negotiations regarding the matter with the management, the petitioner was given successive charge sheets with the sole object of forcing him to do the job of a khalasi and ultimately he was dismissed from service on his refusal to work as a khalasi. It is alleged that there was no enquiry into the charge sheet which was issued against the petitioner, and in effecting the change of designation of the petitioner without issue of any notice to him under section 9A of the Industrial Disputes Act, the management has contravened the provision of section 33 of the Industrial Disputes Act. The action of the management in dismissing the petitioner has been characterised as mala fide, arbitrary and in violation of the principles of natural justice and is said to be actuated by a desire of unfair labour practice and victimisation.

The opposite party, the Indian Iron & Steel Company Ltd., has appeared and opposed the application by filing a written statement. The material facts as set forth in the written statement, shortly stated, are these:

The present application is misconceived and not maintainable inasmuch as there has been no contravention of the provisions of section 33 of the Industrial Disputes Act, 1947. The post of the Chipper to which the petitioner was employed was abolished and he was absorbed as a khalasi by the management in pursuance of an agreement between the Company and the recognised Union, viz., the Asansol Iron and Steel Workers' Union, regarding the fitting in of the surplus chippers. The petitioner was absorbed as a khalasi on the same pay and grade, and other conditions of service which were applicable to him as a chippe remained the same, and by his absorption as a khalas he suffered no loss in emoluments. The petitione did the job of khalasi for some time, and from th month of June 1963 onwards up till his dismissal i August 1963, he persistently refused to work as a khalasi and, in fact, did no work at all. The Com pany was forced to issue charge sheets against hin on the 24th June 1963, 15th July 1963 and 23r August 1963 for disobedience of the lawful order and refusal to work according to the instructions o his superiors. He submitted replies to the charg sheets. As his explanations were not found satis factory by the management, he was dismissed fron service with effect from the 25th August 1963, an a letter of dismissal was issued to him on the 24t August 1963. It is alleged that the refusal by th petitioner to work as a khalasi was wrongful an amounted to gross misconduct which justified hi dismissal. It is denied that the action of the Compan in dismissing the petitioner was mala fide or arbitrar or in violation of the principles of natural justice, o that the action of the management was indicative o unfair labour practice or victimisation, as alleged by the petitioner. The petitioner, it is pleaded, is no entitled to any relief under section 33A of th Industrial Disputes Act.

It is an undisputed fact that a dispute raised ove the retrenchment of Shri Samar Sen, a workman of th opposite party, is pending before this Tribunal fo adjudication. A preliminary objection has bee raised on behalf of the Company that the petitioner i not a workman concerned in the dispute of Shr Samar Sen, and as such he is not competent to file th present application under section 33A of the Indus trial Disputes Act, 1947. There cannot be any doub that a workman can only file an application unde section 33A of the Act for contravention of sectio 33 of the Act during the pendency of an industria dispute if he is concerned in such a dispute. This i clear from sub-section 2 of section 33 of the Act. I is, therefore, to be seen whether the present applican Ramnarayan Choudhury is concerned in the disput over the question of retrenchment of Shri Samar Se which is pending before this Tribunal. If he is no the application is not maintainable in law. Th evidence of P.W. 1 Shri Kalyan Roy, who is th Joint Secretary of the United Iron & Steel Worker Union, is that Shri Samar Sen was dismissed fro service in 1953, and the Union took up his cause The matter went up to the Hon'ble Supreme Cour and Shri Samar Sen was directed to be reinstated The Company, however, did not reinstate him. H was laid off by the Company and subsequentl retrenched. He has further stated that the Union, a the instance of Shri Samar Sen and other workme including Ramnarayan Choudhury, took up the cas of Shri Samar Sen over the question of his retrench ment, and that case is still pending for adjudicatio In cross-examination this witness has stated that Ram narayan Choudhury is concerned in the disput regarding the retrenchment of Shri Samar Sen as h is a member of the Union, and the Union took up th cause of retrenchment of Shri Samar Sen. Th evidence of Shri Ramnarayan Choudhury, P.W. 2, that he is a member of the present Union since it registration in 1955, and he pays subscription as member of the Union. His name appears as member in serial No. 34 of the membership regist

of the United Iron & Steel Workers' Union. He has also stated that he and the other workmen approached the Union with a request to take up the cause of Shri Samar Sen after he was retrenched. The evidence of these two witnesses makes it clear that the present Union took up the cause of Shri Samar Sen at the instance of some workmen who were members of the Union, including Ramnarayan Choudhury. It has been held by the Hon'ble Supreme Court in the case of New India Motors Private Ltd. and Morris (K.T.), reported in 1960-I-LLJ 552, that the expression "A workman concerned in the dispute" occurring in section 33 should not be limited to workmen directly or immediately concerned in such disputes. In view of this decision the expression "workmen concerned in such dispute" in section 33 could not be limited only to such of the workmen who are directly concerned in the dispute in question, and that being the position, the petitioner is a workman concerned in the dispute of Shri Samar Sen which is now pending and is therefore competent to file an application under section 33A of the Industrial Disputes Act.

It is now well settled by a series of decisions that in deciding an application under section 33A of the Industrial Disputes Act the Tribunal should first of all decide the question whether any of the provisions of section 33 of the Act has been contravened and if it is satisfied about such contravention, then the Tribunal should go into the merits of the case and decide what relief, if any, should be granted to the petitionr. It is now to be seen whether there has been any contravention of any of the provisions of section 33 of the Industrial Disputes Act.

It is not disputed that the petitioner was dismissed from service on a charge of misconduct for disobedience of lawful orders and refusal to work according to the instructions of superior officers. The charge against him which led to his dismissal, in short, is misconduct on his part, and for this misconduct he was punished by dismissal from service. His case, therefore, comes under section 33(2)(b) of the Industrial Disputes Act, and the proviso to section has not been complied with inasmuch as he was not given one month's wages in lieu of notice, nor any application for approval of the order of dismissal was filed before the Tribunal. There has thus been contravention of section 33(2)(b) and this contravention gives jurisdiction to this Tribunal to entertain the application under section 33A of the Industrial Disputes Act. But mere contravention of section 33 of the Act, as I have already said, does not entitle a workman to relief by way of reinstatement and back wages. It is to be proved further that the order of dismissal is not proper and therefore not justified. In other words, if the order of dismissal is otherwise justified, mere breach of section 33 is to be regarded as a technical breach, and the aggrieved workman is not entitled to any relief whatsoever. Admittedly, no enquiry was held into the charge sheets which were issued to the petitioner, and he was not given any opportunity to explain his conduct. It has been urged that the petitioner admitted in his reply to the charge sheet that he refused to work as a khalasi which was no part of his normal job and, in view of this admission, the management did not consider it necessary to hold any enquiry into the charge sheets which were issued against him, and no useful purpose also would have been served by holding an enquiry into the charge sheets. This argument does not appear to be well founded. The petitioner in his reply to the charge sheet, dated 23rd August 1963 (Ext. J-1), stated that he could not legitimately be asked to do the job of a khalasi and, as such, he could not carry out the order of his superior officer. This admission does not amount to an admission of the charge that was brought against him. The object of a domestic enquiry is to find out on evidence whether the charge brought against a particular workman is proved. Had there been an enquiry against the petitioner, he would have got an opportunity to prove that it was no part of his job to work as a khalasi. It would be for the enquiring officer to come to a finding as to whether refusal to work as a khalasi amounted to a misconduct on his part which would have justified his dismissal. The enquiry, if any, would have revealed whether the order of the superior officer of the petitioner asking him to work as a khalasi was a lawful one or not. In this view of the matter the Company should have held an enquiry into the charge sheet, dated 23rd August 1963, which was issued to him, and the Company cannot be heard to say that no useful purpose would have been served by holding an enquiry against the petitioner. It now remains to consider whether the evidence adduced before me can be regarded as sufficient to prove misconduct on the part of the petitioner and to justify his dismissal. The petitioner was appointed as a coolie in 1939 and he was promoted as a Chipper in 34" Finishing Bay in 1941. The duty of the petitioner as a chipper was to operate a small pneumatic hammer for the purpose of removing the surface defects on the steel products with the help of a chisel. This practice, however, has been discontinued and the chippers were absorbed in other posts. The evidence of O.P.W. 1 Rabindra Nath Banerji is that he was the General Foreman of the 34" Mills Finishing Bay before he was promoted to the post of the shipping manager. His evidence is "Since July 1962, the chippers' job was abolished. Six of the chippers were absorbed as chipper filers, one as stamper and printer, five as slingers and one as operator and the rest as khalasis. The total number of chippers was 20. This was done between August 1962 and December 1962. Ramnarayan was working as chipper and filer provisionally from August to December 1962. Ramnarayan worked as a khalasi from December 1962 to June 1963. He, however, refused to work as khalasi from June 1963 onwards and charge sheets were issued to him. Before issuing the charge sheets to him, I tried to persuade him to work as khalasi but he did not agree". He has also stated that the jobs of operators, assistant straighteners, stampers printers are not jobs allied to the jobs of chippers. His further evidence is that the job of the Assistant Straightners is to operate straightening machine electrical and to find out whether the materials coming out of the machine are straight or not. Stampers and Printers, according to him, are required to be literate as their duties are to put marks and stamps on the finished products coming out of the machine. The evidence of this witness makes it clear that since the abolition of chippers' job in July 1962 some of the chippers were absorbed as khalasis without any loss of remuneration. This is also admitted by P.W. 2 Ramnarayan but his grievance is that chippers who were absorbed as

khalasis were junior to him. The evidence of O.P.W. 1 Rabindra Nath Banerjee who is a responsible officer of the Company is that some posts of chippers and filers have been created but those chippers who had previous charge sheets issued to them were not considered for these posts and that is the reason why Ramnarayan was not also considered for that post. The explanation given by this witness as to why Ramnarayan was not considered for any other post appears to be quite reasonable and his absorption as Khalasi cannot be regarded as reduction in rank as the pay of a khalasi is the same as that of a chipper. He was therefore not justified in refusing to work as a khalasi on the ground that chippers who were junior to him were appointed as operators, stampers, etc., in view of the evidence of O.P.W. 1 that the jobs of operators, stampers, printers, etc., are not allied to the jobs of chippers. The plea raised by the workman that he was dismissed from the service out of a desire for victimisation by the Company as he refused to join the Union which is recognised by the Company does not appear to be acceptable in view of the fact that even after the issue of charge sheet to Ramnarayan, his son was employed by the Company. The dismissal of the workman Ramnarayan Chowdhury appears to be bona fide and he is not entitled to any relief by way of reinstatement as claimed by him.

It now remains to consider whether he is entitled to any relief whatsoever. He joined the Company as a coolie in 1939 and served the Company for a long time though his record of service is not very clean. He appears to have been misguided in refusing to work as a Khalasi which resulted in his dismissal. In view of the fact that he served the Company for a long time and his loss of employment is likely to cause great hardship I direct the Company to pay him a sum of Rs 500 (Rupee Five hundred) as ex-gratia payment for loss of his employment within 15 days from the date of publication.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
31-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4144-I.R./IR/11L-441/58. — 10th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3830-I.R./IR/11L-441/58, dated the 11th September 1958, the industrial dispute between the Calcutta Bullion Association, 68 Cotton Street, Calcutta, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7, regarding the issues mentioned in the said order being matters specified in the second and third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Labour Court;

And whereas the said Second Labour Court has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disuptes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Calcutta Bullion Association, 68 Cotton Street, Calcutta, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Circular Road, Calcutta-7, referred to this Court for adjudication as per West Bengal Government, Labour Department, Order No. 3830-I.R., dated 11th September 1958. (Case No. VIII-C-202 of 1958 under section 10 of the Industril Disputes Act.

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri M. K. ROY, Judge,
Second Labour Court.

Appearances

For the Company: None.
For the Workmen: None.

AWARD

This is an industrial dispute between the Calcutta Bullion Association and their workmen represented by Burrabazar Jamadar Sangh referred to this Court for adjudication under Government Order No. 3830-I.R., dated 11th September 1958.

After the receipt of the above order of reference usual notices were served on the parties concerned. Gradually, the parties filed their written statements and steps were being taken for final hearing of the case. In the meantime the matter went up to the Hon'ble High Court, Calcutta, at the instance of the Association (the Company). It now transpires from the Government Order No. 4916(2)-I.R., dated 4th December 1963, of the Labour Department that the case had been compromised before Hon'ble Mr. Justice Sinha of the Calcutta High Court and that the Government was not a party to the compromise. I have every reason to believe that there is no dispute now existing between the parties inasmuch as none of the parties is taking any interest in the matter pending before this Court after the aforesaid compromise before the Hon'ble High Court.

I, therefore, pass this "no dispute" award and dispose of the case accordingly.

Dictated and corrected by me.

M. K. RAY,
Judge.

M. K. RAY,
Judge.
29-8-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

Consumer Price Index Nos. for working class

Bankura-Midnapore Area

Base=Year 1951=100

January 1964 to March 1964

Items.	Weights.	December 1963	January 1964	February 1964	March 1964
Food	66·16	139	130	128	128
Fuel and Lighting ..	8·34	145	140	141	142
Clothing	7·04	84	84	84	87
Miscellaneous ..	16·88	121	124	124	124
House Rent	1·58	100	100	100	100
Combined Index ..	100·00	132	126	125	125

he index numbers for Bankura-Midnapore area e down by 6 points from 132 in December 1963 26 in January 1964 and furthter by 1 point in uary 1964. In March the index number recorded deviation from that in February. The fall in January was due mainly to the fall in the prices of rice, gur, potato, brinjal, onion and fuel, and that in February due to rice.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4207-I.R.|IR|13L-2|63. — 15th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4062-I.R.|IR|13L-2|63, dated the 27th September 1963, the industrial dispute between Messrs. Sri Gouranga Press (P) Ltd., 5 Chintamoni Das Lane, Calcutta-9, and their workmen represented by Shri Gouranga Press Employees' Union, 2 Ram Kanta Mistri Lane, Calcutta-12, regarding the issue mentioned in the said Order being a matter specified in third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shri Gouranga Press (P) Ltd., 5 Chintamoni Das Lane, Calcutta-9, and their workmen represented by Shri Gouranga Press Employees' Union, 2 Ramakanta Mistri Lane, Calcutta-12. (Case No. VIII-222 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

AWARD

By Order No. 4062-I.R.|IR|13L-2|63, dated the 27th September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Shri Gouranga Press (P) Ltd., 5 Chintamoni Das Lane, Calcutta-9, and their workmen represented by Shri Gouranga Press Employees' Union, 2 Ramkanta Mistri Lane, Calcutta-12, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R.|IR|3A-2|57, dated the 11th March 1957, for adjudication.

Issue

Bonus for the year ending 31st December 1961.

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Shri Gouranga Press (P) Ltd., 5 Chintamoni Das Lane, Calcutta-9 (hereinafter be referred to as the Company), and their workmen represented by Shri Gouranga Press Employees' Union, 2 Ramkanta Mistri Lane, Calcutta-12 (hereinafter be referred to as the Union).

The reference relates to the workmen's claim of bonus for the year ending 31st December 1961.

As usual immediately after receipt of the reference notices were issued to the parties calling upon them to appear and present their cases. Both parties readily appeared and filed their written statements. Steps were also taken for ascertaining available surplus of the profit, if any, to be calculated in accordance with the Full Bench Formula.

I am glad to note that shortly after completion of the steps by the parties there was a talk of settlement and the parties agreed to the certain terms of settlement which they embodied in a joint petition of compromise filed before this Tribunal on 7th September 1964. Both parties agreed that for the accounting year 1961 the company will pay one and half months' basic wages as bonus to the workmen who will voluntarily accept the same as bonus for the said year. They have also made similar agreement in respect of bonus for the two succeeding years 1962 and 1963 which, of course, is left out of consideration as extraneous so far as the present reference is concerned. Both parties having voluntarily agreed to the quantum of bonus for the accounting year 1961 which is in dispute in the present reference I see no reason why the said term should not be accepted as fair and proper. So, I accept the terms of settlement as fair, proper and reasonable and make an award on compromise in terms of the joint petition of compromise which do form part of the award as annexure thereto.

This is my award.

Dictated and corrected by me,

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
7-9-64.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL
WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

In the matter of an industrial dispute referred to th Tribunal under Government of West Benga Labour Department, Order of Reference Nc 4062-I.R.|IR|13L-2|63, dated the 27th Septem ber 1963

Between

Messrs. Shri Gouranga Press Private Ltd., 5 Chinta moni Das Lane, Calcutta-9 (hereinafter to b referred to as the Company).

And

The workmen employed by them, represented by Shr Gouranga Press Employees' Union, 2 Ramkant Mistri Lane, (hereinafter to be referred to a Union).

The humble petition of Shri Gouranga Pres Private Ltd. and their workmen represented by Shr Gouranga Press Employees' Union most respectfull sheweth:

That in the above matter the parties concerned hav come to an amicable settlement and have agreed a follows:

(a) That for the accounting year 1961, i.e., the year in dispute, the Company will pay the workmer concerned bonus at the rate of one and a half months basic wages including the amount of bonus and ex-gratia already paid. Such payment would settl finally the dispute referred to this tribunal under the order of reference mentioned hereinabove.

This payment will be made in the following manner:

(i) Full bonus will be paid to those workmen who had put in 12 months' continuous service during the accounting year for which bonus is paid.

(ii) Proportionate bonus will be paid to such permanent workmen who had put in service during the accounting year concerned for period not less than three months.

(b) That both the parties further agree that for the accounting years 1962 and 1963, the Company will grant bonus to the workmen concerned at the aforesaid rate, i.e., at the rate of one and a half months' basic wages including the amount of bonus and

ex-gratia already paid for the year 1962 and one and a half months' basic wages for the year 1963 in the manner mentioned in paragraph 1(a).

(c) It is further agreed by both the parties that such payment of bonus for the accounting years 1961, 1962 and 1963 as mentioned above, neither creates any precedent nor will it be treated as a condition of service. In future years payment of bonus will be made in the event of availability of surplus profit according to law. It is also agreed that if the workmen concerned are found to be entitled according to law, to an amount higher than what has been agreed to be paid under clauses (a) and (b) for the accounting years 1961 and 1962 and 1963, the company will pay the balance.

(d) That after deduction of the amount of bonus and ex-gratia already paid for the years 1961 and 1962 from the amount agreed upon under clauses (a) and (b) above, the balance would be paid to the workmen entitled on publication of the Award.

Under the circumstances both the parties above humbly pray that Your Honour may be pleased to accept the Agreement and pass an Award that there is no dispute requiring adjudication to pass any other order deemed fit.

For and on behalf
of the workmen
employed by the
company
Kamal K. Mukherjee,
Secretary.
7-9-64.

For and on behalf of
Shri Gouranga Press Private Limited:
P. B. Deb,
Assistant Manager.
7-9-64.
Filed by—
S. C. Sen,
Advocate.

J. N. MANDAL, Judge,
Third Industribunal Tribunal.
7-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4388-I.R./IR/10L-52/64. - 19th September 1964. -Whereas under the Government of West Bengal, Labour Department, order No. 1024-I.R./IR/10L-52/64, dated the 5th March 1964, the industrial dispute between Messrs. Kajal Engineering Works, 237/K Manicktala Main Road, Calcutta-11, and their workmen represented by General Trading & Engineering Workers' Union, 1 Jay Bhattacharjee Lane, Calcutta-3, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kajal Engineering Works, 237/K Manicktala Main Road, Calcutta-11, and their workmen represented by General Trading & Engineering Workers' Union, 1 Jay Bhattacharya Lane, Calcutta-3. (Case No. VIII-67/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri D. K. Das Gupta.

For the Union: Shri Panchanan Bhattacharya, President of the Union.

This is an industrial dispute under section 10 of the Industrial Disputes Act between Messrs. Kajal Engineering Works, 237/K Manicktala Main Road, Calcutta-1 (hereinafter referred to as the Company), and their workmen represented by General Trading & Engineering Workers' Union, 1 Jay Bhattacharya Lane, Calcutta-3 (hereinafter referred to as the Union), referred to this Tribunal for adjudication under Government of West Bengal, Labour Department, order No. 1024-I.R./IR/10L-52/64, dated 5th March 1964.

The issue framed in this case runs as follows:—

Whether the termination of services of the following workmen is justified? To what relief, if any, are they entitled?

(1) Shri Bijoy Kumar Das.
(2) Shri Bijoy Kr. Pal.
(3) Shri Bankim Chandra Saha.
(4) Shri Binoy Kr. Das.
(5) Shri Atul Chandra Bera.

AWARD

After the receipt of the reference and service of notices, both the Union and the Company appeared and prayed for time for filing written statement. But ultimately they filed a joint petition of compromise. The terms are fair and reasonable. The Company has paid a sum of Rs. 500 to the President of the Union in full and final settlement of the claims of the five workmen concerned. The

case is thus disposed of in terms of the petition of compromise which will form Annexure "A" to this award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
The 3rd September 1964.

ANNEXURE A

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Order of Reference No. 1024-I.R./IR/10L-52/64, dated 5th March 1964,

And

In the matter of an industrial dispute

Between

Messrs. Kajal Engineering Works (hereinafter called the Company)

And

Their workmen represented by General Trading and Engineering Workers' Union (hereinafter called the Union)

Petition of compromise

The humble petition of the Company and the Union named above Most Respectfully Sheweth:

1. That the parties abovenamed have settled their dispute in respect of the matter mentioned in the issue under reference.

2. That the five workmen mentioned in the issue, namely, Shri Bijoy Kumar Das and four others will have no claim for employment in the Company at any time in any manner.

3. That these five workmen will have no claim for any compensation and/or any benefit from the Company in any manner besides eight days' wages due to them.

4. That the Company in consideration of the above is paying a sum of Rs. 500 to the President of the Union, Shri Panchanan Bhattacharjee and he also accepts the said payment for and on behalf of the five workmen mentioned in the schedule to the order of reference, in full and final satisfaction of all claims of those five workmen except eight days' wages stated above.

5. That the management will see that the criminal cases filed against these five workmen is not proceeded with.

6. That it is agreed that there will be a "no dispute" award in this case.

It is, therefore, humbly prayed that your Honour will be graciously pleased to pass a "no dispute" award in terms of the above settlement.

And for this act of kindness, your petitioners, as in duty bound shall ever pray.

For the Union:
Panchanan Bhattacharjee,
President,
General Trading & Engineering
Workers' Union.
August 10, 1964.

For the Company:
Illegible,
Partner.
Witness—D. K. Das Gupta,
Advocate.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4408-I.R./IR/10L-84(C)/63.—19th September 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by Aluminium Mazdur Union, P.O. Jakaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sobaran Lal, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Sobaran Lal, Jaykaynagar, P.S. Raniganj, district Burdwan, an employee of Messrs. Aluminium

Corporation of India Ltd., Jaykaynagar, Burdwan, against the said Company in connection with G.O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 8/64, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

Award

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by Shri Sobaran Lal, an employee of Messrs. Aluminium Corporation of India Ltd., against the said company alleging contravention of the provisions of section 33 of the Act during the pendency of an industrial dispute between the company and its workmen. It is alleged that the petitioner was falsely implicated in a police case at the instance of the company and he was suspended with effect from 18th February 1963. The police case ended in a final report, but the peitioner was kept under suspension for an indefinite period and this amounted to punishment. The action of the company is said to be in contravention of section 33 of the Industrial Disputes Act, and hence the present application.

The company entered appearance on 7th February 1964 and filed a written objection on 22nd February 1964. On 9th September 1964, a petition was filed by the workman concerned stating that as the case of the petitioner along with some others has been referred to this Tribunal under section 10 of the Industrial Disputes Act for adjudication, he does not like to proceed with the case and he may be permitted to withdraw the complaint.

In view of the petition, the complaint under section 33A of the Industrial Disputes Act, 1947, is treated as withdrawn and the case is disposed of accordingly. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal,
10-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4409-I.R./IR/10L-84(C)/63. 19th September 1964. Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Changur Ram, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Changur Ram, Jaykaynagar, P.S. Raniganj, district Burdwan, an employee of Messrs. Aluminium Corporation of India Ltd., Jaykaynagar, Burdwan, against the said Company in connection with G.O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 9/64, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

Award

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by Shri Changur Ram, an employee of Messrs. Aluminium Corporation of India Ltd., against the said company alleging contravention of the provisions of section 33 of the

Act during the pendency of an industrial dispute between the company and its workmen. It is alleged that the petitioner was falsely implicated in a police case at the instance of the company and he was suspended with effect from 12th February 1963. The police case ended in a final report, but the petitioner was kept under suspension for an indefinite period and this amounted to punishment. The action of the company is said to be in contravention of section 33 of the Industrial Disputes Act and hence the present application.

The company entered appearance on 7th February 1964 and filed a written objection on 22nd February 1964. On 9th September 1964 a petition was filed by the workman concerned stating that as the case of the petitioner along with some others has been referred to this Tribunal under section 10 of the Industrial Disputes Act for adjudication, he does not like to proceed with the case and he may be permitted to withdraw the complaint.

In view of the petition, the complaint under section 33A of the Industrial Disputes Act, 1947, is treated as withdrawn and the case is disposed of accordingly.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
10-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4410-I.R./IR/10L-84(C)/63.—19th September 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Lalji Dosadh, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions o section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Lalji Dosadh, Jaykaynagar, P.S. Raniganj, district Burdwan, an employee of Messrs. Aluminium Corporation of India Ltd., Jaykaynagar, Burdwan, against the said Company in connection with G.O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 10/64 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by Shri Lalji Dosadh, an employee of Messrs. Aluminium Corporation of India Ltd., against the said company alleging contravention of the provisions of section 33 of the Act during the pendency of an industrial dispute between the company and its workman. It is alleged that the petitioner was falsely implicated in a police case at the instance of the company and he was suspended with effect from 7th March 1963. The police case ended in a final report, but the petitioner was kept under suspension for an indefinite period and this amounted to punishment. The action of the company is said to be in contravention of section 33 of the Industrial Disputes Act and hence the present application.

The company entered appearance on 7th February 1964 and filed a written objection on 22nd February 1964. On 9th September 1964 a petition was filed by the workman concerned stating that as the case of the petitioner along with some others has been referred to this Tribunal under section 10 of the Industrial Disputes Act for adjudication, he does not like to proceed with the case and he may be permitted to withdraw the complaint.

In view of the petition, the complaint under section 33A of the Industrial Disputes Act, 1947, is treated as withdrawn and the case is disposed of accordingly.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
10-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 4240-I.R./IR/10L-149(A)/64.—17th September 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employees of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Abdul Rahaman, a workman of Messrs. Walford Transport Ltd., 71 Park Street, Calcutta, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Abdul Rahaman, village Dipa, P.O. Palghustia, district Howrah, workman of Messrs. Walford Transport Ltd., 71 Park Street, Calcutta, against that Company. (Case No. 125/63, under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

For the Complainant: Shri N. Roy, Advocate.

For the Company: Shri J. N. Chatterji of E.A.I.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Abdul Rahaman, a workman of Messrs. Walford Transport Ltd., complaining against his dismissal from the Company's service by its letter, dated 5th July 1963, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government order No. 3537-I.R./IR/10L-97/62, dated 6th August 1962.

The dismissal has been challenged as being in contravention of the relevant provisions of section 33, Industrial Disputes Act, and also as unjust, unfair, illegal, mala fide and vindictive.

The relevant case put forward by the applicant in his application is as follows: He was being harassed by the Company for his being an active member of the Union. He had been suffering from ophthalmic disease and had been on leave from 29th April 1963. The Company asked for a medical certificate in support of his alleged ophthalmic disease, but he informed the Manager of the Company by his letter, dated 3rd May 1963, that as he could not obtain any certificate of an ophthalmic doctor, it was not possible for him to have a certificate from the E.S.I. doctor. The Company allowed the leave prayed for. He continued to suffer from persisting eye trouble and so he submitted medical certificates to the Company on different dates to the effect that he was not in a position to resume duty till his full recovery. The Company did not send any further communication to him and so, he was under the bona fide belief that leave recommended in the medical certificates sent by him had been granted by the Company. Thereafter, while he was still suffering from eye disease, the Company dismissed him by its letter, dated 5th July 1963, which was received by him on a much later date. This dismissal was effected without complying with the provisions of section 33(2)(b), Industrial Disputes Act, and it was also unfair, unjust, illegal, mala fide and vindictive.

The Company has filed written statement in reply to the workman's application. The relevant case put forward by the Company is briefly as follows. There was no violation of any relevant provision of section 33, Industrial Disputes Act, in the matter of the dismissal of this workman. This workman was in the habit of indulging in unauthorised absence from work and for this reason, a warning letter was issued to him on 27th April 1963 for his unsatisfactory attendance. After receiving this warning letter, he again started absenting himself from duty from 29th April 1963 without permission and on 3rd May 1963 he submitted a leave application on the ground of sickness without any proper medical certificate in support of the same. The Company, by its letter, dated 7th May 1963, informed the workman of its inability to grant leave for an indefinite period and asked him to produce a proper medical certificate in support of his leave application. He submitted a medical certificate dated 8th May 1963 for leave for 16 days and subsequently, he submitted another undated medical certificate recommending extended leave till 3rd June 1963. He was due to resume his duties on 4th June 1963, on the expiry of his leave on medical grounds. But, he neither reported for duty on 4th June 1963, nor applied for any further leave. The Company waited for him till 5th July 1963 and finally dismissed him from service for continuous absence without permission. By a letter of that date, he was also asked to collect all his dues from the Company. The dismissal of the applicant was proper and bona fide and he is not entitled to any relief.

At the hearing, it was clearly admitted by Shri J. N. Chatterjee, the Company's representative, that the Company did not comply with the provisions of

section 33(2)(b), Industrial Disputes Act, in the matter of dismissal of this workman by the letter, dated 5th July 1963, though it was effected during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government order No. 3537-I.R., dated 6th August 1962. So, contravention of the relevant provision of section 33 applicable to this dismissal is an admitted position. There is also no evidence to show that the Company either paid or offered one month's wages to the workman, or made any application to this Tribunal for approval of the dismissal, as required by the proviso to section 33(2)(b), Industrial Disputes Act. In view of this position, we can go straight into the merits of the dismissal in the present proceeding on the unchallengable legal position that the dispute covered by the proceeding is to be treated as a dispute referred to this Tribunal by the Government for adjudication.

It is an undisputed position that this workman began to absent himself from duty from 29th April 1963 and subsequently on 3rd May 1963, he made an application to the Company for leave from 29th April 1963, on the ground that he was suffering from ophthalmic disease, but no medical certificate was submitted along with this application (vide Ext. A), and in reply to this application, the Company, by its letter, dated 7th May 1963 (Ext. B), informed him that leave could not be granted for an indefinite period and also asked him to apply for leave stating the period for which leave was necessary and supporting it by a medical certificate, and after this the workman submitted a medical certificate, dated 8th May 1963 (Ext. C), from a private registered medical practitioner, recommending him leave for 16 days, but the workman did not rejoin his duty after the period of 16 days, referred to in the said certificate, and he sent another medical certificate without date (Ext. D) from the same private medical practitioner recommending him leave for a further period up to 3rd June 1963. It is clear from the position taken up by the Company in its written statement that this workman was granted leave up to 3rd June 1963 on the basis of the medical certificates (Exts. C and D). It is also an undisputed position that the workman did not rejoin his duty on 4th June 1963 and he continued to be absent till the date of the issue of the dismissal letter, dated 5th July 1963 (Ext. E), and he subsequently appeared with the fit certificate (Ext. 1) on or about 23rd July 1963, long after the letter of dismissal, dated 5th July 1963. The Company has also admitted that it received another medical certificate, dated 8th July 1963, in support of the continued illness of the workman since 4th June 1963. Exhibit H is that certificate. In this certificate, it was also stated that the workman would require another 15 days from 8th July 1963, for his recovery so as to be able to resume his work. It appears that the Company took no action upon this certificate, evidently because it had already dismissed the workman with effect from 5th July 1963. The workman's case is that he also sent another medical certificate to the Company 15 or 16 days before he received the letter of discharge on 11th July 1963 but this certificate is not admitted by the Company. There is no evidence except the uncorroborated oral testimony of the workman to prove that he really sent such a certificate. O.P.W. 1 Shri E. C. Slacke, who was Service Manager of the Company at the relevant time, has stated in his evidence that they received only two medical certificates from this workman in connection with his leave from 29th April 1963 —one dated 8th May 1963 and the other without date. Evidently, in this statement, he has referred to the certificates, Exts. C and D. He has also admitted the medical certificate, dated 8th July 1963 (Ext. H). The position is that according to the workman, he produced five medical certificates, including the fit certificate, Ext. 1, in connection with his leave, but, according to the Company, only three certificates were received by the Company, two before his dismissal which were acted upon (Exts. C and D), and one after his dismissal (Ext. H). Upon the evidence, I accept the Company's case and hold that only three medical certificates were produced in connection with the leave of this workman, Exts. C, D and H. I do not also see any reason to disbelieve the workman's case that he came with the fit certificate, Ext. 1, to resume his duties on 23rd July 1963, long after his dismissal by the Company's letter, dated 5th July 1963. The only question is whether upon the facts proved, the Company was justified and acted bona fide in dismissing him by its letter, dated 5th July 1963. I should state here that it is admitted on behalf of the Company that no charge-sheet was issued to this workman and no domestic enquiry was held in connection with his dismissal. It has been argued on behalf of the workman that when no charge-sheet was even issued to the workman for the alleged misconduct for which he was dismissed, the Tribunal cannot in the present proceeding under section 33A, Industrial Disputes Act, go into the merits of the dismissal. I am unable to accept this contention. No judicial decision in support of this position has been produced before me. In my view, the general legal position is that the Tribunal can independently go into the merits of a dismissal in a case under section 33A, Industrial Disputes Act, even when no charge-sheet was issued for the misconduct for which the dismissal took place. Coming back to the question of dismissal itself, the factual position is to be deemed to be that though this workman continued to absent himself from 29th April 1963 without first submitting any application for leave or medical certificate, the Company granted him leave up to 3rd June 1963, upon his subsequent application for leave and some medical certificates, but he did not rejoin his duties on 4th June 1963; nor did he send any further application for leave or medical certificate till 5th July 1963, and on that date, the Company dismissed him by its letter and thereafter the medical certificate, dated 8th July 1963, was sent, but the Company took no notice of this certificate and finally the workman appeared to resume his duties on 23rd July 1963 with a medical certificate of fitness, but the Company struck to its position that the dismissal had already taken effect and so, the workman could not be allowed to join his duties. It cannot be gainsaid that the workman was guilty of unauthorised absence from duty without leave from 4th June 1963 right up to the date of dismissal, 5th July 1963, and during this period no application or medical certificate was sent by him to the Company. The Company waited for

more than a month from 4th June 1963 before taking the final action of dismissing the workman. I think it waited for quite a reasonable and sufficient time to allow the workman either to come back to duty or to apply for extension of leave with medical certificate. His conduct in absenting himself from duty from 4th June 1963, for more than a month without submitting any application for leave or medical certificate certainly amounted to a misconduct falling under clause (m) of section 15 of the Certified Standing Orders of the Company, Ext. I, and he was liable to dismissal for such misconduct under the provisions of the Standing Orders. It is to be noticed that he produced a medical certificate, dated 8th July 1963 (Ext. H), after the Company had already dismissed him on 5th July 1963. This certificate was not accepted and acted upon by the Company. The Company may be said to have acted legally and reasonably in doing so, in view of the position that it had already dismissed the workman after waiting for more than a month. A workman has not certainly the right to choose his own time for coming back to duty after he goes on leave and it is his duty to keep the Company informed of his intention to extend his leave and to substantiate his claim for extension of leave by making proper application for extension of leave with medical certificate where the leave is claimed on the ground of sickness. Here, we find that the Company allowed him leave on subsequent medical certificates up to 3rd June 1963, and thereafter waited for more than a month during which period no certificate or application was submitted by the workman. After considering all the aforesaid facts and circumstances, it cannot but be held that the Company was justified in dismissing the workman on the ground of his continued unauthorised absence without leave for more than a month from 4th June 1963, on which date, he was due to resume his duties after the expiry of his sanctioned leave. There are no materials before me upon which it can be held that the Company had any mala fide or vindictive motive against this workman. In the application, it is stated by the workman that the Company victimised him for his Trade Union activities. But there is no evidence to show that he is a prominent and active member of the Union and he incurred the displeasure of the Company for his Union activities. It is proved by Ext. F that on 27th April 1963 this workman was warned for habitual absenteeism. This warning is clearly mentioned in paragraph (3) of the Company's written statement. In this warning notice, particulars of his absence from duty from January 1962 to December 1962 were mentioned. There is no reason to disbelieve this warning or to reject it as mala fide and groundless. It is supported by a certified copy of the service sheet of this workman produced by the Company (Ext. 6). In spite of his bad record of attendance of this workman, the Company, it appears from the evidence in this case, granted him leave up to 3rd June 1963 and then waited for more than a month before dismissing him when he did not resume his duty on 4th June 1963; nor sent any application or medical certificate. On all the above considerations, I hold that the Company cannot be said to have acted mala fide or in a spirit of victimisation in dismissing the workman. In cross-examination of Shri E. A. Slacke, the Company's witness, it has been elicited that there is a rule in the Standing Orders that if an employee over-stays leave, that does not come under major misdemeanour. I have gone through the Standing Orders. I find that the relevant rule is in clause (d) of section 13, which stands thus:

> "If any workman remains absent beyond the period for which leave has been originally granted or subsequently extended, he shall lose his lien on his appointment. The Service Manager may however condone such absence (i) if the workman concerned, returns within three days of expiry of leave and (ii) gives an explanation to his satisfaction of his inability to return before expiry of the leave."

It would be seen that the rule provides that the workman would lose his lien on his appointment if he fails to rejoin his duty after expiry of the original or extended leave, subject to the condition that the Service Manager may condone such absence, if the concerned workman returns within three days of the expiry of the leave and gives satisfactory explanation of his inability to return before expiry of the leave. This rule cannot apply in the present case because the workman did not return within three days from the expiry of the last extended leave and he also did not furnish any satisfactory explanation of his inability to return to duty on the expiry of the leave. The factual position is that he remained continuously absent from 4th June 1963 up to 5th July 1963, without submitting any application or medical certificate and he submitted a medical certificate, dated 8th July 1963, after he had already been dismissed on 5th July 1963. In view of these facts and circumstances, the benefit of rule (d) of section 13 of the Standing Orders cannot be claimed by the workman in the present case.

Lastly, it has been contended on behalf of the workman that the punishment of dismissal meted out to him is disproportionately severe, having regard to the nature of the offence for which the punishment was inflicted and this indicates that the Company acted mala fide in a spirit of victimisation. I am unable to accept this contention. I have already held above that he was guilty of a major misdemeanour falling under clause (m) of section 15 of the Standing Orders (absence without leave) and is not entitled to the benefit of clause (d) of section 13 of the Standing Orders, which provides for some relief to a workman over-staying his leave in certain circumstances and on certain conditions. As he was guilty of a major misdemeanour for which he was liable to be dismissed under the Standing Orders, the punishment inflicted upon him cannot be said to be disproportionately severe so as to indicate that the Company acted mala fide and in a spirit of victimisation. It is to be noted in this connection that it has been proved that he was in the habit of frequently absenting himself from duty and for this, he was warned. I have discussed this matter and referred to Exts. F and G, the warning letter and the attendance sheet of the workman respectively.

On all the above decisions and for the reasons recorded above, I hold that the Company was justified in dismissing the workman with effect from 5th July 1963 on the ground of unauthorised absence without leave from 4th June 1963, and the action of the Company was bona fide and without any spirit of victimisation.

According to the above decisions, the dismissal of the workman is to be upheld. But, it is to be noted that though the dismissal fell under section 33(2)(b), Industrial Disputes Act, in view of the pendency of the adjudication proceedings of another dispute between the Company and its workmen, already referred to this Tribunal, the Company did not comply with the requirements of the proviso to that section, which are payment of one month's wages and making of an application for approval to this Tribunal. So, even if the dismissal is upheld, the Company must be required to pay him one month's wages in addition to his other legal dues for the period of service. As to the making of the application for approval, it is no longer necessary because the Tribunal has to adjudicate upon the complaint regarding the dismissal in the present case under section 33A, Industrial Disputes Act "as if it were a dispute referred to or pending before it" and to submit an award to the Government.

Upon the decisions and for the reasons recorded above, I award that the dismissal of the concerned workman was justified and bona fide and he is not entitled to any relief except that the Company shall pay him one month's wages within 15 days from the publication of the award in addition to his other legal dues for the period of service. The application under section 33A, Industrial Disputes Act is disposed of accordingly.

S. K. RAY,
Judge,
Seventh Industrial Tribunal.
9-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4394-I.R./IR/11L-424/63. — 19th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4820-I.R./IR/11L-424/63, dated the 29th November 1963, the industrial dispute between Messrs. Jardine Menzies & Co. 2 Clive Row, Calcutta-1, and their workmen represented by National Union of Commercial Employees, 7B Rani Rashmoni Road, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisio section 17 of the Industrial Disputes Act, 1947 of 1947), the Governor is pleased hereby to pu the said award as shown in the annexure here

ANNEXURE

In the matter of an industrial dispute bet Messrs. Jardine Menzies & Co., 2 Clive Calcutta-1, and their workmen represende National Union of Commercial Employees, Rani Rashmoni Road, Calcutta. (Case No. 293|63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Company: Shri Nalini Das Gu Advocate.

For the Union: Shri Jagannath Pandey, Presid National Union of Commercial Employees.

The Government of West Bengal by its Lat Department Order No. 4820-I.R./IR/11L-424 dated 29th November 1963, referred to this Tribu an industrial dispute between Messrs. Jarc Menzies & Co. 2 Clive Row, Calcutta-1 (hereina refererd to as the Company), and their workr represented by National Union of Commer Employees, 7B Rani Rashmoni Road, Calcu (hereinafter referred to as the Union), for adjud tion under section 10 of the Industrial Disputes A

The issue framed in this case runs as follows:

Whether the discharge of the workmen nam below is justified? To what relief, if any, they entitled?

(1) Shri Kanailal Das.

(2) Shri Phanindra Nath Chatterjee.

AWARD

The National Union of Commercial Employees the Union which represents the workmen in t reference. The workmen concerned are Sl Kanailal Das and Shri Phanindra Nath Chatterj Their case is that they were discharged suddenly 2nd February 1963 and this discharge is illeg Shri Das used to draw Rs. 228 per month while Sl Chatterjee Rs. 170 per month. Their contention that the act of the Company amounts to retrenc ment. The workmen claims arrear salaries fro November 1962 and retrenchment compensation f 33 years of service in the case of Shri Das and years of service in the case of Shri Chatterjee.

The Company in its written statement challeng that it is an individual dispute and not an industri dispute. The Company also contends the Unio mentioned in the order of reference is not Union of the workmen of this Company and of the workmen of the Company is interested in t

dispute of these two workmen—Shri Das and Shri Chatterjee. The Company's further case is that the length of service alleged by the workmen concerned is not true. By virtue of an agreement, dated 1st July 1960, they were appointed on purely temporary basis, and the Company were entitled to dismiss them by serving one month's notice. The financial condition of the Company deteriorated. The Company did not retrench any employee, but the employees themselves voluntarily left their service. There was no retrenchment in the garb of verbal discharge.

Decision

The claim of the arrear salary of the workmen concerned prior to their discharge on 2nd February 1963 cannot be claimed before this Tribunal. The Tribunal will only decide whether their discharge is justified or not. The preliminary objection raised on the point that the present reference is incompetent in view of the fact that it is not an industrial dispute, is therefore another issue which has got to be decided by this Tribunal. I would take up this question first. The Union named in the order of reference is National Union of Commercial Employees. It is not a Union of the workmen of the industry concerned. The law with regard to the circumstances under which an individual dispute becomes an industrial dispute is stated in very clear terms in the decision of Mr. Justice P. N. Banerjee reported in 1962 L.L.J. I page 163. The relevant portion occurs at page 165, and it is: "when a Union unconnected with the workmen employed in the industry". The onus is accordingly upon the Union to prove that some workmen of the particular industry are concerned in the dispute of dismissal of Shri Das and Shri Chatterjee. It would not be enough to prove that Shri Das and Shri Chatterjee are members of that Union or they authorised the Union to espouse their cause. The Union will have to prove that a section of the workmen employed in the particular industry are concerned in that dispute and they authorised the National Union of Commercial Employees to take up their cause. This point is that specifically taken in the written statement of the Company. The evidence on the point is that of Shri Das, one of the displaced workmen. He stated that five workers of the Company became members of this Union in the middle of 1961. The onus is not discharged simply by the oral testimony of Shri Das. Shri Das referred his case to the Labour Department in his petition, dated 31st May 1963 (Ext. 1/3). He referred it as an individual dispute and there is not a whisper of the Union in his letter. He stated that he himself, Phanindra Nath Chatterjeee, Sushil Kundu, Akshay Dey and Krishna Das became members of the Union, and he had receipts to show the membership. But those receipts are not filed. Since those documents are withheld, the adverse inference would be that there is no existence of such records. Shri Das admitted that he had no paper to show that he was a member of the Union or any one else of the Company. Now I will turn to the evidence of Shri Chatterjee. He states that he has papers to show his membership. But he did not file the same. He wanted to add that Krishna Das was a member of the Union, but he had no paper to show that he was a member. In the absence of those records, I must hold that there is no existence of those records. There is no other evidence on this point. I cannot, therefore, come to the conclusion that the Union has authority to champion the cause of the dismissed workmen, and so the individual dispute of the two workmen cannot be said to have assumed the character of industrial dispute, since the other workmen of this Company are not concerned in the dismissal of these two workmen. On this point, alone, the Union has no case. Hence, my conclusion is that it is an individual dispute ad not an industrial dispute.

Now I will come to the merits of the case. The evidence of the workmen concerned—Shri Das and Shri Chatterjee—is that they were discharged verbally on 4th February 1962. There is an agreement admitted by Shri Das (Ext. A) and it shows that the services of the workmen named therein were terminated on 30th June 1960, and the employees agreed to work purely on temporary basis with effect from 1st July 1960. There is further evidence that the workers were not getting their salary regularly, and this was due to financial difficulties of the Company. The salary for September 1962 was paid to Shri Das after his alleged discharge on 4th February 1963, and that payment was made on 20th March 1963 which Shri Das accepted. In the circumstances, the Company's case that the present two workmen themselves left the service of the Company one after another because of such irregular payment of wages, is quite convincing. It is also in evidence that the other employees also left the service of the Company one after another. In that context, the Company's case of voluntary relinquishment of office by the workmen themselves is believeable. Moreover, the employees were temporary, and as such their service could be terminated with one month's notice. The workmen are not entitled to retrenchment compensation, as it was not a case of retrenchment. So, even if it is held that it is an industrial dispute, on merits the Union has no case, and the discharge of the workmen should be held to be justified.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
The 3rd September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4407-I.R./IR/10L-84(C)/63.—19th Setepmber 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district

Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industiral Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the penpdency of proceedings before the said Industrial Tribunal Shri Satyanarayan Ram, a workmen, of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Indsutrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to pubilsh the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Satyanarayan Ram, Jaykaynagar, P.S. Raniganj, district Burdwan, an employee of Messrs. Aluminium Corporation of India Ltd., Jaykaynagar, Burdwan, against the said company in connection with G.O. No. 171-I.R.|IR|10L-214(B)|62, dated 10th January 1963. (Case No. 7|64 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present: Shri K. P. MUKHERJEE, Judge

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947 by Shri Satyanarayan Ram, an employee of Messrs. Aluminium Corporation of India Ltd., against the said company alleging contravention of the provisions of section 33 of the Act during the pendency of an industrial dispute between the company and its workmen. It is alleged that the petitioner was falsely implicated in a police case at the instance of the company and he was suspended with effect from 12th February 1963. The police case ended in a final report, but the petitioner was kept under suspension for an indefinite period and this amounted to punishment. The action of the company is said to be in contravention of section 33 of the Industrial Disputes Act and hence the present application.

The company entered appearance on 7th February 1964 and filed a written objection on 22nd February 1964. On 9th September 1964 a petition was filed by the workmen concerned stating that as the case of the petitioner along with some others has been referred to this Tribunal under section 10 of the Industrial Disputes Act for adjudication, he does not like to proceed with the case and he may be permitted to withdraw the complaint.

In view of the petition, the complaint under section 33A of the Industrial Disputes Act, 1947 is treated as withdrawn and the case is disposed of accordingly. This is my award.

Dictated and corrected by me.

K. P. MUKHERJEE,
Judge.
The 10th September 1964.

K. P. MUKHERJEE,
Judge, Firth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4215-I.R.|IR|11L-25|64. — 16th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1617-I.R.|IR|11L-25|64, dated the 25th April 1964, the industrial dispute between Messrs. Bengal Chemical & Pharmaceutical Works Ltd., 164 Manicktola Main Road, Calcutta, and their workmen represented by the Bengal Chemical Mazdoor Union, 176 Manicktola Main Road, Calcutta-11, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bengal Chemical and Pharmaceutical Works Ltd., 164 Manicktola Main Road, Calcutta, and their workmen represented by the Bengal Chemical Mazdoor Union, 176 Manicktola Main Road, Calcutta-11. (Case No. VIII-111|64.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJEE, Judge.

Appearances:

For the Company: Shri Dilip Kumar Das Gupta, Advocate.

For the Union: Shri Manoranjan Sarkar, Assistant Secretary of the Union.

AWARD

The above dispute over the issue given in the order reference and is produced below was referred for ljudication to this Tribunal by Government Order). 1617-I.R.|IR|11L-23|64, dated 25th April 1964.

Issue

Whether the termination of service of Shri tyendra Nath Basu Chowdhury is justified? To iat relief, if any, is he entitled?

After receipt of the order of reference on 29th pril 1964, usual notices were issued to both the irties and they entered appearance on 25th May)64. The union filed its written statement on 4th ly 1964 and the Company filed its written state- ent on 18th August 1964. The parties were given ne to file documents by 29th August 1964 but no)cuments were filed by them on 29th August 1964. lth September 1964 was fixed for fixing a date of :aring of the case. On 4th September 1964 parties 'ed a joint petition of compromise stating that they ive amicably settled the dispute out of Court and 'ayed that a no dispute award may be passed in rms of the joint petition of compromise. I have :ard the representatives of the parties and perused e petition. The Company has agreed to take the orkman concerned in employment as a new entrant 1 his reporting for duty by 10th September 1964. am satisfied that the settlement is bona fide and its rms are fair and reasonable. The settlement is ierefore recorded and a no dispute award be passed i terms of the joint petition of compromise as prayed ir. The joint petition of compromise do form part : the award as Annexure "A".

ictated and corrected by me.

K. P. MUKHERJEE,
Judge.

K. P. MUKHERJEE, Judge.
Fifth Industrial Tribunal.
7-9-64.

ANNEXURE "A"

EFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

1 the matter of an order of reference No. 1617-I.R.| IR|11L-25|64, dated the 25th April 1964

And

In the matter of an industrial dispute

Between

Aessrs. Bengal Chemical & Pharmaceutical Works Ltd.

And

Their workmen, represented by Bengal Chemical Mazdoor Union.

The humble petition of compromise between the Company and the Union named above—

Most respectfully sheweth:

1. That the above dispute relates to the termination of service of Shri Satyendra Basu Chiudhury. The Union on behalf of said Shri Basu Choudhury has found on enquiry that the termination of service, as made, was justified.

2. That after such termination and on the petition of Shri Basu Choudhury, Company paid all his dues as well as provident fund money. But due to financial difficulty of Shri Basu Choudhury, he has approached the management for fresh empolyment in the Company and at the request of the Union, the Company has generously agreed to take him in employment as a new entrant. He will have no claim in any manner by way of continuity of service or otherwise for his past service before the termination of service.

3. That the service of Shri Satyendra Basu Choudhury will be treated as that of a new entrant from the date he joins Company's service afresh. In terms of the settlement, Shri Basu Choudhury will report for work on 7th September 1964 and in case he fails to report for work within three days from 7th September 1964, that is, by 10th September 1964 he will have no claim for employment in the company.

4. In the circumstances, it is prayed that a no dispute award be passed on the above terms of settlement.

It is therefore humbly prayed that a no dispute award be passed on the above terms of settlement.

And for this act of kindness, your petitioner, as in duty bound, shall ever pray.

For the Union:

Manoranjan Sarker,

Assistant Secretary,
Bengal Chemical Mazdoor Union.
3-9-64.

For the Company:
For and on behalf of
Bengal Chemical & Pharmaceutical Works. Ltd.

N. Adhikari,
Deputy Managing Director.
3-9-64.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
-9-1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4411-I.R./IR/10L-84(C)/63.—19th September 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 171-I.R./IR/10L-214(B)/62, dated the 10th January 1963, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Baijnath, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said Company, alleging that the said Company had suspended the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Baijnath, Jaykaynagar, P.S. Raniganj, district Burdwan, an employee of Messrs. Aluminium Corporation of India Ltd., Jaykaynagar, Burdwan, against the said Company in connection with G.O. No. 171-I.R./IR/10L-214(B)/62, dated 10th January 1963. (Case No. 11/64, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

Award

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by Shri Baijnath, an employee of Messrs. Aluminium Corporation of India Ltd., against the said company alleging contravention of the provisions of section 33 of the Act during the pendency of an industrial dispu between the company and its workmen. It alleged that the petitioner was falsely implicated i a police case at the instance of the company and h was suspended with effect from 7th March 196 The police case ended in a final report, but the pet tioner was kept under suspension for an indefinit period and this amounted to punishment. Th action of the company is said to be in contraver tion of section 33 of the Industrial Disputes Ac and hence the present application.

The company entered appearance on 7th Februar 1964 and filed a written objection on 22nd Februar 1964. On 9th September 1964 a petition was filec by the workman concerned stating that as the cas of the petitioner along with some others has beer referred to this Tribunal under section 10 of the Industrial Disputes Act for adjudication, he doe not like to proceed with the case and he may be permitted to withdraw the complaint.

In view of the petition, the complaint under sec tion 33A of the Industrial Disputes Act, 1947, is treated as withdrawn and the case is disposed of accordingly.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal,
10-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4412-I.R./IR/18L-6/63. — 19th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1009-I.R./IR/8L-6/63, dated the 8th March 1963, the industrial dispute between Messrs. Rajendra Hosiery, 42 Pathuriaghatta Street, Calcutta-6, and their workmen represented by Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Roy Lane, Salkia, Howrah, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Rajendra Hosiery, 42 Pathuriaghatta Street, Calcutta-6, and their workmen represented by Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Ray Lane, Salkia, Howrah. (Case No. VIII-45/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri N. K. Mukherjee, Advocate.

For the Union: Shri Nikhil Ranjan Roy, Advocate.

The Government of West Bengal by its Labour Department Order No. 1009-I.R./IR/8L-6/63, dated 8th March 1963, referred to this Tribunal an industrial dispute between Messrs. Rajendra Hosiery, 42 Pathuriaghatta Street, Calcutta-6 (hereinafter referred to as the Company), and their workmen represented by Calcutta and Howrah Hosiery Employees' Union, 88/2 Tripura Ray Lane, Salkia, Howrah (hereinafter referred to as the Union) for adjudication under section 10 of the Industrial Disputes Act.

The issues framed in this case for adjudication are as follows:—

I. (a) Whether the closure of the factory is real and bona fide?

(b) Whether the closure is beyond the control of the management and in the circumstances justified?

(c) To what relief, if any, are the following workmen entitled:—

1. Shri Satyendra Kumar Das.
2. Shri Gopal Chandra Kundu.
3. Shri Jeevan Kumar Roy.
4. Shri Harendra Nath Das.
5. Shri Kalachand Bhattacharji.
6. Shri Jagadish Ch. Chakrabortv.
7. Shri Vishnu R. Pathak.
8. Shri Mano R. Datta.
9. Shri Dwizen L. Ghosh.
10. Shri Brojendra Kr. Das.
11. Shri Tarapada Sarkar.
12. Shri Kumar Nath Ghosh.
13. Shri Rashik Lal Chakrabarty.
14. Shri Santi Ranjan Paul.
15. Shri Satyendra Kumar Pathak.
16. Shri Jugal K. Sarkar.
17. Shri Promod Singh.
18. Shri Khitish Chandra Das.
19. Shri Anurudh Singh.
20. Shri Bhanu Bose.
21. Shri Narain Ch. Saha.
22. Shri Lakhan Ch. Sadhukhan.
23. Shri Shiv Balak Pd. Gupta.
24. Shri Nagendra Nath Das.
25. Shri Nemai Ch. Panja.
26. Shri Ram Nath Ram.
27. Shri Dulal Prosad Tati.

II. Bonus for the year 1962.

III. Minimum guaranteed monthly earnings for the existing piece-rated workmen.

AWARD

The written statement of the union discloses the following facts: On 4th September 1962, a charter of demands was submitted by the workmen to this company. On 7th January 1963 the factory was closed by issue of a closure notice, dated 4th January 1963. This closure is mala fide and was intended to victimise the workmen for the submission of the charter of demands. The company with a view to victimise the workmen gradually diminished the supply of work to the workmen, and it resulted in the loss of their earnings. The workmen are piece-rated. The earnings of the workmen fell down considerably. The company did not lay-off any workmen, but resorted to the practice of mala fide closure.

The union also claims profit bonus on the trading results of 1961.

There is another claim of minimum guarantee of earning of Rs. 90 per month on the plea that the loss of earning was due to diminution of work intentionally resorted to by the company.

The company filed a written statement denying all the allegations made by the union. It was asserted in the written statement by the company that there was gradual diminution of work owing to set-back in the sale of hosiery products, and this diminution started as far back as 1958. The question of loss of earning came up before the Tribunal under a reference, dated 8th December 1960, and there was an award, dated 13th January 1961 on the basis of a settlement. After that there was temporary improvement in work, but towards the middle of 1962 the process of reduction started due to progressive deterioration of sale in the market. The Hosiery Working Men's Union which represented the cause of the workmen wrote a letter, dated 18th December 1962 for discussion on the question of diminution of work and loss of earning. The closure resorted to was accordingly bona fide and justified. The closure notice was issued to all employees.

With regard to the claim of profit bonus, the company contends that there is no available surplus which can be paid as bonus on the trading result of 1961.

On the point of loss of earnings, it is contended that this issue is infructuous in view of the closure being bona fide.

Decisions

Before entering into the issues, I may point out that the company in the written statement conteded that the Calcutta and Howrah Hosiery Employees' Union cannot represent the workmen in this dispute, and that there was another union, namely, Hosiery Working Men's Union, which has locus standi for the purpose of representation. The learned Advocate for the company however did not press this issue in view of the evidence on record. Ext. A/1 is a letter written by 11 workmen to Hosiery Working Men's Union stating that that particular union was no longer authorised to represent the workers of the present company (Rajendra Hosiery). The subscription book (Ext. 2), as well as the evidence of P.W. 1 Shri Satyendra Kumar Das and P.W. 2 Shri Surendra Nath Das would go to show that a number of workmen of this unit joined the present union mentioned in the order of reference. I, therefore, hold that the present union is duly authorised to represent the workmen in this dispute.

Issue I(a)

In this issue, I am called upon to decide whether the closure is real and bona fide. The fact of closure is admitted. The closure notice was issued to all individual workers and they were invited to accept payment of compensation on the basis of retrenchment under section 25F of the Industrial Disputes Act. On the side of the union it is suggested that this closure of the business is mala fide. It is an act of retaliation upon the workmen for their charter of demands. This argument cannot be accepted. The evidence is to the contrary. It is true that there had been diminution of work resulting in loss of earnings to the workmen. But the fact remains that this diminution started long before the charter of demands was submitted on 4th September 1962. The charter of demands is Ext. 1. There was a dispute on the point of diminution of work as far back as December 1960, and there was an award passed on 13th January 1961 in terms of settlement (Ext. G). The workmen raised a dispute over loss of earning owing to intentional diminution of work, but that point was given up by the workmen. It is a clear indication of the fact that there had been diminution of work for a long time affecting this unit up to December 1962. The Hosiery Working Men's Union, which represented the workmen at that time, gave a letter to the company (Ext. C), and in that letter the fact of further diminution of work during the four months preceding December 1962, was asserted. It is significant to note that on 18th December 1962 that union was authorised to represent the workmen. Moreover, the production chart (Ext. D) which was proved by O.P.W. 1 Shri Sohan Lal Rathi, a partner of the company, and prepared with reference to production register, goes to show that production deteriorated, and this was due to deterioration of sale. From the above circumstances, it is quite reasonable to conclude that the closure was not mala fide, and it was genuine and bona fide. It is true that the same proprietor is running a shop at 57 Manohar Das Street, Calcutta. But there is no evidence that the unit that was closed was an integral part of the shop at Manohar Das Street. I cannot, therefore, accept the union's argument that in fact there is no closure, and that the same unit is run at different places. The particular unit of industry at 42 Pathuriaghatta Street has been closed, and this closure cannot be said to be mala fide. The question of closure is answered in the affirmative.

Issue I(b)

This issue is redundant in the present case, section 25FFF provides for payment of compensation in terms of section 25F where an undertaking is closed down for any reason whatsoever. There is a proviso which limits the compensation to 3 months' average pay in the case of closure on account of unavoidable circumstances and beyond the control of the employer. There is explanation to the proviso which provides further that an undertaking which is closed down by reason merely of financial difficulties or accumulation of undisposed of stocks, shall not be deemed to have been closed down on account of unavoidable circumstances and beyond the control of the employer within the meaning of the proviso. In the instant case, the undertaking was closed down by reason of financial difficulties and accumulation of undisposed of stocks. The proviso has no application to it. Moreover, the company is willing to pay compensation in accordance with section 25F of the Act. I do not accordingly decide this issue, as it is superfluous. The closure, however, under the circumstances, must be held to be justified.

Issue I(c)

This issue speaks about relief to which the 27 workmen as mentioned in the order of reference would be entitled. The relief must be in terms of section 25F of the Act, and it is one month's notice pay, and compensation equivalent to 15 days' average pay for every completed year of service. The average pay has been defined in section 2, subsection (aa). It is the average wage payable to a workman in case of monthly paid workman in the 3 completed calendar months preceding the date on which the average pay becomes payable. The company has submitted a chart showing the average pay for completed year of service as well as pay for the notice period. That chart is Ext. H. The amount payable to each workman is shown in the last column. It is the admitted evidence that actually 9 workmen received payment of retrenchment compensation, while the remaining workmen refused to accept the same. The only relief to which these workmen are entitled is to receive payment in terms of Ext. H, which will form part of the award as Annexure A.

Issue No. II

The Union claims profit bonus for the year 1961 payable in 1962. The trading result is shown correctly in Ext. E/1 and is proved by the partner of the Company—Shri Rathi. The amount of gross profit is Rs. 13,448. From this amount prior charges are to be deducted. The depreciation is Rs. 1,997. Income-tax at the rate of 50 per cent. comes to Rs. 5,600 and 6 per cent. return on paid-up capital to Rs. 6,610. Besides 2 per cent. is to be allowed as return on reserves used as working capital. The calculation sheet is Ext. E/1 prepared by the Company, and it could not be successfully challenged on the side of the union. So, there is no available surplus left for distribution as bonus to the workmen. Hence, the workmen are not entitled to any bonus for the year 1961.

Issue No. III

This issue is infructuous. In view of my finding that there has been bona fide closure of the business, no question of guarantee of minimum monthly earning can arise. Issue No. III is accordingly disposed of.

This is my award, and the recommendations of the Tribunal made in respect of Issue No. I(c) are to be implemented within 30 days of its publication. Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
3-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

ANNEXURE 'A'

Statement of retrenchment compensation.

	Name.	Completed years of service.	Average income October to December 1962.	Retrenchment compensation.	One month's notice pay.	Annual leave for 1962.	Wages for December 1962.	Wages for festival holidays.	Less advance pay.	Annual leave for 1962.	Amount to pay.
1.	Satyendra Kr. Das .. .	6	21·58	64·74	21·58	39·20	25·05	1·66	15·00	9·35	146·58
2	Gopal Ch. Kundu	3	16·76	25·14	16·76	No	26·30	0·50	50·00	No	18·70
3.	Jiban Kr. Ray	6	22·43	67·29	22·43	No	26·46	1·67	40·00	10·47	88·32
4.	Harendra Nath Das	6	34·13	102·39	34·13	No	27·59	3 78	142·00	13·65	39·54
5.	Kala Ch. Bhattacharya . ..	6	34·58	103·74	34·58	31·63	29·46	3·33	10·00	16 14	199·88
6.	Jogesh Ch. Chakrabarty	5	27·62	69·05	27·62	27 73	13·14	2·46	10·00	11·97	141·97
7.	Vishna R. Pathak . . .	6	28·72	86·16	28·72	No	21·32	3 19	75·00	12·45	76·84
8.	Mono R. Dutta .. .	6	30·54	91·62	30·54	37·33	8·77	3 42	5·00	13·23	171·91
9.	Dwijen L. Ghosh . .	6	29·80	89·40	29·80	No	10·56	2·94	72·00	12·91	73·61
10.	Brojendra Kr. Das	5	39·73	99 33	39·73	27 73	13·69	2 96	10·00	18·54	191·98
11.	Tarapada Sarkar	6	16·77	50·31	16·77	No	20·09	1·30	69·00	7·83	27·30
12.	Kumar Nath Ghosh	6	16·32	48·96	16·32	25·66	19·48	1 25	11·42	7·07	107·35
13.	Rashik L. Chakrabarty	5	40·48	101·20	40·48	24·40	30·96	2·53	20·00	No	179·57
14.	Santi R. Pal	6	75·08	225·24	75·08	No	29 21	No	70·00	32·53	292·06
15.	Satyendra Kr. Pathak	5	20·96	52·40	20·96	29·40	20·21	20·04	10·00	9·08	124·09
16.	Jogal K. Sarkar	6	90·65	271·95	90·65	No	80·78	6·60	85·00	42·30	497·28
17.	Promode Singh	5	23·30	58·25	23·30	No	39 03	0 92	95·00	10·10	36·65
18.	Anurudh Singh	6	35·61	106·83	35·61	No	41 97	3·00	86·00	16·62	118·03
19.	Kshitish Ch. Das	3	22·88	34·32	22·88	No	23·43	2·02	58·05	9·91	34·56
20.	Bhanu Bose	4	70·33	140·66	70·33	No	42·12	5·05	25·00	30·48	264·64
21.	Narayan Ch. Saha	3	50·61	75·92	50·61	33·60	16·49	No	10·00	No	160·62
22.	Lakshman Ch. Sadhukhan	5	30·00	75·00	30·00	10·00	26·65	No	15·00	15·00	141·65
23.	Sib Balak Pd. Gupta	1	30·00	15·00	30·00	No	27·40	No	15·00	14·00	71·40
24.	Nagendra Nath Das	1	30·00	15·00	30·00	No	26·40	No	45·00	13·00	39·40
25.	Nemai Ch. Panja	1	25·00	12·50	25·00	No	25·00	No	15·00	12·50	60·00
26.	Ramnath Ram	1	25·00	12·50	25·00	No	25·00	No	15·00	12·50	60·00
27.	Dulal Prosad Tati ..	1	25·00	12·50	25·00	No	18·64	No	15·00	10·83	51·97

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Malda-West Dinajpur Area

Base=Year 1951=100

April 1964 to June 1964

Items.	Weights.	March 1964.	April. 1964.	May 1964.	June 1964.
Food .. .	65·62	99	101	107	110
Fuel and Lighting ..	10·53	103	102	107	102
Clothing	7·10	93	93	94	94
Miscellaneous	14·25	103	104	106	103
House Rent	2·51	100	100	100	100
Combined Index		100	101	106	107

The index number for Malda-West Dinajpur area went up by 1 point from 100 in March 1964 to 101 in April 1964 and then recorded a rise of 5 points from 101 in April 1964 to 106 in May 1964 followed by a further rise of 1 point to 107 in June 1964. The rise in April was due to rise in the prices of rice, orhar dal, moog dal, brinjal, onion, pan and supari. The rise in May was due mainly to the rise in the prices of rice, all varieties of dal, fish, mustard oil, potato, egg, firewood, pan-supari, tobacco and that in June was due to further rise in the prices of rice, dal and fish.

D. CHATTERJEE,
Labour Commissioner.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Birbhum Area

Base=Year 1951=100

January 1964 to March 1964

Items.	Weights.	December 1963	January 1964	February 1964	March 1964
Food	69·26	155	143	138	137
Fuel and Lighting ..	5·36	102	94	94	94
Clothing	6·28	86	85	85	87
Miscellaneous	17·10	119	120	120	121
House Rent	2·00	100	100	100	100
Combiend Index ..	100·00	141	132	128	128

The index number for Birbhum area came down by 9 points from 141 in December 1963 to 132 in January 1964 and further by 4 points to 128 in February 1964 and remained steady in March 1964.

The fall in January and February was due mainly to the fall in the price of rice, potato, onion, fire wood and Supari. In March 1964 in spite of fall in prices of some items in the food group, the index was steady due to rise in prices of some other items in the miscellaneous and food groups also.

D. CHATTERJEE,
Labour Commissioner.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 4428-I.R./IR/11L-172(A)/63.—22nd September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3536-I.R./IR/11L-172(A)/63, dated the 23rd August 1963, the industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Mazdoor Union, 7/4 Natun Para Road, Lillooah, Howrah, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Mazdoor Union, 7/4 Natun Para Road, Lillooah, Howrah. (Case No. VIII-175 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri Sankar Rai Chowdhury, Secretary of the Union, with Shri Subodh Banerjee, Officer of United Trades Union Congress.

For the Company: Shri S. K. Bhanja Chowdhury, Labour Adviser of the Company.

Award

By Order No. 3536-I.R./IR/11L-172(A)/63, dated the 23rd August 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Mazdoor Union, 7/4 Natun Para Road, Lillooah, Howrah, regarding the matters specified in the schedule to the Third Industrial

Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

1. Whether refusal of employment to Shri Hanuman Lodh is justified? What relief, if any, is he entitled to?

2. Whether dismissal of Shri Bholanath Ghose is justified? What relief, if any, is he entitled to?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal in their Labour Department for adjudication of some industrial disputes existing between Messrs. Modern Rubber Manufacturers (P) Ltd., 42 Goshala Road, Lillooah, Howrah (hereinafter be referred to as the Company), and their workmen represented by Modern Rubber Manufacturers' Mazdoor Union, 7/4 Natun Para Road, Lillooah, Howrah (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were served upon both the parties who entered appearance and presented their cases in their written statements.

The Union's case in short is that the service conditions of the workmen are very unsatisfactory and the Company has no sympathy for the workmen who at last organised themselves to form a Union for the purpose of collective bargaining. At this the Company was very much infuriated and started victimising the workmen. One workman Shri Hanuman Lodh who was working from the year 1961 was all on a sudden refused employment by the Company on 1st December 1962. Thereupon retrenchment compensation was demanded by the said workman and the Company again took him back in service in January 1963 at the intervention of the Assistant Labour Commissioner, Howrah. The workman was again thrown out of employment from 19th February 1963 without any notice or charge-sheet. The workman addressed a letter to the Company on 22nd February 1963 which the Company refused to accept. The matter was again referred to the Assistant Labour Commissioner, Howrah. At his intervention the Company agreed to take him back but in fact it was not done by the Company. So, the workman is entitled to the appropriate relief.

Another workman Shri Bhola Nath Ghosh was a permanent employee of the Company and he attended his duty on 2nd March 1963 but was suddenly attacked with an acute diarrhoea, so he could not work the whole day. He had to return home with permission of the Manager on ground of illness. He wanted to join his work on 5th March 1963 but he was not allowed to do so. On the other hand, he was told that his service had been terminated. The matter was then referred to the Assistant Labour Commissioner, Howrah, who convened a joint conference but it was of no use because of the Company's stiff attitude. The said workman Shri Bhola Nath Ghosh was never charge-sheeted or warned and he was given no opportunity to explain the circumstances. The Company, because of his Trade Union activities has victimised him in a most arbitrary manner. Hence the prayer is for reinstatement and other appropriate reliefs.

The Company has given a general denial to the allegations made by the Union and it has specifically stated that the workman Shri Hanuman Lodh for the first time joined service of the Company on 12th February 1962 and not before. He had to be discharged several times on account of paucity of work and he being the juniormost man in service. Lastly, he was discharged on 19th February 1963. He was not entitled to any retrenchment compensation as he did never serve the Company for one continuous year. He, however, was offered re-employment but he refused to accept.

The other workman Shri Bholanath Ghosh was in service of the Company from 1st August 1961. On the 2nd March 1963 Shri Ghosh left the factory during working hours without leave or permission. He having continued his absence without authority the management terminated his services by letter, dated 5th March 1963. Shri Lodh pleaded his illness but he did not produce medical certificate from the Panel doctor although he is an insured employee under the Employees' State Insurance Act. So, his service stood terminated and he is not entitled to reinstatement.

Decision

Issue No. 1

The Union has examined four witnesses including the two concerned workmen—Bholanath Ghosh and Hanuman Lodh. The Company has examined two witnesses. One Shri A. B. Nath is the then Manager of the factory and the other witness is Shri Reba Sankar Mishra who is now the Assistant Works Manager. According to this Assistant Works Manager it is a private limited concern under the management and control of two Directors Shri J. D. Mundra and Shri Seth Singh Jaishwar.

It is not disputed that Hanuman Lodh was in service of the Company. He was employed in the Roller Department. According to the Union, this workman was in service of the Company from the year 1961 but he was all on a sudden refused employment by the company from 1st December 1962 without assigning any reason. The matter was taken up by the Union which placed a demand for payment of retrenchment compensation to the workman. To counteract the claim the Company again took him back in service from January 1963. But he having demanded supply of leave book the Company grew annoyed and again refused employment to him from 19th of February 1963.

The Company has denied this and in paragraph 6 of the written statement it has stated that he joined service of the Company for the first time on 12th February 1962. Thereafter he was refused employment on 6th October 1962, but again re-employed on 19th November 1962. He was further discharged on 1st December 1962 but was re-employed again on 21st January 1963 and according to the Company refusal of employment was on account of paucity of work. But the Company's story of his employment for the first time on 12th February 1962 has not been substantiated. On the contrary, it has been falsified by sufficiently reliable document which was admittedly issued by the Company's Manager Ext. 4 is the said document, dated 8th of January 1961.

This was a night-pass issued to Hanuman Lodh and another workman by the then Manager of the Company. This document clearly establishes the fact that Hanuman Lodh was in service of the Company from long before 12th of February 1962 as was pleaded by the Company in the written statement. This document clearly proves the Union's case that Hanuman Lodh was in service of the Company from the year 1961 which fact has further been established by the evidence of some co-workers. P.W. 4 Shri Maharaj Jadav has been in service of the Company from the year 1960. He has corroborated the fact that Shri Hanuman Lodh was in service of the Company from the year 1961 and he was for the first time discharged in 1962 and for the second time in February 1963. This fact finds further support in the evidence of the Company's Manager who is D.W. 1 Shri A. B. Nath. He was at the relevant time the Manager of the factory. The Union's case finds corroboration in his evidence. He has deposed that the workman Hanuman Lodh was retrenched for the first time in December 1962 and for the second time in February 1963. Hanuman Lodh having served the Company from January 1961 as has been established by the Company's document (Ext. 4) up to December 1962 when he was discharged for the first time as admitted by the then Manager, it cannot for a moment be contended that he was not in continuous service for not less than one year in order to entitle him to the retrenchment compensation as provided for in the Industrial Disputes Act. As soon as the Union took up the cause of the workman, the Company avoided the claim of retrenchment compensation by giving him appointment again. But he having pressed for being provided with a leave book the Company was annoyed and against refused employment to him from 19th of February 1963 without assigning any reason or payment of any compensation. The Company has pleaded that the refusal of his employment was due to paucity of works in the factory. The onus is upon the Company to prove that there was no sufficient work in hand at the time. The workman was thrown out. But the Company is not in a position to place any material before this Tribunal to show that there was no sufficient work or there was any other reasonable cause to justify the retrenchment. The Company has pleaded paucity of work to justify the retrenchment of Hanuman Lodh but at the same time pleaded accumulation of work due to absence of another workman Bholanath Ghosh who was working in the Machine Shop as a Turner. If there was work in abundance in one branch of the process of work how there could be dearth of work in another branch of the same process of work. The Company, however, could have produced its documents relating to store materials, production and work in hand to support the alleged paucity but nothing has been done in this regard, nor there is any satisfactory evidence on this point. If the retrenchment of Hanuman Lodh on both the occasions was on ground of paucity of work what prevented the Company from giving him notice in advance and to pay him the compensation he is legally entitled to as it has already been found that he was in continuous service of the Company for more than one year. So, this was not a substantial plea.

The Company has next urged that workman Hanuman Lodh was a casual worker. But this has nowhere been pleaded in the written statement of the Company. The attendance register, Ext. D, also does not support this fact. There is a separate list of casual workers in the attendance register Ext. D. The name of Hanuman Lodh is not included in the said list of casual workmen. Then again it is in the evidence of D.W. 2 Shri Reba Sankar Mishra who was at the relevant time Clerk-in-charge of attendance register and has now been promoted as Assistant Works Manager that the company did not employ any casual worker before 1st of March 1963. Therefore, this plea also appears without any truth in it. The workman Hanuman Lodh was admittedly in service of the Company before March 1963 and it has already been found from very reliable document Ext. 4 which was admittedly issued by the Company's Manager and also from other convincing evidence that Hanuman Lodh was in service of the Company from January 1961 and he according to the then Manager of the Company was discharged for the first time in December 1962 and in February 1963 for the second time. Therefore, I reject it as an unsubstantial and frivolous plea. The workman was, as it appears, refused employment without assigning any reason whatsoever without giving him any notice or compensation. D.W. 1 Shri A. B. Nath, the then Manager of the factory has admitted in his evidence that not only notice was given to the workman Hanuman Lodh at the time of retrenchment but also there was no offer of retrenchment compensation. He further admits that no notice in Form 'P' was also given to the Government as required by Rule 77 of the Rules framed under the West Bengal Industrial Disputes Act, 1947. So, the Company committed violation of the legal provisions in the matter of retrenchment of the workman Hanuman Lodh who rendered continuous service for more than one year. The Company appointed several workmen after the retrenchment of Hanuman Lodh but there was no offer of the job to the retrenched workman Hanuman Lodh or the said retrenched workman ought to have been given opportunity to offer himself for re-employment as provided in section 25H of the Industrial Disputes Act, but it is admitted by the Company's principal officer (D.W. 1). That no such opportunity was given to him although admittedly several workmen were recruited after the retrenchment of Hanuman Lodh. The Manager has further admitted that there was no offer of any retrenchment compensation to the said workman. Section 25F provides that no workman who has been in continuous service for not less than one year shall be retrenched by the employer until—

(a) the workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired or workman has been paid in lieu of such notice, wages for the period of notice;

(b) the workman has been paid at the time of retrenchment, compensation which shall be equivalent to 15 days' average pay for every completed year of service or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served upon the appropriate Government.

Admittedly the Company has not complied with the said mandatory provisions. Therefore, the retrenchment so effected without such compliance would be

invalid and inoperative [1960 (I) L.L.J. 251]. Therefore, I direct that the said workman be reinstated within 15 days of the publication of this award in the "Calcutta Gazette". He will also be entitled to 50 per cent. of the wages and other financial benefits to which he was entitled for the period of his forced unemployment. The said period of unemployment will be treated as on leave without pay for the purpose of continuity of service. The payment be made by the Company within one month of the publication of this award.

Issue No. 2

Admittedly Bholanath Ghosh was in employ of the Company till his service was terminated by the Company by letter Ext. 2=Ext. F. The letter has been wrongly dated as 5th of February 1963 which should be 5th of March 1963. Admittedly he used to operate a lathe machine in the Machine Shop of the Company. According to the Union the said workman was a permanent employee and was in service of the Company for about four years. During the period of his service he never had any warning or chargesheet. But since he became the Assistant Secretary of the Union the Company took a vindictive attitude and terminated his services in a most capricious manner and disregarding all principles of natural justice and violating the rules of procedure. The Company does not deny that he was a permanent employee, but has stated in the written statement that he was in service of the Company from 1st August 1961. The said workman gave evidence before this Tribunal. He is P.W. 1. He deposed that he wroked on the lathe machine for about four years. He has not been cross-examined on this point, nor the Company has produced any document or given any evidence to show that he served for a lesser period. However, it is undisputed that he was a permanent employee. Admittedly he attended his duty on 2nd March 1963 and the attendance register Ext. D shows that he wroked for four hours on that day. It was a Saturday. 3rd March was a Sunday. Then he absented on 4th March 1963 and the Company by letter Ext. 2 terminated his services with immediate effect because of his absence from duty since 1 p.m. on 2nd March 1963 without any intimation. The evidence of the said workman is that on 2nd March 1963 while he was carrying on his duty he was ill of acute diarrhoea and had purgings several times. So, he had to go home with permission of the Manager. This fact has been corroborated by two co-workers P.Ws. 3 and 4. I find no reason to disbelieve their evidence. Company admits that the workman Bholanath Ghosh discharged his duties on that day at least for four hours. There was no reason for his leaving the work without reporting to the Manager as he was genuinely ill and was unable to carry on. If the fact of his leaving the work at a particular time was not brought to the notice of the Manager how in the attendance register could be entered that he worked for four hours on that day. It was a Saturday. The following day was an off-day as it appears from the attendance register. So, the workman practically absented for a single day, i.e., on 4th March 1963. His evidence is that on the 5th of March 1963 he reported himself for duty but he was served with the notice of termination of service (Ext. 2=Ext. F). His signature was taken on the office copy of the termination notice Ext. F. There was some attempt to show that his notice was sent to Bholanath Ghosh through a durwan which fact is stoutly denied by the workman. Accordingly to D.W. 2 Shri Reba Sankar Mishra the notice of termination of service was sent to Bholanath Ghosh through a durwan, Maharaj Singh. But no offer was made to examine Maharaj Singh or to prove the fact of service of the notice through a durwan. I am, therefore, unable to believe the story of the Company. It is quite consistent with the probability that the workman when presented himself at the gate of the factory for duty he was served with this termination notice by taking his signature on the office copy which is Ext. F. The workman forthwith replied to the Company by letter Ext. B which is dated 5th of March 1963. Copy thereof is Ext. 3. Along with this letter a copy of the medical certificate granted by the attending physician was sent. The original one is kept with the copy of the letter Ext. 3. Dr. A. B. Paul certified that he was called at 2 p.m. on 2nd March 1963 at the residence of Bholanath Ghosh who was suffering with acute diarrhoea and he was under his treatment up to 4th of March 1963. He was found fit for duty on 5th of March 1963 when the certificate was issued. According to the workman Bholanath Ghosh, he actually sent for the panel doctor Shri R. N. Paul but he was not available at the time. So, his son Dr. A. B. Paul was called to attend him. What the company hastily did was to terminate his services forthwith without giving him any opportunity to explain his absence on 4th March 1963 and without issuing any charge-sheet or holding any enquiry into the matter. The then Manager who is D.W. 1 has admitted that Bholanath Ghosh was never before received any warning or any charge-sheet and on this occasion he was given no opportunity to explain his absence. He, of course, says that Bholanath Ghosh frequently used to remain absent from duty. It appears from the attendance register and also from the medical slips issued by the Panel doctor that on ground of illness he had to take leave on some occasions. If the Company was under impression that the workman was frequently falling ill as reported by the Panel doctor, then the management ought to have made an alternative arrangement to operate the lathe machine by another workman during his absence on leave on medical grounds. There is, of course, evidence to show that there was another workman who could operate the lathe machine and actually the machine was operated by another workman after the service of Bholanath Ghosh was terminated abruptly and arbitrarily and in a most capricious manner on 5th of March 1963 on ground of his absence from duty for the half day on the 2nd of March and full day on the 4th of March 1963. Admittedly 3rd March 1963 was a Sunday when there was no work. The Company admittedly received the workman's letter, dated 5th of March 1963, on 7th March 1963 by post. The Company did not show any consideration even after receipt of this letter in which full facts were forthwith stated by the workman concerned. The Company did not send any reply to this letter. It is well settled that an employer cannot dispense with the services of a permanent employee by a mere notice (1960 II L.L.J. at page 226). It may be that there was some order in the hand of the Company for execution but that is no reason that a permanent

mployee should be dismissed from service in such n arbitrary manner without following the proper ules of procedure and sacrificing the principles of natural justice. There is, however, nothing to show that the said work was allotted to the workman Bholanath Ghosh alone. Such an arbitrary action of the Company is nothing but an instance of victimisation and unfair labour practice. The Company was not satisfied with this workman because of his Trade Union activities. He was the Assistant Secretary of the Union and the Union submitted charter of demands Ext. 5 to the Company. This was done in the middle of January 1963. Immediately after that the Secretary of the Union addressed a letter to the Company on 23rd January 1963 which is Ext. 3(a). Even after that letter of the Secretary of the Union, the Company questioned the locus standi of the Union before the Assistant Labour Commissioner, Howrah. So, the workman jointly submitted an application to the Manager of the Company which application was received by the Manager on 28th of February 1963 (vide Ext. 1 and the acknowledgment receipt). It is in evidence that this application of the workman was handed over to the Manager by workman Bholanath Ghosh and another who were the Assistant Secretaries of the Union. This Trade Union activity of the workman Bholanath Ghosh was very much disliked by the management who also held out a threat to him as was forthwith disclosed by the workman in his letter, dated 5th of March, i.e., from the very day his service was terminated. Therefore the Company's motive was very clear and in furtherance of that vindictive attitude the Company arbitrarily terminated his services sacrificing all principles of natural justice and without following the rules of procedure. Therefore, it was an illegal and unjustified termination of service of the workman Bholanath Ghosh and as such it cannot stand and is hereby set aside.

It is hereby directed that the workman Bholanath Ghosh should be reinstated by the Company within 30 days of the publication of this award in the "Calcutta Gazette". He will also be entitled to get the entire amount of his wages and other financial benefits, if any, to which he is entitled to from the Company. The Company must pay the entire amount within one month of the publication of this award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
1-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4391-I.R./IR/10L-41(L)/60.—19th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4507-I.R./IR/10L-41(L)/60, dated the 3rd October 1962, the industrial dispute between Messrs. Indian Iron & Steel Company Ltd., Burnpur, district Burdwan, and their workmen represented by the United Iron & Steel Workers' Union, Station Road, P.O. Burnpur, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second and the third schedules to the Industrial Disputes Act, 1947, (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Shri Ramesh Chandra Banik (T. No. 7911/SDM), c/o United Iron & Steel Workers' Union, Burnpur, an employee of Messrs. Indian Iron & Steel Co. Ltd., Burnpur, against the said Company in connection with G.O. No. 3430-I.R./IR/10L-41(L)/60, dated 4th July 1960, read with No. 4507-I.R./IR/10L-41(L)/60, dated 3rd October 1962. (Case No. 148/63 under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJEE, Judge

Appearances:

For the Company (Opposite Party): Shri P. P. Ginwala, Counsel, Shri Lenin Roy, Advocate, Shri B. B. Ghosh, Advocate—all of Messrs. Fowler & Co., Solicitors.

For the Applicant (workman): Shri Chandra Sekhor Mukherjee, Shri Kalyan Roy.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, 1947, by the workman Ramesh Chandra Banik against his employer, Opposite Party the Indian Iron & Steel Co. Ltd., alleging contravention of the provisions of section 33 of the Industrial Disputes Act, 1947.

The case of the petitioner in short is that a charge-sheet was given to him on 22nd July 1963 alleging theft of some material belonging to the Company and after a make-believe enquiry into the charge-sheet which was issued to him he was dismissed

from service with effect from 8th August 1963. He submitted an appeal to the General Manager against the order of dismissal but to no effect. He alleges that the enquiry was held in violation of the principles of natural justice and the finding of the Board of enquiry was perverse. The Company has, it is alleged, contravened section 33 of the Industrial Disputes Act, 1947, inasmuch as no application was made for approval of the order of dismissal nor one month's salary was paid to him as contemplated under the proviso of section 33(2)(b) of the Industrial Disputes Act, 1947. He has prayed reinstatement and also back wages.

The Opposite Party, the Indian Iron & Steel Co. Ltd., has appeared and opposed the application by filing written statement. The material facts as set forth in the written statement may shortly be stated as follows.

The petitioner was given a charge-sheet and an enquiry was held into the chargesheet issued to him by a board of enquiry set up for the purpose. He was found guilty of the said charge and was dismissed from service with effect from 8th August 1963. The enquiry, it is said, was held in conformity with the principles of natural justice and the petitioner was given full opportunity to cross-examine the witnesses examined on behalf of the Company. It is denied that there has been contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, and it is pleaded that the present application is misconceived and not maintainable. It is further pleaded that the petitioner not being a workman concerned in any pending industrial dispute is not competent to file this application and the application is not maintainable. The petitioner, it is alleged, is not entitled to any relief in this case.

Decision

It is an undisputed fact that a dispute between the Company, Opposite Party, and its workmen regarding retrenchment of Shri Samar Sen, a workman of the Company, is pending before this Tribunal for adjudication. A preliminary objection has been raised on behalf of the Opposite Party that the petitioner is not a workman concerned in the dispute of Shri Samar Sen and as such he is not competent to file the present application under section 33A of the Industrial Disputes Act. A workman can file an application under section 33A of the Act during the pendency of an industrial dispute if he is concerned in such a dispute. This is clear from sub-section (2) of section 33 of the Act. It is therefore to be seen whether the petitioner, Ramesh Chandra Banik is concerned in the dispute over the question of retrenchment of Shri Samar Sen which is pending before this Tribunal. If he is not, the application is not maintainable in law. The evidence of P.W. 1 Shri Kalyan Roy who is the Joint Secretary of the Indian Iron & Steel Workers' Union is that Samar Sen, a workman under the Opposite Party, was dismissed from service in 1953 and a dispute was raised at the instance of the members of the Union includnig Ramesh Chandra Banik over the question of dismissal of Shri Samar Sen. The matter went up to the Hon'ble Supreme Court and the said Hon'ble Court directed his reinstatement. The Company, however, did not reinstate him. He was laid off and subsequently retrenched by the Company. The Union again took up the cause of Samar Sen at the instance of the workmen including Ramesh Chandra Banik and the reference has been made to this Tribunal by the Government over that issue for adjudication and the case is still pending That Ramesh Banik is a member of the Union appears from the entry in serial No. 76 of he membership register of the Union (Ext. 1) and the evidence of P.W. 1 is that this workman was a member of the Action Committee since 1953 and subsequently became a member of the present Union which was registered in 1956. P.W. 2 Ramesh Chandra Banik has stated that he is a member of the Union and he also paid subscription to meet the cost of the case of Shri Samar Sen. It is thus clear from the evidence of P.W.s 1 and 2 that at the instance of the workman, the Union took up the cause of Samar Sen who is a member of the Union The expression "a workman concerned in the dispute" occuring in section 33 of the Act should not be limited to workmen directly or immediately concerned in such dispute as has been held by the Hon'ble Supreme Court in the case of New India Motors (P) Ltd., and Morris (KT) reported in 1960 (I) L.L.J., 552. In view of this decision, the petitioner who is not directly concerned in the dispute of Samar Sen is to be regarded as a "workman concerned in the dispute" of Samar Sen which is now pending and he is therefore competent to file an application under section 33A of the Industrial Disputes Act, 1947. The preliminary objection raised on behalf of the Opposite Party therefore fails.

It is now well settled by a series of decisions that in dealing with an application under section 33A of the Act, the Tribunal should first of all decide the question whether any of the provisions of section 33 of the Act has been contravened and if it is satisfied about such contravention, then the Tribunal should go into the merits of the case and decide what relief, if any, should be granted to the petitioner. It is now to be seen whether there has been any contravention of the provisions of section 33 of the Industrial Disputes Act, 1947, by the Opposite Party. It is an undisputed fact that the petitioner was dismissed from service on a charge of theft and for this act of misconduct on his part he was punished by dismissal from service. His case therefore comes under section 33(2)(b) of the Act; but the proviso to section 33 has not been complied with inasmuch as he was not paid one month's wages in lieu of notice nor any application for approval of the order of dismissal was filed before the Tribunal. There has thus been contravention of section 33(2)(b) of the Act and this contravention gives jurisdiction to the Tribunal to entertain the application under section 33A of the Act. A mere contravention of section 33 of the Act, however, does not entitle a workman to the relief by way of reinstatement and back wages. He has further to prove that the order of dismissal is not proper and therefore not justified. In other words, if the order of dismissal is otherwise justified, mere breach of section 33 is to be regarded as a technical breach and the aggrieved workman is not entitled to any relief whatsoever. The question that arises for consideration is whether the dismissal of Ramesh Chandra Banik is justified.

Admittedly, a chargesheet was issued to the workman on 22nd July 1963 and he gave a reply to the same. Thereafter an enquiry into the chargesheet was held on 1st August 1963 and 2nd August 1963

and as a result of the finding of the board of enquiry he was dismissed from service with effect from 8th August 1963 and an appeal against the order of dismissal to the General Manager was rejected. The domestic enquiry which was held against the workman has been characterised as a make-believe enquiry and in paragraph 6 of the petition, it is said that the petitioner was not allowed to cross-examine the witnesses examined by the Company and he was also not allowed to adduce evidence on his behalf. The proceedings of the enquiry has been proved and marked Ext. C. On a reference to the proceedings of the enquiry it is seen that the workman cross-examined Behari and Shri N. C. Banerjee and also Tinu Bauri who were examined as witnesses by the Company and he declined to cross-examine A. K. Thakur. He has admitted in cross-examination that he was asked by Shri Sen to cross-examine the witnesses examined by the Company. It is therefore difficult to believe that the workman was not given the opportunity to cross-examine the witnesses examined on behalf of the Company and this plea of the petitioner must be rejected. The other ground on which the enquiry has been challenged is that the workman was not allowed to examine witnesses, although he wanted to examine some witnesses. O.P.W. 1 who was the Chairman of the board of enquiry has denied that the workman was not allowed to examine witnesses. The workman himself has admitted that none of his witnesses was present at the enquiry and he did not give a list of the workmen whom he wanted to examine at the enquiry. He has further admitted that he made no attempt to produce the witnesses at the enquiry. There is an endorsement at the top of page 3 of the proceedings of the enquiry that the workman concerned declined to examine any witness and the signature of the workman appears under the statement. The evidence of the workman that he was not allowed to examine his witnesses does not appear to be true. The workman attended the enquiry on both the days and he also participated at the enquiry. He cross-examined some witnesses examined by the Company and himself made statement at the enquiry. I am satisfied that the workman concerned had the fullest opportunity to defend himself and as a matter of fact, he defended himself and there was no violation of the principles of natural justice in holding the enquiry. There was thus a fair and proper domestic enquiry against the workman concerned and he was dismissed from service as a result of the domestic enquiry

It now remains to consider whether the finding of the board of enquiry is supported by the evidence which was adduced at the enquiry. The Opposite Party has relied on the proceedings and finding of the enquiry and has not adduced any evidence before me to justify the order of dismissal. The charge against the workman as appears from the charge-sheet (Ext. A) is theft of one axle brass bearing weighing 25 lb. approximately on 22nd July 1962 at 7-30 a.m. in the morning. In support of the charge, the Company examined one Behari. This witness stated at the enquiry that when he was on duty at the spare section on 22nd July 1963 in the morning the workman Ramesh Chandra Banik entered into the section. This roused his suspicion and he kept a watch on him. Subsequently he found Banik hiding himself behind a stack of packing boxes and heard a metallic sound and also found a brass axle bearing lying near his foot. From this he came to the conclusion that Shri Banik came there to steal the material. This witness did not see Banik throwing away the material but he only heard a metallic sound. Shri N. C. Banerjee, in-charge of spare section, however, has stated at the enquiry that Behari told him that he actually saw Banik dropping the material from inside his underwear. The evidence of Behari and this witness is rather discrepant and from the evidence of these two witnesses, it cannot be reasonably held that the workman concerned was out to steal the brass axle. It is also difficult to believe that the workman made attempts to steal material weighing about 25 lb. by taking it under his clothes in broad day light, from the factory of the opposite party. It is no doubt true that the workman could not give any satisfactory explanation for his presence at the spare section at the relevant time and this raises some suspicion against him but suspicion, however, strong cannot take the place of evidence. The evidence adduced at the enquiry is not of such a nature as to lead a prudent man to come to a conclusion that the workman committed theft of a brass axle bearing for which he was charged. The finding of the board of enquiry is baseless and perverse too as there is practically no evidence in support of the finding. The order of dismissal on the finding of the board of enquiry, therefore, cannot be upheld and must be set aside. There is no evidence before me also to justify the dismissal except the proceedings of the enquiry and the finding of the board of enquiry.

It now remains to consider what relief the petitioner is entitled to. He has put in service for some years but his record of service is not clean. He himself has admitted that he was once chargesheeted previously and was dismissed from service but was given a fresh employment as an ordinary labourer in 1958 on an appeal made by him to the Company. By his conduct he has lost confidence of his employer and in the circumstances, it will not be fair and proper, regard being had to his previous records of service to thrust him upon the Company. I do not think that this is a fit case where the workman should be reinstated. As his dismissal cannot be held justified on the materials on record, he should be paid adequate compensation for loss of employment. The claim of the workman for reinstatement cannot be granted, but the Company is directed to pay him a sum of Rs. 750 (rupees seven hundred and fifty only) as compensation for loss of his employment within a month from the date of the publication of the award.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJEE, Judge.

K. P. MUKHERJEE,
Judge, Fifth Industrial Tribunal.
10-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4449-I.R./IR/11L-65/59. — 23rd September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 5289-I.R./IR/11L-65/59, dated the 21st October 1960, the industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A Bowbazar Street, Calcutta-12, and their workmen represented by the Calcutta Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Calcutta-12 (Room No. 51), regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal.

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A Bowbazar Street, Calcutta-12, and their workmen represented by the Calcutta Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Calcutta-12 (Room No. 51). (Case No. VIII-553 of 1960.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

For the Union: Shri D. L. Sen Gupta, Advocate with Shri H. L. Roy, Advocate.

For the Company: Shri N. M. Das Gupta, Advocate.

Award

By Order No. 5289-I.R./IR/11L-65/59, dated the 21st October 1960, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. P. C. Chandra & Sons, 127/1A, Bowbazar Street, Calcutta-12, and their workmen represented by the Calcutta Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Calcutta-12 (Room No. 51), regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the refusal of employment to Shri Rabindra Nath Dey is justified? What relief, if any, he is entitled to?

This is a reference made by the Government of West Bengal, in their Labour Department, under section 10 of the Industrial Disputes Act, 1947, for adjudication of an industrial dispute existing between Messrs. P. C. Chandra & Sons (hereinafter be referred to as the Company) and their workmen represented by the Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Calcutta-12 (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were sent out for service upon the parties who entered their appearances and filed written statements.

This was a hotly contested matter and almost at every stage there was a hard fight, but it is a matter of great satisfaction that ultimately good sense prevailed upon the parties and they joined their friendly hands to put an end to their long standing disputes. The Union examined as many as five witnesses. The Company also examined one of the Directors, and before conclusion of the hearing of the case the dispute was settled amicably and peacefully and a joint petition of compromise has been filed before this Tribunal on 17th September 1964 when the case was fixed for further hearing. I have heard the learned representatives of both parties and congratulated them for the peaceful settlement of the industrial dispute. I have perused the temrs of settlement as embodied in the joint petition. The company has made payment of Rs. 1,000 to the concerned workmen Shri Rabindranath Dey who has voluntarily agreed to relinquish his all claims against the Company. The terms of settlement appear to be fair and reasonable. I, therefore, accept the terms and make a "no dispute" award as jointly prayed for in terms of the joint petition of compromise, dated 17th September 1964, which do form a part of the compromise award as an annexure thereof.

This is my award.

Dictated and corrected by me,

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL
Judge, Third Industrial Tribunal.
18-9-64.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 5289-I.R./IR/11L-65/59, dated October 21, 1960

And

In the matter of an industrial dispute

Between

Messrs. P. C. Chandra & Sons

And

Their workmen represented by the Calcutta Goldsmithy & Jewellery Workers' Union.

The humble petition filed jointly both by Messrs. . C. Chandra & Sons and their workmen represent- ł by the above Union—

lost respectfully sheweth:

1. That on the approach of Shri Rabindra Dey ìth expression of regret the parties have settled ıeir all disputes.

2. That the Company in view of the above settle- ıent has this day on proper receipts paid to Shri abindra Dey the security deposit of Rs. 1,000.

3. That Shri Rabin Dey and/or the Union will ave no claim against the Company in any manner.

4. That Shri Rabin Dey will have no claim for nployment in the Company in any manner and his rmination of service will stand.

5. That in view of this settlement the company so will not take any action against Shri Rabin Dey ı any manner.

6. By this settlement all matters in dispute etween the parties are hereby settled and compro- ıised.

It is, therefore, submitted that the Tribunal may e pleased in the above circumstances to pass a "no ispute" award with other necessary order or orders eemed fit and proper.

And for this act of kindness, the petitioners shall ver pray.

ìeceived—
. Rs. 1,000 being
:curity deposit.
abindranath Dey.
17-9-64.
or the Union:
Hiralal Roy, Advocate.
17-9-64.

For P. C. Chandra & Sons:
Binoy Kumar Chandra,
Partner.
For the Company:
N. Das Gupta,
Advocate for the Company.
17-9-64.
J. N. MANDAL,
Judge, Third Industrial Tribunal.
18-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4472-I.R./IR/11L-197/63. — 24th September 964.—Whereas under the Government of West engal, Labour Department, Order No. 3916-I.R/IR/ IL-197/63, dated the 14th September 1963, the ıdustrial dispute between Messrs. Sri Durga Cinema, anchrapara, 24-Parganas, and their workmen epresented by Bengal Motion Picture Employees' Jnion, 126A Dharamtala Street, Calcutta-13, regard- ng the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Sri Durga Cinema, Kanchrapara, 24-Parganas, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13. (Case No. VIII-200 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge
Third Industrial Tribunal.

AWARD

By Order No. 3916-I.R./IR/11L-196/63, dated the 14th September 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Sri Durga Cinema, Kanchrapara, 24-Parganas, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether the dismissal of Shri Nanigopal Dey Sarkar is justified? To what relief, if any, is he entitled?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal for adjudiaction of an industrial dispute existing between Messrs. Sri Durga Cinema, Kanchrapara, 24-Parganas, (hereinafter referred to as the Company) and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtala Street, Calcutta-13 (hereinafter be referred to as the Union).

As usual immediately after receipt of the reference notices were issued for service upon the parties to the reference. Notices were duly served. Parties appeared and filed their written statements of the case.

I am glad to note that at the stage of the hearing of the reference, parties came to terms and settled the dispute amicably and filed a joint petition before this Tribunal on 10th September 1964 embodying therein the terms of settlement. The reference relates to dismissal of a workman Nani Gopal Dey Sarkar. It appears from the joint petition of compromise that it has been agreed upon between the parties that the said workman Nani Gopal Dey Sarkar will accept Rs. 800 from the Company in full and final settlement of all his claims and dues including his claim for reinstatement. The Company in terms of the settlement, made payment of the aforesaid sum of Rs. 800 to the workman in presence of the Tribunal. The workman on acceptance of the amount has granted a stamped receipt to the Company. The workman having voluntarily agreed to the aforesaid terms of settlement, I do accept the terms as fair and reasonable and accordingly, as prayed for by the parties, I make an award on compromise and hold that there remains no further dispute between the parties. The joint petition filed by the parties on 10th September 1964 do form a part of the compromise award as annexure.

This is my award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRANATH MANDAL,

Judge, Third Industrial Tribunal.
11-9-64.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Sri Durga Cinema

And

Their workmen

(Vide G.O. No. 3916-I.R./IR/112-197/63, dated 14th Setpember 1963.)

The humble petition of Sri Durga Cinema and Sri Nani Gopal Dey Sarkar,

Most respectfully sheweth:

1. That in the above matter the only issue referred for adjudication is whether the dismissal of Shri Nanigopal Dey Sarkar, one of the petitioner above was justified.

2. That your petitioner Shri Nanigopal Dey Sarkar has amicably settled his dispute regarding his dismissal with the Company and do not like to proceed with the case as per said settlement he has accepted his discharge.

3. That in pursuance of the said settlement the order of dismissal will be converted into termination of service and the Company will pay Rs. 800/ (eight hundred) in full and final settlement of all his dues and Shri Nanigopal Dey Sarkar will neither claim for reinstatement nor any other relief in any other form against the Company.

Under the circumstances it is humbly prayed that Your Honour would be graciously pleased to accept the said terms and pass an award that there is no dispute between the parties and pass such order or orders as you deem fit and proper.

And your petitioner, as in duty bound, shall ever pray.

For the Company:
Atul Krishna Paul,
For Sri Durga Cinema,
Kanchrapara.
10-9-64.
Identified by me—
B. K. Mukherjee, Advocate.
10-9-64.

For the workman:
Nanigopal Dey Sarkar.
10-9-64.
Identified by me –
Atul Krishna Paul,
Prop. Sri Durga Cinema,
Kanchrapara.
10-9-64.
J. N. MANDAL,
Judge, Third Industrial Tribunal
11-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4405-I.R./IR/11L-79/64.—19th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1098-I.R./IR/11L-79/64, dated the 10th March 1964, the industrial dispute between Messrs. Western India Match Co. Ltd., Alambazar, Calcutta-35, and their workmen represented by Western India Match Co. Mazdoor Union, Alambazar, Calcutta-35, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Western India Match Co. Ltd., Alambazar, Calcutta-35, and their workmen represented by Western India Match Co. Mazdoor Union, Alambazar, Calcutta-35. (Case No. VIII-74/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal

Appearances:

For the Company: Shri J. K. Ghosh, Advocate.

For the Union: Shri Patit Paban Pathak.

This is a reference under section 10 of the Industrial Disputes Act arising out of Government of West Bengal, Labour Department, Order No. 1098-I.R./IR/11L-79/64, dated 10th March 1964. The parties are Messrs. Western India Match Co. Ltd., Alambazar, Calcutta-35, and their workmen represented by Western India Match Co. Mazdoor Union, Alambazar, Calcutta-35. The following issue has been framed for decision :

Whether the management is justified in discharging Shri Hira Kahar and Shri Md. Issaque ? To what relief, if any, are they entitled ?

AWARD

The parties appeared and submitted their respective written statements. In short, the case of the Western India Match Co. Mazdoor Union (hereinafter referred to as the Union) is that the two workmen—Shri Hira Kahar and Md. Issaque—were appointed by the Western India Match Co. Ltd. (hereinafter referred to as the Company) after due medical examination. According to appointment letters, they were to remain temporary for six months. It has been alleged that this temporary period of service was not extended by the Company, and the workmen were not found unfit during the period of their temporary service. In the circumstances, when these workmen worked continuously for more than six months they were to be deemed to be permanent employees of the Company. The services of these two workmen were terminated by the Company without any justification and there was no further scope for medical examination during their service. The Union has prayed for reinstatement of these two workmen with full back wages.

The Company in its written statement has related its case. In short, it is alleged that these two workmen were appointed as temporary mazdoors. They were found to be suffering from defective vision and were unfit to be made permanent. On the recommendation of the Medical Officer, these two persons were discharged on ground of medical unfitness. The Company at the request of the workmen concerned permitted them to continue as temporary workers after the end of the period of six months mentioned in the appointment letters but finally when they were found medically unfit their services were terminated. These two workers were never made permanent. According to the Standing Orders also they cannot be deemed to be permanent.

Decision

On the side of the Union, the two discharged employees were examined. P.W. 1 is Md. Issaque. He has stated that he was taken to the doctor and retrenched thereafter. His evidence is that he did not tell the Company on any occasion that he had been suffering from eye troubles. He was supplied with a token meant for temporary workers. He has stated that the doctor who medically examined him, did not say that he was suffering from any eye trouble. He was also sent to the Cossipore Hospital, and there his eyes were examined. P.W. 2 is Shri Hira Kahar. He also stated that the Company's doctor examined him, and the doctor gave out that he was unfit. He has admitted during cross-examination that he cannot very well see with his left eye, and it is clear that he cannot see anything at a distance of about 8 feet even. He has also admitted that he had the defect in his eye when he was medically examined at the time of his appointment.

As against the oral evidence adduced on the side of the Union, the Company has examined its Medical Officer Dr. J. N. Chatterjee. He is O.P.W. 1. He has been working in the Company for more than 30 years. From his evidence, I find that he examined Shri Kahar on 7th June 1962 and the vision of the left eye of Shri Kahar was found defective. The doctor recommended that Shri Kahar should not be given any work on machine. Shri Kahar was suffering from corneal opacity. This disease is a kind of white layer grown on corneal which may develop into cataract. In normal cases, this disease also affects the other eye. Even if the white layer is removed, the vision does not become normal. In November 1962, the doctor again examined Sri Kahar and found the condition a little aggravated. O.P.W. 1 has stated that the management has, however, allowed time to Shri Kahar for his treatment. Again in March 1963 the doctor examined Shri Kahar and submitted a report on 2nd April 1963. This doctor examined the other workman Md. Issaque on 25th May 1962. This workman started cataract on both the eyes. At that time, the cataract did not interfere with his normal duties. Md. Issaque was examined by the North Suburban Hospital at Cossipore in May 1962. Again in November 1962 he was examined by the doctor who found the condition of the eyes deteriorating. The Company allowed Md. Issaque time for treatment and again on 2nd April 1963 the doctor examined him, but found that the condition had not improved. The doctor, therefore, found both the workmen unfit. We also get it from the evidence of O.P.W. 1 that Md. Issaque was sent to North Suburban Hospital for medical examination

The Company and the Union filed several documents, and they have been marked exhibits in this case.

In support of the Company's case, my attention has been drawn to the applications for appointment filed by Shri Kahar and Md. Issaque. Exhibit D is the application of Md. Issaque, while Ext. H is that of Shri Kahar. It is clearly stated in these applications that appointments to be made, if at all, will be temporary for six months subject to confirmation and good behaviour and efficient service. The report of the Medical Officer will appear on the back of the application. O.P.W. 1 gave his certificates on the back of Ext. D stating that Issaque started cataract which was not interfering at that time with his normal duty. The doctor, however, recommended operation when it was fit for the same. This report is dated 25th May 1962. On the back of Ext. H is the report, dated 7th June 1962, which shows that Shri Kahar could work as a Store coolie, that his left eye had corneal opacity and that the vision was not normal. Appointment letters were issued by the Company. Exhibit B is a copy of the appointment letter in favour of Issaque, and this is dated 2nd June 1962. It is clearly stated in this appointment letter that the service will be temporary for a period of six months from the date of appointment, and that he may be made permanent at the end of the period of six months, provided he was found medically fit and his record of service was satisfactory. The appointment was, however, made with effect from 1st May 1962. Exhibit G is the copy of the letter of appointment in respect of Shri Kahar. The terms of service are similar. Admittedly, these two persons were previously casual workers and were allowed to continue to work in the Company. It is no wonder that appointment was given on ground of compassion. The evidence of O.P.W. 1 shows that the defects in the eyes of Shri Kahar and Md. Issaque were not cured in November 1962. Rather, the conditions were deteriorating. O.P.W. 1 has stated that the workmen requested the doctor not to submit any report, because they wanted to get extension of their temporary service, and on that ground the doctor did not submit any report. Later on, the doctor examined these two persons again and submitted his reports. The reports will be found on the back of the applications for appointment (Ext. D and Ext. H), dated 2nd April 1963. The report shows that they were found unfit for confirmation. Besides the medical report on the back of the applications, the hospital tickets have been filed. Exhibit F is the outdoor ticket of North Suburban Hospital in respect of Shri Kahar. This hospital ticket supports the evidence of O.P.W. 1 regarding corneal opacity in the eye of Shri Kahar. Exhibit F is dated 1st April 1963. Exhibit C-2 is the outdoor ticket of North Suburban Hospital in respect of Md. Issaque. This shows that Issaque was suffering from defect in his vision. This was in May 1962. Exhibit C is another ticket of the said hospital and it is dated 25th March 1963. There is no doubt that both Issaque and Kahar are suffering from defective vision. At the time of argument, even the learned representative of the Union Shri Patit Paban Pathak has not disputed the fact of defective eye sight of the workmen concerned. It has been first argued on the side of the workmen that according to Standing Orders, these two persons became permanent since they completed the period of six months mentioned in the letter of appointment, and specially because during this period their services were not terminated and found unfit. The standing orders of the Company will be found in Ext. I. Rule 2(c) defines "temporary workman." According to this provision, a temporary workman is one who is employed for work, which in the opinion of the Manager is of temporary nature and who has not been confirmed by the Manager and has not been given a permanent token. Rule 2(b) defines a permanent workman. According to this definition, a permanent workman is one whose name has been entered in the muster roll of permanent workmen and has been given a permanent token and has completed six months' continuous service. Admittedly, in the present case, both Shri Kahar and Md. Issaque were not given any permanent token and they were not confirmed by the Manager. Rather, the evidence of O.P.W. 1 shows that they were found unfit before the termination of the period of six months mentioned in the appointment letters. But on the prayer of the workmen, they were allowed further time, so that their cases might be considered. Even then in April 1963 they were not found medically fit. Rather, their defects did not improve. On the other hand, their condition deteriorated. In any view of the matter, it cannot be held that these two workmen were deemed to be permanent.

It has next been argued by Shri Pathak that when these two workmen were in temporary appointment with the full knowledge of the Company that they were suffering from eye defects, they should not have been removed from service on ground of medical unfitness. At best, these persons should have been given opportunities to cure themselves of the defects. I cannot also accept this contention. The evidence shows that their appointments were purely temporary for six months on condition that if their work was satisfactory and they were found medically fit, they might be confirmed by the Company. The Company showed some grace towards the workmen in allowing them to work before they were actually appointed by the letters of appointment. The letters of appointment on temporary basis are not denied. If the Company was lenient towards the workmen in allowing them to work as temporary workmen and also giving them an opportunity to get themselves medically fit in the meantime, there can be no question of estoppel, waiver and acquiescence. The evidence clearly shows that the Company allowed some more time to the workmen to get themselves cured. It was not the duty of the Company to cure the workers, so that they could be found fit. The workmen got sufficient opportunity for treatment and to get themselves cured. But they could not cure themselves of the disease. In the circumstances, the Company cannot be compelled to cofirm the workmen and make them permanent. An attempt has been made on the side of the workmen to argue that the appointment letters are not in due form appearing in Appendix C to the Standing Orders. It may be mentioned here that the prescribed form in Appendix C is not the form for appointment letters. This is the form which is to be filled in by the workmen after their appointment. However, the conduct of the Company is all

long bona fide. The two workmen in question have been rightly discharged by termination of their service, when it has been found that they have got defective vision and are suffering from diseases which will interfere with the performance of their normal duties and their efficiency as well. In this connection, I am to note that Shri Pathak seriously challenged the fact that the workmen were medically examined in November 1962 or thereafter. In view of the convincing evidence on record, I must hold that this contention is also unacceptable. There is no case of victimisation or unfair labour practice. So, my conclusion is that the two workmen Shri Hira Kahar and Md. Issaque have been rightly discharged by the Company on medical grounds and I hold that the Company was justified in not confirming them in service. In the result, the reference is answered in favour of the Company and the workmen concerned are not entitled to any relief.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
11-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No 4437-I.R./IR/7L-23/64. - 23rd September 1964.—Whereas an industrial dispute between Messrs. Kamarhatty Company Limited, 4 Clive Row, Calcutta, and their workmen represented by Kamarhatty Jute Mills Sramick Congress, 292/7 Upper Chitpore Road, Calcutta, relating to the matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration by the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department Order No. 4817-I.R./IR/7L-33/63, dated the 29th November 1963;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 19th September 1964;

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industiral Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said arbitration award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Kamarhatty Company Limited, 4 Clive Row, Calcutta, and their workmen represented by Kamarhatty Jute Mills Sramick Congress, 292/7 Upper Chitpore Road, Calcutta. (Case No. VIII-E-4/63.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal.

Appearances:

For the Company: Shri Pankoj Kumar Ghose, Advocate, Shri Rajat Kumar Ghose, Counsel, assisted by Shri J. K. Ghose, Advocate of Messrs. Orr Dignam & Co., Solicitors.

For the Union: Shri D. L. Sengupta, Advocate, assisted by Shri Anil Das Choudhury, Advocate.

This industrial dispute has been referred to me for arbitration under section 10A of the Industrial Disputes Act by a voluntary reference of the parties. The agreement for reference is dated 20th November 1963. The arbitration agreement was published in the "Calcutta Gazette" by Labour Department Order No. 4817-I.R./IR/7L-33/63, dated 29th November 1963. One party to the reference is Kamarhatty Co. Ltd. (hereinafter to be described as the Company or the mill) and the other party is their workmen represented by Kamarhatty Jute Mills Sramik Congress (hereinafter to be described as the Union). The specific matters in dispute have been stated to be the following in the arbitration agreement:

(a) Are the workmen mentioned below guilty of the offence or offences for which they have been dismissed?

(b) Is the management also otherwise justified in dismissing the workmen mentioned below?

(c) If the answers to (a) and (b) are in the negative, what relief are the workmen entitled to?

(1) Chhedi Pandey, E.B. No. 25250.
(2) Jainul Abeedin, E.B. No. 24301.
(3) Ash Mohammad (Sr.), E.B. No. 24239.
(4) Ash Mohammad (Jr.), E.B. No. 1001.
(5) Saffiullah, E.B. No. 21205.
(6) Wahab, E.B. No. 24600.
(7) Suleman, E.B. No. 24589.
(8) Ahamad, E.B. No. 49207.
(9) Naium Hassain, E.B. No. 15252.
(10) Kassim, E.B. No. 25375.

On receipt of the reference notices were issued upon the parties asking them to file their written statements. Written statements were filed by both parties in the usual course. It is not necessary to go into the contents of the written statements of the parties at present. It would be sufficient for my present purpose to say that the dismissal of the ten workmen, or to be more precise, of nine workmen involved in this reference centre round some incidents alleged to have taken place in the mills in July and August 1963. As a result of some enquiries held in connection with those incidents all the workmen involved in this reference excepting Naium Hossain have been dismissed by the Company. The enquiry against Naium Hossain has not yet been

completed but he is under an order of suspension and both parties have proceeded on the footing that he stands dismissed from the service of the Company. The incidents on which the dismissal of these ten workmen hinges are said to have taken place on five different dates, namely, (1) 4th July 1963, (2) 10th July 1963, (3) 15th July 1963, (4) 17th July 1963 and lastly on 2nd August 1963.

It is the case of the Company that the ten dismissed workmen were involved in the incidents which took place on the abovementioned five days either individually or in batches and they committed such acts of misconduct during the incidents as justified the Company in dismissing them from service after holding proper domestic enquiries. Later on I shall have to give minute details of the alleged incidents and also the complicity of these ten workmen, if any, in those incidents.

The Union has totally denied the alleged incidents and the complicity of these workmen in any of them. Their positive case is that on 4th July 1963 Chhedi Pandey bearing serial No. 1 of this reference was not allowed by durwan Nathu Singh to pass through 'A' mill gate for the purpose of going to mill dispensary for treatment. Nathu Singh gave a serious push to Chhedi Pandey, as a result of which he fell down and was injured. At the time of this incident the workers who were coming out from the mill gate got infuriated but they dispersed in a disciplined manner without taking the law into their own hands. The management promised to hold an enquiry into the matter but as no enquiry was made and as charge-sheets were issued to Chhedi Pandey and some other workmen involved in this reference on 10th July 1963, the workmen resorted to a peaceful and spontaneous strike on 10th July 1963 as a protest against mala fide activities of the Company. This strike was called off on 19th July 1963 but as a measure of retaliation the Company began to issue belated and mala fide charge-sheets against thirty-one more workmen on the basis of incidents which were unfounded. The enquiries said to have been held by the officers of the Company were a mere matter of show and the charges levelled against the workmen were unfounded and baseless and they were fabricated against these workmen because of their active participation in the formation of the new Union, namely, Kamarhatty Jute Mills Sramik Union.

Issues Nos. (a) and (b) are taken together for adjudication.

The Union which has sponsored the cause of ten workmen of Messrs. Kamarhatty Co. Ltd. which is a Jute Mill is known as Kamarhatty Jute Mills Sramik Congress. The evidence of Shri Anadi Mukherjee (O.P.W. 1), who is Vice-President of this Union, would show that this Union was formed on 12th December 1962. Before the formation of this Union there were several other Unions amongst the workmen of this Jute Mill. It is not disputed that this Union is now the strongest Union in this mill. Chhedi Pandey, Jainul Abeedin, Ash Mohammed (Senior), Ash Mohammed (Junior) and Safiullah bearing respectively serial Nos. 1 to 5 are members of the executive committee of the Union. Chhedi Pandey is also Assistant Secretary and Ash Mohammed (Senior) is one of the Vice-Presidents. The remaining five workmen involved in this reference are members of the Union but they are not office bearers. This Union is not recognised by the Company.

It has already been stated that excepting Naium Hossain the remaining nine workmen involved in this reference have been dismissed by the Company. There has been a departmental enquiry against Naium Hossain which is not yet completed but parties have proceeded on the footing that he has been dismissed. Charge-sheets were issued in several batches against these workmen in July and August 1963. Charge-sheets were also issued against twenty-six other workmen and they were suspended. They have been reinstated at the intervention of the Hon'ble Labour Minister after they unconditionally tendered written apology. As the Company declined to take these ten workmen back this reference was made to me on the basis of a joint arbitration agreement of the parties.

It has already been mentioned by me that the dismissal of these workmen centred round incidents which are said to have taken place on five days in July and August 1963. The most important of these is the alleged incident of 4th July 1963. According to the case of the Company the remaining four incidents are all off-shoots of the principal incident of 4th July. According to the case of the Union there was no incident on 4th July as alleged by the Company and the only incident which took place in the afternoon of that date at 'A' mill gate was that Chhedi was unjustly assaulted by durwan Nathu Singh but he went away peacefully when Assistant Labour Officer Shri Mehndiratta assured him that he would enquire into the matter on the following day. I shall presently describe what the version of the Company is on the incident of this day. Suffice it to say here that if the Company's version is found to be false then the remaining incidents will have to be declared to be false. The converse however will not be true. Even if the Company establishes the truth of the incident of 4th July, it will also have to satisfy me about the truth of other incidents.

I now come to the version given by the Company about the incident which is said to have taken place on 4th July 1963. The principal witness for the Company on this part of the case are Sarbasri D. A. Brown (P.W. 1), W. M. Scotland (P.W. 2), Prem Nath Bagai (P.W. 3), L.R. Mehndiratta (P.W. 4) and Aynul Haque (P.W. 12). Of these witnesses Shri Mehndiratta has given us a complete picture of the alleged incident from start to finish. Briefly summed up his evidence is that on 4th July 1963 at about 3-30 p.m. or 3-45 p.m. he was informed by guard commander Biswambar Singh that there was an altercation in 'A' mill gate between the durwan and a workman. This gate is approximately 100 yards off from the labour office by the road. Shri Mehndiratta was told that Chhedi Pandey had tried to enter the gate without showing E.B. Token and there was an altercation between him and the durwan and a crowd had assembled over that matter. Shri Mehndiratta reached the gate within ten or fifteen minutes. He found Chhedi Pandey in an excited mood. Chhedi reported to him that he had been assaulted by the durwan and he asked him

to hold an enquiry then and there and also demanded the dismissal of the durwan. Shri Mehndiratta asked Chhedi to come to the Labour Office for enquiry with a few persons who had actually witnessed the incident. Chhedi Pandey refused to comply with his request and asked him to make over the durwan to the crowd. The durwan was removed from the gate by Shri Mehndiratta and Biswambar Singh was posted in his place. Then Mehndiratta went back to the Labour Office. At about 4-25 p.m. he again went to the gate with a colleague of his, Shri Bose. He found that Chhedi and a lot of workkers were shouting against the management. At about a quarter to 5 p.m. Biswambar again reported that Chhedi and a large number of workers were coming to the 'B' mill gate. This gate is only 10 to 15 yards off from the Labour Office. Among the crowd Mehndiratta only knew Chhedi because he had joined service only two or three months ago. Shri Bose was pushed. Shri Mehndiratta ran into the Labour Office for telephoning the police. By that time he informed the manager but he could not contact the police. He again came out and asked Chhedi to come in for the enquiry. Chhedi did not listen and went on shouting. By that time the crowd had swelled to 200 or 300 persons. Two constables came to the Labour Office at about a quarter to 6 p.m. Some other police men came later. The police could not disperse the crowd. The crowd went away when there was a heavy shower after 7 p.m.

Shri D. A. Brown is the Senior Mechanical Assistant of Kamarhatty Jute Mills since January 1960. His evidence is that on 4th July at about 5-30 p.m. he was standing in front of his office which is 10 feet from the Labour Office. There was a crowd of workers in front of the Labour Office. At that time Jainul Abeedin came from the direction of the mill shouting "a durwan was beating the workers." When he asked Jainul Abeedin not to shout he caught hold of his hand and said how he would like if he hit Brown in the same way as the durwan was beating the workers. The suggestion against this witness was that on that particular day he beat Jainul Abeedin with a roll of paper in the mouth and Jainul Abeedin did not give him any provocation. The witness denied the suggestion.

The evidence of Shri W. M. Scotland, Manager of Kamarhatty Jute Mills, is that at about 15 or 20 minutes to 5 p.m. on 4th July 1963 he noticed Chhedi Pandey coming towards the Labour Office shouting "we want immediate enquiry of Nathu Singh and his immediate dismissal". He was followed by 70 or 80 workers. Gradually the crowd swelled up to 300 workers. This witness further deposed that Jainul Abeedin caught hold of Shri Brown's hand. The evidence of Shri Prem Nath Bagai is that on 4th July 1963 there was an incident in the mill at about 5 minutes to 5 p.m. A crowd of 200 to 300 people assembled in front of the Labour Office. The crowd was disorderly and Chhedi Pandey was shouting in a filthy language. Chhedi Pandey was also shouting that there should be an enquiry against the durwan then and there and he should be dismissed on the spot. Jainul Abeedin came to the place at about 5-30 p.m. or 5-35 p.m. Jainul Abeedin joined the disorderly crowd and he caught hold of Mr. Brown's arm. Aynul Haque (P.W. 12) deposed to the effect that on the day in question at about 3-30 p.m. or 3-40 p.m. there was an altercation between Nathu Singh and Chhedi Pandey. The durwan asked for Chhedi Pandey's token number and the latter said it was not with him and he must be allowed entry because he was a leader of the Union. The durwan obstructed Chhedi. Thereupon Chhedi pushed the durwan. The durwan did not assault Chhedi Pandey. These are broad outlines of the evidence adduced on behalf of the Company regarding the incident of 4th July.

As against the above evidence the Union examined all the five workmen said to be involved in this day's incident and also another witness Sayet Ali, O.P.W. 7. The sum and substance of the evidence adduced on this part of the case by Chhedi Pendey is that between 3-30 p.m. and 4 p.m. on 4th July 1963 Chhedi came to the 'A' mill gate in a rickshaw for the purpose of going to the mill dispensary for treatment. Admittedly he had met with an accident earlier in the day and a medical pass had been given to him. Nathu Singh did not allow him to enter the mill gate in spite of the medical pass and demanded his token number. This token number is called E.B. token. Chhedi's evidence is that no such token number had ever been given to him by the Company. When Chhedi showed his medical pass to Nathu Singh and asked him to allow him to pass through the gate the durwan caught hold of his arm and pushed him down. The durwan also gave him a blow in the right ear causing a little bleeding. Thirty or 35 people assembled after he fell down. Then Biswambar Singh came and stood at the gate and sent Nathu Singh elsewhere. A few minutes later Labour Officer No. 2 Mehndiratta came there. He took him to the Labour Office and told the crowd that the matter between Nathu Singh and Chhedi would be settled by him after an enquiry on the following day. After this Chhedi Pandey went to the hospital and there was no demonstration of any kind as alleged by the Company. Jainul Abeedin did not catch hold of Shri Brown's hand and the latter pushed Jainul Abeedin with a paper roll and asked him to go away. Ash Mohammed (Sr.) O.P.W. 2, Safiullah (O.P.W. 3), Ash Mohd. (Jr.) O.P.W. 4, Jainul Abeedin (O.P.W. 1) who have been charge-sheeted for the alleged incident of 4th July have more or less supported the version given by Chhedi Pandey. Departmental enquiries were held against these five workmen after charge-sheets were issued to them on 10th July 1963.

Shri Sengupta submitted on behalf of the Union that the charges in so far as they are based on the incident of 4th July are false and fabricated charges having no foundation in fact. He contended that the ring leaders of the newly formed Union were selected for victimisation by the Company. In this connection he drew my attention to the proceedings of the enquiries which took place in respect of the charges and also recommendations by the enquiry officers. These enquiry proceedings and the various documents connected therewith have been marked Ext. 1 to 10 series. Excepting workmen Soleman and Safiullah, the other workmen attended the enquiry. Of them Ash Mohd. (Sr.), Ash Mohd. (Jr.) and Md. Kaseem left the enquiry after having been called upon to make their statements.

Shri Sengupta pointed out what he called various infirmities of the enquiry proceedings. He submitted that in calling upon the workmen who had participated in the enquiry to make their statement first before the examination of Company's witnesses, the enquiry officers have violated the elementary principles of natural justice by reversing the procedure of examination of witnesses. He also argued that in the enquiry reports reasons have not been given for finding the guilt of the delinquents. He cited several decisions before me in support of his argument. I need not refer to those decisions for the simple reason that both parties have adduced first hand evidence before me and I am neither relying on the enquiry proceedings nor am I going even to refer to the reports of the enquiry officers.

From what I have stated above it would be clear that the parties have given widely divergent versions about the occurrence which took place before the 'A' mill gate on 4th July 1963. There is only one fact which is common to the conflicting versions and that is that at about the time in question Chhedi Pandey attempted to enter 'A' mill gate without showing his E.B. token to gate man Nathu Singh who obstructed him. According to the case of the Union the durwan unjustifiably assaulted Chhedi Pandey by pushing him down but there was no demonstration or riotous behaviour of any workman after this incident. Shri Mehndiratta promised to hold an enquiry on the following day and Chhedi Pandey went to the dispensary and some workers who had collected on the spot also went away peacefully.

After having given a careful and anxious consideration to the evidence adduced by the parties I am constrained to come to the conclusion that the version given by the Union is not acceptable. The Union tried to make out a case that the workmen of this Company are all given E.B. books but E.B. tokens are given to not more than 50 per cent. workers. It is not essential for the workmen to show such E.B. token to the gate man for obtaining entrance into the mill premises and Nathu Singh who personally knew Chhedi Pandey from before obstructed the latter for the purpose of creating mischief. The case of the Union that it is not essential for a worker to produce his E.B. token for gaining entrance into the mill is not acceptable to me. From the cross-examination of P.W. 2 and the examination-in-chief of P.W. 3, P.W. 5 and P.W. 7 I am satisfied that E.B. tokens are given to all permanent workmen for the purpose of their identification. Chhedi Pandey might have been known to Nathu Singh from before but the latter acted within his right when he demanded the E.B. token from Chhedi Pandey. Chhedi Pandey considered himself to be a man of some importance being Assistant Secretary of the Union. The token number was not with him and so he could not produce it. What followed on his failure to produce the E.B. token can be easily imagined. The durwan obstructed him Chhedi Pandey might have attempted to get in by using some force. There must have been a scuffle and I am prepared to believe Chhedi Pandey to this extent that in the course of the scuffle the durwan pushed him down. In this Tribunal Chhedi Pandey also said that the durwan gave him a blow in the right ear. No such statement was made in the written statement of the Union. What followed after this will appear from the evidence of Shri Mehndiratta which I accept in toto. Mehndiratta asked Chhedi Pandey to come to the Labour Office for enquiry. Chhedi Pandey refused to do this and said that the dispute would be settled amongst themselves and the durwan should be made over to the crowd. Mehndiratta went back to the Labour Office and again went to the gate at about 4-25 p.m. He found Chhedi and a lot of workers shouting against the management. At that time a large number of workers were coming to the 'B' mill gate which is close to the Labour Office. Shri Mehndiratta again asked Chhedi to come to the Labour Office for enquiry. He did not listen and went on shouting. The crowd did not disperse till about 7 p.m. when there was a heavy shower of rain. Some police men were called but they were unable to disperse the crowd.

Upon these facts two charge-sheets were issued to Chhedi Pandey. The charge-sheets have been marked Exts. 1 and 1(a). The first charge relates to the incident at the 'A' mill gate and the second charge relates to the incidents which followed later, namely, violent and disorderly demonstration, surrounding of the Labour Office, etc. There were two domestic enquiries against Chhedi Pandey. The first enquiry was quashed by mutual agreement and Chhedi Pandey was found to be guilty in respect of the first charge at the second enquiry. The second charge was not enquired into in the second enquiry by mutual agreement. I have already stated that I was not giving any importance to the findings of the enquiry officer who made the second enquiry. Upon the evidence on record I come to the independent conclusion that Chhedi Pandey did not obey the lawful orders of Mehndiratta and was responsible for the violent and disorderly conduct shown by the crowd at the mill establishment and so he was guilty of misconducts mentioned in paragraphs 14(c)(i) and (viii) of the Standing Orders (Ext. 20). The evidence adduced on behalf of the Company clearly shows that the demonstration made by the workmen was neither peaceful nor orderly. One Shri Bose was pushed by some of the demonstrators

The case of the Union is that except the incident at the 'A' mill gate in which Chhedi was rather the victim than the aggressor, there was no further incident near the Labour Office as alleged by the Company and the whole matter has been fabricated by the management for "creating mischief, provocating the workmen and maintaining an atmosphere of unrest for their own reasons". This statement of the Union in paragraph 22 of its written statement appears to me to be fantastic. It is not credible that the Company would invent incidents of the present description and call for police assistance with the objectives mentioned in the written statement of the Union. It is also unthinkable that responsible officers of the Company would periure themselves for supporting such got up incidents. That would be wholly inconsistent with normal human conduct. There was no provocation from the side of the Company and it was Chhedi who was responsible for the entire incident. It was contended on behalf of the Union that the management has not produced Nathu Singh before me, and adverse inference should be drawn against the management for withholdnig his evidence. The reason for the non-production of this man has not

en stated before me. I do not, however, think iat the non-production of this witness is a material ict in this case. From the evidence of other itnesses examined on behalf of the Company the uilt of Chhedi Pandey has been sufficiently estab- shed. Assuming that he had been assaulted by ie durwan, there was no justification for him for ttempting to take the law into his own hands and lso exciting the workers to make a rowdy and iolent demonstration. But for his incitement the .cident which happened before the Labour Office ould never have taken place. In the circum- tances I maintain the order of dismissal passed gainst this workman.

ainul Abeedin (serial No. 2)

I next deal with the case of Jainul Abeedin, serial lo. 2. He was charge-sheeted for taking part in ie violent and rowdy demonstration on 4th July 963 and also for catching hold of the hand of Shri). A. Brown and threatening him with violence. he complicity of this witness in the above incident as been sufficiently established by the evidence of arbasri D. A. Brown (P.W. 1), W. M. Scotland P.W. 2), Prem Nath Bagai (P.W. 3) and L. R. Iehndiratta (P.W. 4). From their evidence I am atisfied that he took an active part in the demon- tration and he also caught hold of the hand of Shri Brown asking him how he would feel if he hit him n the same way as the durwan was beating the vorkers. If the only charge against Jainul Abeedin rowd had become very much excited and mob iad been that he joined the unruly crowd and took art in the unruly demonstration, I might have ondoned his misconduct. It is clear that the rowd had become very much excited and mob heat assion had reached a white heat on that date. At uch times a mill worker is apt to forget himself. But the charge against Jainul Abeedin was not only hat he joined the crowd and was in the forefront of the demonstrators but he caught hold of the arm of Shri Brown and asked him how he would feel if ie was hit in the same way as the durwan was eating the workers. It is true that he did not ictually lay violent hands on Shri Brown but what ie did amounted to an act of gross indiscipline and is fortunate that Shri Brown was not manhandled. In my opinion Jainul Abeedin committed a gross act of misconduct by doing the things alleged by the Company. He has been rightly dismissed and there s no ground for reinstating him.

Ash Mohammad (Senior) (Serial No. 3)

There was only one charge against this workman which relates to the participation in the demonstra- ion of 4th July. This workman denied in his evidence that he took any part in the said demon- tration. He stated in his evidence that on the day n question he did his work in two sessions—from 5 a.m. to 10 a.m. in the morning and again from 3-30 p.m. to 6-30 p.m. He further stated that in the afternoon he did his work for the full time and did not come out till his duty hours were over. Shri W. M. Scotland (P.W. 2) stated in his evidence that this workman was amongst the demonstrators on the particular day. There is no reason to disbelieve his evidence. It is true that this workman is one of the Vice-Presidents of the newly formed Sramik Congress. I am not prepared to believe that the management has falsely implicated him because of his association with the Union in the capacity of a Vice-President. I hold that he was one of the demonstrators on 4th July 1963. I am, however, of opinion that the extreme punishment of dismissal awarded to this workman is unduly severe and is out of proportion to the offence committed by him. I have already observed that due to Chhedi Pandey's incitement there was a commotion amongst the workers on that particular day. There was no other charge against this workman and it is not the case of the management that he had previously been charge-sheeted for a similar offence. It is also significant that there was another rowdy demonstra- tion on the day of the strike, namely, on 10th July 1963. It is an admitted fact that 26 other workmen who were charge-sheeted and suspended for having participated in the demonstration of 10th July were subsequently taken back on their tendering apology. The same opportunity should have been given to Ash Mohammed (Sr.) who had taken part in the demonstration of the earlier day but had not com- mitted any act of violence. There is no valid reason for making any differenciation between Ash Mohammed's case and the case of 26 other work- men who have been reinstated. Although I hold that Ash Mohammed (Sr.) was one of the demon- strators on 4th July, I shall direct his reinstatement for reasons given above, but I shall not allow him any wages for the period during which he was absent from duty on account of his suspension and subsequent dismissal.

Ash Mohammad (Junior) (Serial No. 4)

I next take up the case of Ash Mohd. (Jr.) who is said to have been involved in two incidents, namely, the incident of 4th July and the incident of 2nd August 1963. At this stage I shall discuss the question as to whether there was any incident on 2nd August, as alleged by the Company.

The alleged incident of 2nd August 1963 relates to the surrounding of the car of Shri A. P. Ganguly, Labour Officer, by some workmen and the commis- sion of some acts of misconduct in connection with the surrounding of the car. The case of the Company is that Shri Ganguly (P.W. 5) left office on 2nd August 1963 at about 5-30 p.m. in his car along with Shri S. K. Chatterjee (P.W. 7), Group Labour Officer. As they came on the road outside the mill compound, a crowd of 17 or 18 workmen came in front of the car and stopped it. Then Ash Mohd. (Jr.) caught hold of Shri Ganguly's right hand from the window and tried to drag him out. Workmen Naium and Kaseem caught hold of the hand of Shri Chatterjee and they tried to pull him out. At this time Shri Ganguly noticed from the mirror that the back portion of his car was not surrounded. So he suddenly reversed the car and entered the mill compound. Information was thereafter given to police and a criminal case is pending against some of the workmen. Ash Mohd. (Jr.) totally denied the incident. According to the version of the Union there was a meeting of the Union at that time for raising subscription. The members of the Union who were present at the meeting did not see Shri Ganguly or Shri Chatterjee near the 'B' mill gate at that time. The car of Shri Ganguly was not surrounded and the whole story is a manufactured one.

I have considered the evidence of Shri Ganguly and Shri Chatterjee about this incident. I have also considered the evidence of the workmen who are said to be involved in that occurrence and who have totally denied it, namely, Ash Mohd. (Jr.), Safiullah and Md. Kaseem. The suggestion given on behalf of the Union to Shri Ganguly was that he and Shri Chatterjee were opposed to any kind of settlement between the Company and the Union and that both of them manufactured a false case when they saw that peace was going to be restored. It was suggested to Shri Ganguly that it was to his interest to see that trouble persists between the workers and the management.

It is an admitted fact that on 2nd August 1963 negotiations were going on between the management and the Union regarding the manner in which apology letters of 26 workmen who were going to be reinstated should be drafted. It is the case of the Company that Shri Ganguly's car was surrounded because the workers demanded that Shri Ganguly and Shri Chatterjee should not go away until Chhedi Pandey who had gone to Calcutta in connection with the apology matter came back. This is denied from the side of the Union. After having carefully considered the evidence adduced by both parties I am of opinion that there was an occurrence of the nature alleged by the Company on 2nd August 1963. The suggestion that it was to the interest of Shri Ganguly and Shri Chatterjee to keep alive a sort of perpetual war-fare between the Company and the workmen is not worthy of acceptance because no management would like a Labour Officer who would attempt to inflame instead of smoothing down labour unrest. It is not at all natural or probable that Shri Ganguly and Shri Chatterjee would manufacture a false case against some workmen when peace was going to be restored at least with a section of the workmen. From evidence I am satisfied that the car of Shri Ganguly was surrounded in the manner alleged by him and Ash Mohd. (Jr.) took a leading part in the matter and he tried to pull out Shri Ganguly from the car by catching hold of his hand. This workman, therefore, committed two acts of misconduct. He took part in a rowdy demonstration on 4th July 1963 and he was one of the workmen who surrounded the car of Shri Ganguly and he also attempted to pull out Shri Ganguly from his car. His case comes within the purview of paragraph 14(c)(viii) of the Standing Orders. He has, therefore, been rightly dismissed by the Company and there is no ground for interference in his case.

Safiullah (serial No. 5)

I next come to the case of workman Safiullah. There were two charge-sheets against him. The first one related to the incident of 4th July and the second to the incident of 2nd August 1963. It is not the allegation of the Company that this workman committed any overt act of violence in connection with any of the incidents. There is nothing to show that he was ever chargesheeted on any previous occasion. I am satisfied from evidence that he was one of the workmen who surrounded the Labour Office on 4th July and he was one of the workmen who surrounded the car of Shri Ganguly on 2nd August 1963. But in view of the fact that he did not commit any act of violence and also in view of the fact that these demonstrations were made at a time when feelings were running high amongst the workmen, I am of opinion that this workman should be taken back in service without payment of any back wages. I, accordingly, set aside the order of dismissal passed against this workman and I direct his reinstatement.

Wahab (serial No. 6) and Suleman (serial No. 7)

The charges against these two workmen are practically the same. The first charge is that on 10th July 1963 at about 3-30 p.m. these two workers resorted to an illegal strike and made various rowdy demonstrations before the mill manager's office which was surrounded. The second charge was that on 17th July 1963 at about 12-30 p.m. both of them attacked a mill employee Shri Samsul Alam, Wage Clerk of Weaving Department of 'B' mill, while he was returning after attending his duties and gave him blows with lethal weapons thereby inflicting severe bodily injuries.

Wahab and Suleman have denied both the charges. They gave their evidence in this Tribunal and stated that they worked full time on 10th July 1963 in two sessions and did not join the strike or make any demonstration. They also denied that they assaulted Samsul with a lathi on 17th July 1963. As against their denial there is the positive evidence of Shri A. Ganguly (P.W. 5) and Shri S. K. Chatterjee (P.W. 7) that there was a strike on 10th July 1963 after a charge-sheet was given to Jainul Abeedin about 10 or 10-30 a.m. The evidence of Shri Ganguly and Shri Chatterjee would show that after delivery of the charge-sheet to Jainul Abeedin he was asked not to go inside the department but Jainul entered the department on the pretext that he had left something there. That a strike took place at about 11-30 a.m. on that date is admitted by the Union in paragraph 17 of its written statement. The evidence of Shri Chatterjee would show that Wahab and Suleman participated in this strike and they were among the crowd which made demonstration before the Mill Manager's office. I hold from evidence that Wahab and Suleman made unseemly demonstration before the Mill Manager's office on 10th July 1963. I would have, however, exonerated them from this charge because the Company has taken back into its service 26 other workmen who had joined the strike on 10th July 1963. No act of overt violence was committed by any worker on that day. I shall now examine whether the second charge in respect of the alleged assault on Samsul Alam has been substantiated against these two workmen. On this point the Company has given evidence of five witnesses. Samsul Alam (P.W. 6) stated that on 17th July 1963 when he was on his way home after finishing his duty at about 12-30 p.m. he was assaulted with Lathis by Suleman and Wahab each giving blows on one hand. Shri Ganguly (P.W. 5) and S. K. Chatterjee (P.W. 7) have deposed to the effect that Samsul Alam reported the matter immediately after the occurrence took place and he was sent at first to mill dispensary and thence to Sagar Dutta Hospital. Md. Hossain (P.W. 9) is said to be an eye-witness to the occurrence. Satyabandhu Banerjee (P.W. 8) is the doctor who attended Samsul Alam

at the dispensary. The doctor stated in his evidence that Samsul did not tell him the name of the persons who had assaulted him. Md. Hossain named both Wahab and Suleman as the assailants in his examination-in-chief but in cross-examination he categorically stated that the blow was given by Suleman and Wahab who was behind Suleman did not give any blow. Shri Chatterjee's cross-examination would show that Samsul Alam reported to him that one of the two persons Wahab and Suleman had caught hold of him and the other had beaten him. The evidence on the side of the Company would show that Samsul was beaten by only one man and from evidence I am satisfied that the assailant was Suleman, I hold upon evidence that Wahab did not assault Samsul Alam. So it must be held that he is not guilty of the second charge levelled against him.

In the above connection Shri D. L. Sengupta argued on behalf of the Union that no motive had been assigned by the Company for the perpetration of this act of violence on Samsul and so it should be held that the incident is a got up one. This argument cuts both ways. If there is no apparent motive for this act of violence then there is also no apparent motive on the part of Samsul Alam for implicating Suleman in a false occurrence.

Shri Sengupta also argued that this incident is unconnected with the affairs of the Company and at the worst it is a private matter between Samsul Alam and Suleman. So the Company is not entitled to charge-sheet Suleman for this private incident. The place of the incident is however material. It took place within the mill premises of the Company. It is certainly an act of misconduct on the part of one employee to assault another inside the mill premises of the Company because that would lead to breach of discipline. I hold that Suleman was guilty of the second charge as well as of the first charge levelled against him and so he has been properly dismissed. At the same time I hold that I shall give an opportunity to Wahab to get himself reinstated in the service of the Company.

I now take up the case of Ahamad (serial No. 8). This workman was a tea boy under the Company. There was only one charge-sheet against him. The charge was that on 15th July 1963 he was obstructing maintenance workers and clerical staff from reporting for duty during the strike time and further at about 6-20 a.m. he assaulted Barkat Ali when he was coming through 'B' mill gate for doing his duty.

Ahamad (O.P.W. 8) totally denied the incident. The Company examined two witnesses for substantiating this charge against Ahamad. They are Barkat Ali (P.W. 10) and Time-keeper Rahini Kumar Banerjee. Barkat Ali stated in his evidence that on the day in question, namely, on 15th July 1963 at about 6 a.m. he was going to the mill for repairing some wall in the boiler room. Ahamad asked him to join the strike. Barkat tried to enter the mill gate but Ahamad caught hold of his shirt and gave him a blow. He fell down and was dragged by Ahamad to the Post Office. Rahini Banerjee P.W. 11 stated in his evidence that he saw Ahamad pushing away Barkat Ali. Rahini Banerjee was examined at the time of departmental enquiry. I have referred to that evidence and I find that before the enquiry officer he did not mention that Ahamad had pushed Barkat Ali. It appears that some improvement has been made in the evidence of Rahini Banerjee since he was examined before the enquiry officer. This being the position, his evidence should be discarded. I hold that the main charge against Ahamad stands on the uncorroborated testimony of Barkat. I am not prepared to uphold the dismissal of Ahamad on the uncorroborated evidence and I shall direct his reinstatement on suitable terms.

Naium Hossain and Kassim (serial Nos. 9 and 10) respectively

As against Naium Hossain and Md. Kassim there is one common charge, namely, that on 2nd August 1963 they were members of the crowd which surrounded the car of Shri A. Ganguly and these two workmen caught hold of the left arm of Shri S. K. Chatterjee, Group Labour Officer, and pushed him and threatened to assault him. There was another charge against Naium Hossain that on 15th July 1963 he forcibly restrained the loyal workmen from reporting for duty and assaulted Barkat Ali while he was coming to report for duty. It has already observed by me that the enquiry proceedings in respect of workman Naium Hossain were not completed. He is however under order of suspension and both parties desire that the case of this workman should be considered on the footing that he has been dismissed or that the Company is of opinion that dismissal is proper punishment for him. After having scrutinised the evidence adduced on behalf of the Company I am of opinion that the charge regarding the incident of 15th July 1963 has not been proved. Barkat Ali was examined before me but he named Ahamad and not Naium Hossain as his assailant on the day in question. I therefore exonerate this workman of the above charge.

As regards the charge of surrounding the car of Shri Ganguly on 2nd August 1963 and catching hold of the left arm of Shri Chatterjee I am of opinion that this charge has been established beyond doubt against both Naium Hossain and Md. Kassim by the evidence of Shri Ganguly and Shri Chatterjee which I have discussed in some detail earlier in my award. I do not however think that for commission of this one act of misconduct Naium Hossain should lose his employment. It is true that the car of Shri Ganguly was surrounded and it is also true that Naium Hossain and Kassim caught hold of the left arm of Shri Chatterjee with the idea of detaining him but these workmen committed this act for the purpose of detaining Shri Ganguly and Shri Chatterjee and not for assaulting them. If it had been their objective to assault Shri Ganguly and Shri Chatterjee physically they could have done so with impunity at least for the time being. Their only object was to detain these two officers until Chhedi Pandey returned from Calcutta. In these circumstances I am inclined to take a lenient view of this single act of indiscretion committed by Naium Hossain at a time when relations between the management and the workman were quite strained. In these circumstances I shall direct the reinstatement of Naium Hossain.

As regards Md. Kassim I am not inclined to take the same lenient view as I have taken in the case of Naium Hossain. This workman was guilty of the charges of surrounding the car of Shri Ganguly and he also caught hold of the left arm of Shri S. K. Chaterjee. It has further been established by evidence that this witness took part in the disorderly demonstration which took place in the mill on 10th July 1963 when the workmen resorted to an unjustified strike, the workmen resorted to an unjustified strike, consequent on the issue of charge-sheets to Jainul Abeedin and others. The evidence of Shri Ganguly (P.W. 5) and Shri Chatterjee (P.W. 7) would show that Kassim took a leading part in inaugurating the strike. This workman has committed two offences and I do not think that his case deserves to be considered sympathetically. In my opinion he has been dismissed rightly.

I have dealt with the case of all the ten concerned workmen individually. I have come to the conclusion that the following five workmen have been rightly dismissed:

Chhedi Pandey (serial No. 1).

Jainul Abeedin (serial No. 2).

Ash Mohammed (Junior) (serial No. 4).

Suleman (serial No. 7).

Kassim (serial No. 10).

It is also my adjudication that the remaining five workmen:

Ash Mohammed (Sr.) (serial No. 3),

Safiullah (serial No. 5),

Wahab (serial No. 6),

Ahamad (serial No. 8), and

Naium Hossain (serial No. 9),

should be reinstated in service on conditions mentioned below. This is my answer to queries (a) and (b) of item (i) of the arbitration agreement.

My answer to querry (c) of item (i) is the following:

The orders of dismissal of Sarbasri Chhedi Pandey, Jainul Abeedin, Ash Mohammed (junior), Suleman and Kassim will stand. The following five workmen Ash Mohammed (senior), Safiulalh, Wahab, Ahamad and Naium Hossain will be reinstated in service if they report for duty within 15 days of the publication of this Award in the "Calcutta Gazette" and if they unconditionally express regret in writing for the acts of misconduct which they committed. Upon reinstatement in service they will not get any wages for the period of unemployment or the period during which they have been kept under suspension but their service shall be deemed to have continued without any break. This is my award on the arbitration agreement.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
18-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4488-I.R./IR/8L-34/64. — 25th September 1964. -Whereas under the Government of West Bengal, Labour Department Order No. 6635-I.R./IR/8L-51/62, dated the 29th November 1962, read with its Corrigendum No. 1411-I.R./IR/8L-51/62, dated the 2nd April 1963, the industrial dispute between Messrs. Central Textile Mills, 149 Mahatma Gandhi Road, Calcutta-7, and their workmen represented by the Calcutta & Howrah Hosiery Employees' Union, 88/2 Tripura Roy Road, Salkia, Howrah, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Central Textile Mills, 149 Mahatma Gandhi Road, Calcutta, and their

workmen represented by the Calcutta & Howrah Hosiery Employees' Union, 88/2 Tripura Roy Road, Salkia, Howrah. (Case No. 201 of 1962.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri Arun Kumar Dutta and Shri Biren Banerji, Advocates.

Present for the Union: Shri Nikhil Roy, Advocate.

By Government Order No. 6635-I.R./IR/8L-51/62, dated the 29th November 1962, the above industrial dispute was referred to this Tribunal for adjudication. The issues mentioned for adjudication in the order of reference are as follows:

1. Grade, scale of basic wages and annual increment.
2. Dearness allowance.
3. Leave and festival holidays.

After receipt of the reference on 1st December 1962 usual notices on the parties were issued fixing 22nd December 1962 for appearance and filing of the written statement by the Union. The Union filed written statement on 15th January 1963 and the Company filed its written statement on 2nd March 1963. Thereafter several adjournments were granted on the prayer of the parties, and the case was fixed for hearing today, if no compromise is effected in the meantime. The parties have filed a joint petition of compromise today stating that they have amicably settled their dispute out of Court. The terms on which the dispute has been settled have been set forth in the petition of compromise. I have considered the terms of compromise. These appear to be quite fair and lawful. I am satisfied that there has been a bona fide compromise of the dispute between the parties on terms set forth in the petition of compromise. The compromise is therefore recorded, and accordingly I make a compromise award in terms of the joint petition of compromise filed by the parties. The joint petition of compromise do form part of award as Appendix 1.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
14-9-64.

APPENDIX 1

(Compromise petition of the parties together with the terms of settlement appended therewith)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of the Government of West Bengal, Labour Department, Order No. 6635-I.R./IR/8L-51/62, dated November 29, 1962

And

In the matter of an industrial dispute between Messrs. Central Textile Mill and their workmen represented by Calcutta and Howrah Hosiery Employees' Union.

The humble petition of Messrs. Central Textile Mill and the workmen of Central Textile Mill represented by Calcutta and Howrah Hosiery Employees' Union—

Most respectfully sheweth:

1. That the parties for establishing industrial peace and better relation between the employer and employee have settled the disputes referred by the above Government Order amicably outside Court as per terms annexed hereto.

In the premises aforesaid the parties pray that Your Honour would be pleased to pass an award on the basis of the settlement annexed hereto and to pass such further order or orders as to Your Honour may seem fit and proper, and the parties as in duty bound shall ever pray.

Surendra Nath Das,
Secretary, Calcutta and Howrah
Hosiery Employees' Union.
14-9-64.

Monohar Lal Mehra, Partner.
14-9-64.

TERMS OF SETTLEMENT

The parties have settled their disputes regarding the issue referred to this Hon'ble Tribunal outside the Court in the following manner:

Issue Nos. 1 and 2

1. (a) The workers will be broadly divided into two categories—

Category 'A': Cutters, chainman, overlock-men and finishers.

Category 'B': Neck-cutters and menders.

(b) There will be two grades and scales of pay—

For category 'B'—Rs. 75-3-105-4-125.

For category 'A'—Rs. 85-3-115-4-135.

The said grade and scale will be operative from 1st June 1964.

(c) For the purpose of fitting in the following principles will be followed:

(i) Those who are getting consolidated wages below the minimum of this new grade, their wages will be pulled up to the minimum.

(ii) All workmen would be deemed to have started on the new grade and will be given increment at the rate of one increment for every three years of completed past service commencing from the date when the Employees State Insurance Scheme came into force or date of confirmation whichever is earlier.

(iii) If after fixing the grade and giving past service benefit, it is found that the new adjusted consolidated pay is less than the existing pay, the wage of the said worker would be pulled up to the next higher point in the incremental scale.

(iv) A chart showing the adjustment and/or the pay of different wrokmen after adjustment as above is annexed hereto and marked as annexure "A".

The present consolidated wages obtainable by the workmen will not be reduced for the purpose of fitting in the new grades and scales of pay.

(v) The next annual increment would be given in April 1965.

(vi) There will be no separate dearness allowance scheme but an additional sum of Rs. 18 will be paid to each worker with effect from 1st June 1964 by way of compensatory allowance.

(vii) The arrear wages and the compensatory payment for the back period that is for the months of June, July and August 1964 would be paid on or before the 19th day of September 1964.

Issue No. 3

(a) The workers will be entitled to privilege leave as per Facories Act.

(b) The workers will get 10 days' paid festival holidays in the year which will include:

Independence Day.

Republic Day.

Mahatma Gandhi Birthday.

(c) The permanent workers will get five days' casual leave in the year with pay. The casual leave on no account shall be affixed or prefixed with privilege leave or holidays.

3(a) The workmen admit that the present quantum of production as set out against individual names of the workmen as per annexure "E" to the written statement of the Union filed before this Hon'ble Tribunal is low for eight hours work in a day or for 48 hours of work in a week. In view of the fact that the management has agreed to increase the wage structure of the workmen, the workmen also agree to give increased production at the rate of 12½ per cent. over and above the existing quantum of production mentioned in the said Annexure "E" to the written statement. This undertaking by the workmen for increased production is a consideration for settling the disputes relating to the present issues amicably outside the court.

(b) For the purpose of calculation of this 12½ per cent. increase in the existing production per head, per quality and style, the following principles will be observed:

The quantity, quality and style referred to in the Annexure 'E' to the Union's written statement is accepted as the basis. Since, however, the quantity has been mentioned in the terms of dozens it has been converted into pieces and on the worked out pieces calculation would be made at the rate of 12½ per cent. to find out the increased production.

(c) To avoid any dispute as to the quantum, a chart showing increased production calculated at 12½ per cent. with reference to quality, style and quantity, department-wise is annexed hereto as annexure 'B' to the settlement.

(d) The increased production will be given with effect from the 15th September 1964.

Surendra Nath Das,
Secretary.
Representative of Calcutta and
Howrah Hosiery Employees' Union.

Illegible.
Partner.
14-9-64.

ANNEXURE A.

Pay Chart.

Messrs. Central Textile Mills, 149, Mahatma Gandhi Road, Calcutta-7.

Serial No.	Name.	Designation.	Present salary.	Date of confirmation of service.	Date of coming into force ESI Scheme.	Revised salary.
1	2	3	4	5	6	7
1.	B. N. Dass	Cutter	95	Jan, 1955	25-5-58	97
2.	M. C. Bramin	Do.	95	Do.	25-5-58	97
3.	A. C. Sarkar	N. Cutter	80	Do.	25-5-58	84
4.	Nilmani Chakraborty	Mender	75	Do.	25-5-58	84
5.	Motilal Das	O/Lock	100	Do.	25-5-58	100
6.	Thakurdas Pal	F/Man	90	Do.	25-5-58	94
7.	Chandra Mohan Paul	F/Man	90	Do.	16-8-58	94
8.	Girendra Sarkar	F/Man	90	Do.	25-5-58	94
9.	Anath Banerjee	C/Man	100	Do.	16-1-59	100
10.	Bishambor Jha	F/Man	75	Do.	16-1-59	84
11.	B. N. Panday	F/Man	90	Do.	16-1-59	94
12.	Anantha Dey	Cutter	90	Do.	16-1-59	97
13.	Srichandra Jha	Cutter	85	1-1-61	1-4-58	91
14.	B. C. Dutta	Cutter	85	1-1-61	1-4-58	91
15.	Chitya Dhar	N. Cutter	70	1-1-61	1-4-58	81
16.	Haripada Dey	C/Man	90	1-1-61	16-1-59	91
17.	Munilal Kahar	F/Man	80	1-1-61	16-1-59	91
18.	Baldev Singh	F/Man	80	1-1-61	16-1-59	91
19.	Balakant Choudhury	O/Lock	90	1-1-61	16 1 59	91
20.	Dayakant Jha	N/Cutter	70	1 1 61	16-1-59	81
21.	Ambrish Thakur	F/Man	80	1-1-61	16-1-59	91
22.	Ramdhani Singh	Mender	65	1-1-61	16-1-59	81
23.	R. S. Tewary	F/Man	80	1-1-61	16-1-59	91
24.	Dev Ch. Jha	Cutter	85	1-1-61	16-8-60	88
25.	Suresh Jha	C/Man	90	1-1-61	30-1-61	91
26.	Santosh Sarkar	C/Man	90	1-4-61	1-4-61	91
27.	Adya Ch. Jha	C/Man	90	1-4-61	1-4-61	91
28.	Jognarain Choudhury	Cutter	85	1-1-62	1-1-62	85
29.	Paramanand Jha	Do.	85	1-1-62	1-2-62	85
30.	Ajit Dey	D/Lock	90	1-1-62	1-2-62	91
31.	Prafulla Roy	D/Lock	90	1-1-62	1-2-62	91
32.	Monoranjan Roy	C/Man	90	1-6-62	1-6-62	91
33.	Arbinda Sarkar	O/Lock	90	1-6-62	1-6-62	91
34.	Nirond Sarkar	N. Cutter	70	1-9-62	1-9-62	75
35.	Lakshmi Dutta	O/Lock	90	1-12-62	1-12-63	91
36.	Bishnupoda	Cutter	85	1-3-63	1-3-63	85
37.	Sribas Sarkar	O/Lock	90	1-7-63	1-7-63	91
38.	Nanda Jha	Cutter	85	1-9-63	1-9-63	85

Sd. Monohar Lal Mehra, Partner.
14-9-64.
Sd. Surendra Nath Das, Secy.

ANNEXURE "B"

Chart of Production quantum (Present and revised) Central Textile Mills, 149 Mahatma Gandhi Road, Calcutta-7.

Department.	Quality.	Style.	Present quantum of production.	Increased in quantum at Rs. 12 ½ per cent.	Revised quantum of production total of 4 and 5.
1	2	3	4	5	6
		RN-RNS	RN-RNS	RN-RNS	RN-RNS
Cutting ..	G/Man-CHA ..	RN-RNS	25 30	3-2pc—3-9 pc.	28-2 33-9
	KIS-COTY ..	RN-RNS	35	4-4-pc.	39-4 pc.
	Y/India (White)	RN-RNS	20	2-6 pc.	22-6 pc.
	Y/India (Grey)	Do.	16	2-0	18-6 pc.
	E/Fine (White)	Do. ..	18	2-3 pc.	20-3 pc.
	E/Fine (Grey)	Do.	16	2-3 pc.	18-3 pc.
N/Cutting ..	G/Man. CHA KIS COTY	RN-RNS	55	6-11 pc.	61-11 pc.
	Y/India				
	E/Fine (White)	Do.	30	3-9 pc.	33-9 pc.
	E/Fine (Grey)	Do.	25	3-2 pc.	28-2- pc.
O/Lock ..	Soulder—				
	GM-CHA, KIS-COTY ..		250	31-3 pc.	281-3 pc.
	Y/India (white) ..		166	20-9 pc.	186-9 pc.
	Y/India (grey) ..		125	15-8 pc.	140-9 pc.
Mora ..	GM-CHA, KIS-COTY ..		52	5-3 pc.	47-3 pc.
	Y/India (White) ..		30	3-9 pc.	33-9 pc.
	Y/India (Grey)		22 1/2	2-10 pc.	25-4 pc.
	E/Fine (Grey) and (White) ..				
Down ..	GM-CHA-KIS-COTY ..		92	11-6 pc.	103-6 pc.
	Y/India (White)		69	8-8 pc.	77-8 pc.
	Y/India (Grey)		59	7-5 pc.	66-5 pc.
	E/Fine (White, Grey) ..		54	6-9 pc.	60-9 pc.
Chain ..	G/Man-CHA		25 40	3-2 5-0	28-2 45-0
	KIS-COTY		30 45	3-9 5-8	33-9 50-8
	Y/India, E/Fine (White) ..		14 21	1-9 2-8	15-9 23-8
	Y/India (White)	22-25	20 30	2-6 3-9	22-6 33-9
	Y/India (Grey)		12 18	1-6 2-3	13-6 30-3
	Y/India (Grey)	22-25	27 18	3-5 2-3	30-5 20-3
Mon-Ding ..	G/Man, CHA-KIS-COTY ..	RN-RNS	43	5-5	48-5 pc.
	Y/India E/Fine (White) ..	Do.	35	4-5	39-5 pc.
	Y/India E/Fine (Grey) ..	Do.	32	4-0	36-0
Finishing ..	G/Man, BHA, ...	RN-RNS	18	2-3	20-3 pc.
	KIS-Coty	Do.	22	2-9	24-9 pc.
	Y/India (White)	Do.	14	1-9	15-9 pc.
	Y/India (Grey)	Do.	12	1-6	13-6 pc.
	E/Fine	Do.	12	1-6	13-6

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4491-I.R./IR/11L-152(B)/63.—25th September 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4217-I.R./IR/11L-152(B)/63, dated the 7th October 1963, the industrial dispute between Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers Union, 63/1 Kali Banerjee Lane, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah. (Government Order No. 4217-I.R., dated 7th October 1963.) (VIII-238/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Union: Shri S. N. Banerjee, Advocate.

For the Company: Shri S. C. Sen, Advocate.

This industrial dispute under section 10 of the Industrial Disputes Act between Messrs. Calcutta Flour Mills, 11 Shib Thakur Lane, Calcutta-7, and their workmen represented by All-Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah, arises out of Government of West Bengal, Labour Department, Order No. 4217-I.R./IR/11L-152(B)/63, dated the 7th October 1963. The following issue appears in the order of reference.

Issue

Whether the dismissal of Shri Prodyut Kumar Dutta is justified? To what relief, if any, is he entitled?

The parties appeared in this case and submitted their respective written statements. In short, the case of the workmen is that the dismissed workman Shri Prodyut Kumar Dutta, a store-boy of the Company, was connected with the Union activities and, therefore, the management of Messrs. Calcutta Flour Mills (hereinafter described as the Company) sacked him illegally and on frivolous plea and on false allegations. It is stated that on 2nd May 1962 Shri Dutta was assaulted by some persons and an attempt was made to kidnap him. He fell ill. He sent an application for leave supported by a medical certificate through Lalit Mohan Ghosh, another employee, but the letter was not accepted by the Company. It was returned. On 5th May 1962 the said medical certificate with an application was sent through registered post. On 14th May 1962 he received charge-sheets from the Company and he replied thereto by a letter, dated 15th May 1962. There was a show of enquiry in which he was not given proper opportunity to defend himself. He was not allowed to cross-examine the witnesses of the Company or to adduce his evidence. Records of enquiry were not properly kept. The statements of the witnesses were not correctly recorded. He was not given any proper opportunity either to show cause against the proposed dismissal. In short, it has been alleged in the written statement filed by the All-Bengal Flour Mills Workers' Union (hereinafter called the Union), representing the workmen, that the dismissal was bad. The prayer is for reinstatement with full back wages.

The Company has also filed written statement. All material allegations made by the Union have been denied by the Company. It has been stated that on 7th May 1962 the Company received a registered letter from Shri Datta along with a certificate from a panel doctor of the Employees State Insurance Corporation. It was alleged in the application that a letter was sent by Shri Dutta through Lalit Ghosh but the said letter was returned by the Manager of the Company in the afternoon, after keeping the same throughout the day. The company wants to say that this was malicious propaganda amounting to major misconduct as the story of sending the letter by Shri Datta or its return by the Company was false. The story of the Company further is that Shri Dutta had been absenting himself from duty since 3rd May 1962 without giving any information. Lastly, the case of the Company is that on 11th May 1962 the Company issued a charge-sheet and tendered the same to Shri Dutta but the latter refused to accept the same. It is alleged that this refusal to accept the charge-sheet was an offence committed by Shri Dutta. It is stated further that due enquiry was made against Shri Dutta giving him all opportunities to defend his case. The allegations made by Shri Dutta regarding enquiry were all false. The charges were proved against Shri Dutta, and the enquiring officer recommended his dismissal. The Manager of the Company gave another opportunity to Shri Dutta to show cause against the proposed dismissal. The representation of Shri Dutta was considered and Shri Dutta was ultimately dismissed. The story about unfair labour practice has been denied.

On the side of the workmen, the dismissed workman and Shri Mukti Pada Banerjee have been examined. The Company has examined only one witness. Besides the oral evidence, the Company has produced several documents which have been ultimately marked exhibits in this case. There is, however, no documentary evidence on the side of the Union.

In the written statement filed by the Company one legal objection was taken regarding the jurisdiction of the Tribunal on the ground that All-Bengal Flour Mills Workers' Union appearing in this case did not represent any of the workmen of the Company and that the workmen of the Company never raised any dispute in respect of the dismissal of Shri Dutta. At the time of argument, however, no argument was advanced before me to suggest that it was not an industrial dispute. P.W. 1, the dismissed workman, has stated that previously he was a member of Pachim Banga Mazdoor Congress of Nabajyoti Babu. The case of the Company is that the Company's workers were represented by West Bengal Flour Mills Mazdoor Congress of Shri Nabajyoti Barman. The witness has stated that many of the members of that Congress joined All-Bengal Flour Mills Workers' Union. From the trend of evidence of P.W. 1, it is clear that an appreciable number of Company's workers are members of All-Bengal Flour Mills Workers' Union, and that the Union is competent to espouse the cause of the workman. I, however, find that the present dispute is an industrial dispute.

I shall now consider the nature of enquiry held against Shri Dutta. P.W. 1 has stated that Shri Tripathi was the enquirying officer and Shri Mukti Pada Banerjee was his recorder. He has stated that he was not offered any opportunity to cross-examine the witnesses examined on behalf of the Company. He has further stated that he wanted to examine Abdul Salim and Anil Das as his witnesses, and they were examined. His further evidence is that the statements made on 16th June 1962 were not correctly recorded by the enquiring officer but he gave his signature on it. He has stated that the statements were not read over to him and on 23rd June 1962, on his request, his statements were explained. At that time he came to learn that his statements were not correctly recorded and that many of the statements were not recorded at all. He has further stated that he was allowed to make fresh statements that very day but when those statements were recorded, they were found incorrect. As a protest he did not give his signature on it. Shri Dutta has stated that as he was feeling unwell, he was permitted to submit his written statememnts afterwards. Accordingly, he sent his statements through registered post. That written statement is Ext. H. The records of the enquiry are Ext. N. P.W. 2, Shri Mukti Pada Banerjee, recorded these proceedings under the direction of the enquiring officer. P.W. 2 has stated that he recorded the proceedings at the instance of the enquiring officer. With regard to Anil Das, the witness examined at the enquiry, the evidence of Shri Banerjee is that the statements recorded by him are not faithful and correct translations of the statements made by Shri Das. He has stated that following the statements of Anil Das, Shri Tripathi, the enquiring officer, gave dictation and he recorded that accordingly. P.W. 2 has further stated that Shri Dutta wanted to cross-examine Anil Das, Phani Bose and Abu Salim but he was not allowed to do so. This witness has been thoroughly tested by cross-examination and his hidden real self has been exposed. He has admitted that he noted under the deposition of Lalit Ghosh that Pradyut Dutta was not willing to ask any question to the witness. He wrote it at the instance of Shri Tripathi. Similar note was made at the end of deposition of Sankar at the instance of Shri Tripatni. The entire records of the proceedings collectively marked Ext. N, are in the hand-writing of Shri Muktipada Banerjee, and this fact is admitted. The first sitting was held on 16th June 1962. Shri Muktipada was examined on that day. Shri Datta gave his signature at the end of his deposition recorded by Shri Banerjee. The Company's witness Sankar Dey was examined but Shri Banerjee recorded that Shri Dutta was not willing to cross-examine him. Similarly Lalit Babu was examined but Shri Dutta refused to ask any question to the witness. After the examination of the witnesses, Shri Dutta made statement on 23rd June 1962. This time Shri Dutta wanted to modify his previous statement. He wanted to say that in the application sent along with E.S.I. certificate, he stated about his mother's illness as a ground for his leave. Shri Dutta further refused to give any further evidence before the enquiring officer and he wanted to send his statement in writing by registered post. Abu Salim, Phani Bose and Anil Das were also examined. Practically speaking, before this Tribunal, P.W. 2 wants to say that the records of the enquiring proceedings do not represent the actual state of affairs. His evidence is that the recording was made wrongly at the direction of the enquiring officer. I put several questions to the witness. He has stated that before his own union was formed, he had occasions to place the grievances of the workmen before the management. In previous occasions also he was called by Shri Tripathi in several enquiries to record the proceedings. At the enquiry against Shri Dutta, P.W. 2 protested when Shri Tripahi was rendering wrong statements of the witness. The witness has stated that he did not refuse to record the wrong and incorrect statements of the witnesses. The witness wanted to say that he was a champion for the workmen and he was fighting for their grievances. It is strange that when he found that wrong recording was being made, he did not raise his little figure but, rather, it was he, who prepared the wrong and false record quite consciously to the prejudice of the workmen. The witness has given an explanation saying that he did not give up the recording because he would be sacked if he refused to record the statements. He has stated further that he recorded the statements in order to save his job and also for the interest of the Company. This witness, I must say, is a dangerous man. He is not only an untruthful and dishonest person but he is a thoroughly unscrupulous person who will not to hesitate to achieve his own purpose by any means, foul and dishonest. I have marked the demeanour of this witness and I believe that he is a dangerous man to rely upon. Similarly, P.W. 1. Shri Dutta has not stated true fact. He has made contradictory statements on important matters, and he has been changing story and story at different stages. I have considered his evidence and I have noticed that he is not consistent in his evidence throughout. He is always evasive, supressive and vague. He has not been corroborated by any reliable or independent evidence. It has not been proved either before the enquiry or before me that, in fact, Shri Dutta sent any letter to the Company along with the E.S.I. certificate. I have no manner of doubt in my mind when I say that the story of sending the letter along

with E.S.I. certificate through Lalit Ghose to the Company is an after-thought. However, on consideration of the evidence on record and going through the enquiry proceedings, I find that sufficient and reasonable opportunities were given to Shri Dutta to defend himself by cross-examining the Company's witnesses and by examining his own witness. I cannot hold that the statements of the witnesses have not been correctly recorded. I find no evidence that the enquiry was a mala fide one.

I shall now deal with the charges levelled against Shri Dutta, and in this connection I will see how far they have been proved before the enquiring officer or before me. I am also to see whether the finding of the enquiring officer is perverse on the very face of it. The charge-sheet is Ext. D. This is dated 11th May 1962. There are two charges. The first charge is that Shri Dutta stated in his letter, dated 5th May 1962, that the E.S.I. certificate had been sent through Lalit Ghose and that the said certificate had not been accepted but returned by the Company. This allegation made by Shri Dutta was untrue and the making of such allegation against the management was nothing but a malicious propaganda against the mill amounting to major misconduct. The second charge was that Shri Dutta had been absenting himself without giving the Company any information and that this absence without information was an offence under the provisions of the Standing Orders. The second charge-sheet is Ext. E. This is dated 12th May 1962. The allegation is that the charge-sheet, dated 11th May 1962, was handed over to Shri Dutta on 12th May 1962 by Phani Bhusan Ghose and Dinesh Pandey but Shri Dutta refused to accept it. This refusal was a misconduct. The explanation submitted by Shri Dutta is Ext. F. I have gone through the records of the proceedings including the decision of the enquiring officer. The enquiring officer has found that the allegations made by Shri Dutta in his letter, dated 5th May 1962, were false. I have found that the proceedings of the enquiry have been correctly recorded. I have also considered Ext. H, a statement sent by Shri Dutta, and also Ext. F, the explanation to the charges. Exhibit H is a fraudulent document. Shri Dutta played a trick by sending this written statement without being requested by the enquiring officer. This statement was sent in order to make an attempt to reconciliate his contradictory statements. However, the enquiring officer does not appear to be perverse or unreasonable when he did not believe the story of sending any letter by Shri Dutta through Lalit Ghosh. Shri Ghose was examined at the enquiry. He deposed against Shri Dutta. The delinquent was not willing to put any question. However, it has been rightly found that the story of despatch of such a letter along with a medical certificate through Shri Ghosh was false. The enquiring officer, however, did not come to any finding with regard to the charge that Shri Dutta was absent without information to the Company. The enquiring officer considered the other charge relating to the refusal to accept the charge-sheet, dated 11th May 1962. The enquiring officer found Shri Dutta guilty to the charge. This finding is very reasonable according to the materials gathered at the enquiry. Now the question is whether the recommendation and other findings of the enquiring officer are acceptable. The enquiring officer has stated that the false allegations made by Shri Dutta in his letter, dated 5th May 1962, against the management are acts of subversive of discipline which amounted to a gross misconduct. He has against found that the refusal to accept charge-sheet is also a major misconduct according to the Company's Standing Orders. It has been accordingly held by the enquiring officer that Shri Dutta should be dismissed. The standing orders of the Company will appear in the award of the Industrial Tribunal marked Ext. P. Order No. 14 of the Company's standing orders relates to misdemeanours. Order No. 15 speaks about major misdemeanours. A workman may be dismissed only on account of major misdemeanours. I have gone through the standing orders of the Company and I do not find that either making of false allegation or false propaganda against the management or the refusal to accept the charge-sheet is an offence under the order Nos. 14 and 15. In the charge-sheet it was alleged that Shri Dutta made a false propaganda against the management. In his findings the enquiring officer does not say that any false propaganda was made by Shri Dutta. He has found that Shri Dutta made false allegations that he had sent any letter to the management and that the said letter had been refused by the Company. Mere making false allegations cannot be characterised as making false propaganda. In the present case there is no evidence that Shri Dutta was making any propaganda that his letter had been refused by the management. Ext. B, the letter, dated 5th May 1962, was addressed to the Manager of the Company. It was sent by post. He has stated in this letter that he had sent a letter previously and that that letter had been returned in the afternoon. This allegation was false no doubt, and this statement was made only to make it appear that he was very prompt to inform the management about the illness asking for leave. This does not, however, mean that it was a propaganda against the management. On this point, therefore, the charge about false propaganda has not been proved before the enquiring officer. The enquiring officer has found that this false allegation was an act of subversive of discipline which is a gross misconduct. This statement that the false allegation as made in this case is an act of subversive of discipline cannot be accepted. This cannot be called a gross misconduct according to the rules of the Company. The standing orders of the Company do not support this finding. Any act of subversive of discipline has not been clearly defined by the standing orders. In orders Nos. 14 and 15 there is no mention about any "act of subversive of discipline". The standing orders of the Company do not also say that any workman should be dismissed on the ground of refusal to accept the charge-sheet. It has not been defined that the refusal to accept any charge-sheet will amount to major misconduct. I fail to understand how the enquiring officer found that the making of false allegations against the management and the refusal to accept the charge-sheet would be gross or major misconduct according to the standing orders of the Company or how the

enquiring officer could recommend dismissal in these circumstances. The findings and the recommendations of the enquiring officer in this respect were unreasonable, illegal and not in accordance with the standing orders of the Company. It further appears that the Company did not consider this aspect of this matter, and the management unreasonably and without any justification dismissed Shri Dutta from service. The action of the management is, therefore, clearly against the standing orders prescribed for the Company.

Before I come to an end I am to mention a point of law raised from the side of the Union. It has been argued that the order of dismissal being retrospective in effect is invalid in law. From the side of the Company it has been argued that the order of dismissal should be treated as prospective, with effect from the date of order. My attention has been drawn to the decision of Mr. Justice Bachawat, reported in 1957, L.L.J. Vol. I, at page 223. In this case a workman was dismissed, with effect from the date of suspension. It was, in fact, retrospective in effect. On this point Mr. Justice Bachawat held as follows:

> "It is true that the plaintiff could not be dismissed with retrospective effect as from 28th April 1949. The order, dated 21st May 1949, could speak only as from the date of order. The order, however, is a clear notice that the plaintiff is removed from the Corporation's service. The removal could not take effect from 28th April 1949. In my opinion the order, dated 21st May 1949, should be treated as a notice of dismissal as from that date".

Mr. Justice Banerjee in a case reported in 1962, L.L.J., Vol. I, at page 471 has clearly held that it is now settled fact that there should be no dismissal or discharge made with retrospective effect and in that case the order of discharge passed against a workman was set aside. On this point there is a decision of Division Bench of our High Court, reported in 1961; L.L.J., Vol. II, page 283. In this case several decisions has been considered and it has been held that suspension or dismissal or removal from service with retrospective effect has always been condemned by the Court as illegal and invalid. The latest case decided on this point by our High Court has been published in 1964, Indian Factories and Labour Reports, Vol. IX, Part II, page 59. In this case it has been held that dismissal with retrospective effect is illegal but this is subject to the condition that if such a dismissal be made according to the service conditions, it would be within the competence of the employer. In view of the decision of the Division Bench of Calcutta High Court and especially in view of the last decision mentioned above, I hold that the order of dismissal passed against Shri Dutta is illegal. The copy of the order of dismissal is Ext. M. This is dated 23rd July and the order of dismissal was to take effect from 3rd May 1962. The order of dismissal, therefore, is clearly illegal.

In view of my findings above, I hold that Shri Prodyut Kumar Dutta should be reinstated in his former position with continuity of service by the Company and be paid all his back wages for the period of non-employment within a month from the date of publication of this award in the "Calcutta Gazette".

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

B. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
12-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 4517-I.R./IR/11L-165(A)/64.—28th September 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3220-I.R./IR/11L-327/61, dated the 9th August 1963, the industrial dispute between Messrs. Sree Satya Narayan Rice and Oil Mills, P.O. Alipurduar, Jalpaiguri, and their workmen represented by Alipurduar Rice and Oil Mills Mazdoor Union, P.O. Alipurduar, Jalpaiguri, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Sree Satya Narayan Rice & Oil Mills, P.O. Alipurduar, Jalpaiguri, and their workmen represented by Alipurduar Rice and Oil Mills Mazdoor Union, P.O. Alipurduar, Jalpaiguri. (G.O. No. 3220-I.R., dated 9th August 1963.) (VIII-153/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. Sree Satya Narayan Rice and Oil Mills, P.O. Alipurduar, Jalpaiguri, and their workmen represented by Alipurduar Rice & Oil Mills Mazdoor Union, P.O. Alipurduar, Jalpaiguri, arising out of Government of West Bengal, Labour Department, order No. 3220-I.R./IR/11L-327/61, dated the 9th August 1963. The issue is as follows:

Issue

Whether the refusal of employment to Shrimati Pagli, Shrimati Sundari, Shrimati Kesia, Shrimati Kumuda, Shrimati Sarojini, Shrimati Sakli and Shrimati Budhia is justified? To what relief, if any, are they entitled?

The parties appeared and submitted their written statements. The case became ripe for hearing. In the mean time there was a talk between the parties for compromise. Today the representatives of btoh the parties have appeared before me and submitted that the dispute has been compromised amicably between the parties. A joint petition of compromise has been filed. I have considered the petition and the submissions of the parties. The settlement is legal, fair and voluntary. A copy of the receipt has been filed. It appears that as per terms of settlement an amount of money has been paid to the Union by the employer. I am satisfied that at present there is no dispute between the parties and as desired by both the sides, I hereby pass a "no dispute" award.

Dictated and corected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
11-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDER

No. 4851-I.R./IR/11L-90/62.—9th October 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 4559-I.R./IR/11L-90/62, dated the 8th November 1963, the industrial dispute between Messrs. Bengal Waterproof Works (1940) Ltd., P.O. Panihati, 24-Parganas (Head Office at 32 Theatre Road, Calcutta-16), and their workmen represented by Bengal Waterproof Workers' Union, Nilganj Road, P.O. Agarpara, 24-Parganas, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bengal Waterproof Works (1940) Ltd., P.O. Panihati, 24-Parganas (Head Office at 32 Theatre Road, Calcutta-16), and their workmen represented by Bengal Waterproof Workers' Union, Nilganj Road, P.O. Agarpara, 24-Parganas. (Case No. VIII-263 of 1963.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

Appearances:

For the Company: Shri Nalini Mohon Das Gupta, Advocate, assisted by Shri Dilip Kumar Das Gupta, Advocate.

For the Union: Shri Dwizendra Lal Sen Gupta, Advocate.

By its Labour Department order No. 4559-I.R./IR/11L-90/62, dated Calcutta, the 8th November 1963, the Government of West Bengal referred this industrial dispute for adjudication under section 10 of the Industrial Disputes Act. One party to the reference is Messrs. Bengal Waterproof Works (1940) Ltd., P.O. Panihati, 24-Parganas (Head Office at 32 Theatre Road, Calcutta-16) (hereinafter to be described as the Company) and the other party are

their workmen represented by Bengal Waterproof Workers' Union, Nilganj Road, P.O. Agarpara, 24-Parganas (hereinafter to be described as the Union).

The following four issues have been referred for my adjudication:

(1) Whether the dismissal of Shri Khagendra Lal Choudhury and Shri Santosh Kumar Sarkar is justified? What relief, if any, are they entitled to?

(2) Whether the termination of service of Shri Jogindar Roy and Shri Ram Swarup Tewari is justified? What relief, if any, are they entitled to?

(3) Is the merger of tiffin allowance with dearness allowance justified? To what relief, if any, are the workmen entitled?

(4) Whether the claim of the following employees of Company's canteen for retrenchment compensation is justified? To what relief, if any, are the workers entitled?

(a) Shri Suresh Chandra Dey.

(b) Shri Subal Chandra Kundu.

(c) Shri Dhirendra Nath Nag.

(d) Shri Pabitra Kumar Das.

Written statements were filed in due course by the two parties. Later on I shall deal exaustively with the written statements of the parties. At present I shall only give an indication as to what are the respective cases of the parties with regard to the various issues. As to Issue No. 1 the case of the Union is that Shri Khagendra Lal Choudhury and Santosh Kumar Sarkar have been unjustifibly dismissed by the company because of their participation in a lawful and peaceful strike. They have been victimised by the company for their association with the Union and for their participation in the strike and the grounds on which they have been dismissed are unfounded and unsubstantial.

As regards Issue No. 2 the case of the Union is that Shri Jogindar Roy could not resume his duties in time after the strike on account of illness and the termination of his service is not justified. As regards Ram Swarup Tewari the case of the Union is that he absented himself from duty on account of illness after having submitted an application for leave and the termination of his service is unjustified.

As to Issue No. 3 the contention of the Union is that the tiffin allowance of Rs. 4 should not have been merged in dearness allowance and it should be paid separately to the workers.

Regarding the fourth and last issue the case of the Union is that the four workmen named in that issue have been retrenched by the company without any notice and without any valid reason. Although they were employed in the canteen they were employees of the company and the company is not entitled to retrench them arbitrarily and without any notice.

The company has traversed all the points raised in the written statement of the Union. They have alleged that the dismissal of the employees mentioned in Issue No. 1 and the termination of service of the employees mentioned in Issue No. 2 are justified and the company did not act vindictively or in a mala fide way in dispensing with their service. As regards the termination of service of Shri Jogindar Roy it is stated specifically that this reference is incompetent inasmuch as his case is covered by a tripartite agreement. Regarding Issue No. 3 the company contends that tiffin allowance constitutes only a part of wages and there is no illegality in merging it with dearness allowance.

Regarding the last issue, namely, the retrenchment of four canteen workers case of the company is that they were not employees of the company but of the Canteen Managing Committee and the workmen are not entitled to get any relief as against the company.

DECISION

I shall now take up the issues one by one. The first issue is to the following effect:—

Whether the dismissal of Shri Khagendra Lal Choudhury and Shri Santosh Kumar Sarkar is justified? What relief, if any, are they entitled to?

This issue involves the question of the propriety of dismissal of two workmen, Khangendra Lal Choudhury and Santosh Kumar Sarkar. I shall take up the case of these two workmen one after another.

First I take up the case of Khagendra Lal Choudhury. It is an admitted fact that this workman has been serving the company since 1946. According to his evidence he worked as a turner until his dismissal and he got a total pay of Rs. 136 including dearness allowance. This witness was in Burma in the Indian National Army before he obtained employment in this company. He was brought from Burma by Government and was given appointment by the then Proprietor Shri Surendra Mohon Bose.

According to the case of the company this workman was not dismissed from service but his service was terminated for an act of wilful insubordination which I am going to state presently. It is an admitted fact that inside the factory premises there is a two storied building which is known as Institute Building. The ground floor of that building is still used for purposes of the Institute. It is also an admitted fact that a group of I.N.A. people came and took employment in this company in 1946. For want of any other suitable accommodation they were accommodated on the first floor of the Institute Building which comprised one big hall at that time. According to the evidence of Shri Ramendra Sundar Roy (O.P.W. 2) who is the Works Superintendent in this company the area of the hall would be 75 feet by 25 feet. From evidence I am satisfied that when I.N.A. people were accommodated in this hall there was no partition wall of any sort in the hall. It is an admitted fact that subsequently this hall was divided into four rooms by means of split bamboo partitions and each room was occupied by different workers who sometimes brought their families in the rooms. Khagendra brought his family in one of the rooms in 1956. The case of the company is that he did this surreptitiously without the knowledge of the company. That allegation of the company cannot be

believed and I must hold that Khangendra brought his family in one room of the hall with the knowledge of the company. Of late years Khagendra was being asked by the company to vacate this room of the hall. He refused to accede to the demand of the company and this has resulted in his dismissal or termination of service which, in the present case, amount to the same thing in my judgment. A copy of the letter of termination has been marked Ext. 4 in this case. It is dated 30th July 1962. The letter is quoted below:—

" BENGAL WATERPROOF WORKS (1940) LTD.

P/F/304 Calcutta, 30th July 1962.

To

Sri Khagendra Lal Choudhury,

We refer you to our letter No. P/F/258, dated 10th July 1962, to which no reply has been received from you as yet. You are still occupying the quarter which is meant for staff and not for a workman of your category. You have not deliberately shifted to the new quarter allotted to you, consistent with your category, in spite of the various opportunities given to you.

In these circumstances, you cannot be retained in the company's employment and accordingly this notice is given that your service will stand terminated with effect from 1st of September 1962 as per clause 14 of the Company's standing orders. Please note that in case you shift to the new quarter allotted to you within August 1962, this letter of termination will be treated as cancelled.

In this connection, a letter of the Union, dated 17th July 1962, has been received making various allegations which are baseless.

For Bengal Waterproof Works (1940) Ltd.
Sd. ILLEGIBLE,
Works Superintendent."

It is the case of the Union that although in the above letter it has been stated that the letter of termination would be treated as cancelled if Khagendra shifted to the new quarters allotted to him within August 1962, the company really dismissed him from service in a vindictive spirit because Khagendra had participated in a strike which had lasted from 9th April 1962 up to 30th May 1962. It was further alleged on behalf of this workman that the alternative quarters offered to him could not bear comparison with the quarters he was already occupying and the question of Khagendra's shifting to the new quarters was made a mere pretext for the purpose of dismissing him. The strike is admitted. It is also an admitted fact that the strike ended according to a tri-partite settlement, dated 30th May 1962 (vide Ext. A). I shall now examine the question whether the real motive of the company for terminating the services of Khagendra was to victimise him for his participation in the strike.

In the above connection I may first of all refer to a letter of the company, dated 3rd January 1962. By this letter the In-charge of Welfare Department requested Khagendra to vacate the room of the hall which he was occupying and to take his accommodation in a room of the Kuncha shed built for that purpose near the quarters of other workers of the company (Ext. 2). In reply Khagendra wrote a letter on 13th January 1962 requesting the company to allow him to remain in his present quarters because the new quarters which were offered to him had not the same convenience as the hall room. Before Khagendra wrote this letter the company had given him another letter on 12th January 1962 (Ext. C) for vacating the room of the Institute Building. It appears that after Khagendra's letter dated 13th January 1962, the matter rested there for a few months until it was again taken up by the company on 1st June 1962. On that date the Welfare-in-charge Shri G. C. Dutta directed Khagendra to vacate the hall room within 7 days from receipt of this letter and to occupy the new room which had been allotted to him and which was suitable for workmen of his grade [Ext. I(2)]. Khagendra did not comply with the order of the company. So on 10th July 1962 the company wrote another letter to him threatening to take disciplinary action under the Standing Orders of the company if the order was not complied with. This letter was replied to by the Union on behalf of Khagendra on 16th July 1962. (vide Ext. 8). In this letter the propriety of the order of the company was challenged and it was stated that Khagendra was prepared to shift to any "suitable alternative family quarters". This letter was followed by the letter of dismissal, dated 30th July 1962, to which I have already referred. The reply to this letter given by Khagendra was marked Ext. 9. It was stated therein that Khagendra was a family man accustomed to a particular mode of accommodation and he could not leave his quarters so long as accommodation of simialr size was not offered to him. It was also stated that the proposed quarters were very much "inferior in size, without electric light, without sanitary arrangement and without water tap or tube-well". There was some further correspondence between the parties to which I need not refer. Suffice it to say that the company was insisting that Khagendra should shift to some new quarters built for workmen of his category and Khagendra was refusing to carry out the order of the company as the new quarters were inferior to the hall room in every respect. It could not possibly be disputed by the company that the new quarters offered to Khagendra were very much inferior to his present quarters in every respect. The hall room occupied by Khangendra was on the first floor of a two storied building. The new quarters had walls of matted bamboos and pucca plinth. The room was not pucca. There was no electric installation and the surroundings were not as congenial as those of the hall room. The question which becomes pertinent in this case is whether Khagendra was justified in refusing to shift to his new quarters which had these draw backs and disadvantages.

On behalf of the Union Shri Sengupta wanted to submit that the occupation of the hall room of the first floor of the Institute Building for a number of years without any objection by the company had practically become a condition of service of Khagendra and the company was not justified in asking him to remove to new quarters which did not offer the same amenities and convenience as the existing quarters. Shri Sengupta further submitted that in asking Khagendra to vacate the hall room of the Institute Building the company was taking a penal measure against him for his participation in the strike. I shall now examine how far these two contentions are correct.

As regards the first contention, I am definitely of opinion that this should be rejected straightaway. The Union could not make out even the semblance of a case that it was a condition of service of Khagendra that he would be entitled to occupy a room in the Institute hall as long as he would remain in service. From evidence I am satisfied that the entire hall of the first floor of the Institute Building, a part of which is occupied by Khagendra was improvised as temporary quarters for a group of I.N.A. men who had been taken in the service of this Company in 1946. Gradually most of the people left. Khagendra and a few others remained. It is true that in 1956 Khagendra brought his family here and that fact must have been within the knowledge of the company. But it is also true that from the year 1955, the Company was issuing notices to other co-occupants of the hall for vacating the same and shifting to new quarters (vide Ext. 5, dated 12th September 1955). The demand of the company that this hall should be vacated is not, therefore, a new demand. The company is not bound to provide quarters for its workmen, although as a matter of grace, the company has allotted rent-free quarters to a substantial number of workmen. It does not appear that between 1955 and 1961 the company made any serious attempt to remove Khagendra from the hall room. As I have already pointed out the matter was again taken up in January 1962 (vide Ext. 2, dated 3rd January 1962). I have also pointed out that Khagendra persistently refused to vacate this room until another room of equivalent dimension and equal amenities was allotted to him. This claim of Khagendra has no basis either in law or in fact and the mere fact that the company has allowed him to occupy a portion of the hall room for a period of 16 years would not mean that he has acquired a permanent right to occupy the room. Such occupation is not referable to any service condition of Khagendra. In fact he had an exaggerated opinion of his own right when he refused to vacate the room in spite of the demand of the company.

I next consider the second argument of Shri Sengupta that the act of the company in the present case amounts to victimisation or unfair labour practice. Shri Sengupta argued that although the letter of termination is couched in a simple language the act of the company amounts to a dismissal of Khagendra for his participation in the strike to which I have already referred. In this connection Shri Sengupta drew my attention to a well known decision of the Supreme Court reported in 1960, I, L.L.J. page 587 (Assam Oil Company Limited versus its workmen). It has been held by their Lordships of the Supreme Court in that case that the words used in the order of discharge and the form which it may have taken are not conclusive in the matter and the Industrial Tribunal would be entitled to go behind the words and the form and decide whether the discharge is a discharge simpliciter or not. Their Lordships have further held if the bona fides of the exercise of power by the company in a particular case are successfully challenged, then the Industrial Tribunal would be entitled to interfere with the order in question. Shri Sengupta argued that in the present case the order of termination of the service of Khagendra which came in the wake of the settlement of the strike must be held to be mala fide and not in bona fide exercise of the power of the company. This argument of Shri Sengupta does not take note of the fact from 1955 onwards the company had been asking the occupants of the hall to vacate it. Concrete steps were taken against Khagendra from 3rd January 1962. The strike began on 9th April 1962 and it came to an end on 31st May 1962 in pursuance of a tri-partite settlement. Thereafter the matter was taken up by the company on 1st June 1962 [vide Ext. I(2)]. It is true that this letter was given to Khagendra on the day following the day of resumption of work by the strikers. But from this fact alone it cannot be said that the action of the company in the present case was mala fide or vindictive. From the evidence given by the company's Welfare-in-charge Gopal Chandra Dutta (O.P.W. 1) and Shri Ramendra Sundar Roy (O.P.W. 2) I am satisfied that this hall is really required by the company for the purpose of the Institute and the company has been shifting the occupants of the hall gradually to other places. This attempt of the company to recover possession of the hall cannot be said to be mala fide nor it can be said that the act amounts to victimisation. In the Supreme Court decision of National Tobacco Company of India Limited versus Fourth Industrial Tribunal reported in 1960, 2, L.L.J. page 175 it has been laid down that victimisation means one of two things. The first is when the workman concerned is innocent and yet he is punished because he has in some way displeased the employer. The second case of victimisation is where an employee has committed an offence but he is given a punishment quite out of proportion to the gravity of the offence simply because he has incurred the displeasure of the employer. In the instant case there can be no question of victimisation. The company requires the hall for its own purpose. The company is not bound to supply Khagendra with quarters of equivalent amenities and conveniences.

From the preceding findings it would appear that the termination of service of Khagendra is not altogether unjustified. There are, however, certain facts which may be urged in Khagendra's favour. Before the termination of his service he served for 16 years in the company without any blemish. The company allowed him to remain in a portion of the Institute hall for long 16 years. The quarters which were offered to him as a substitute were very much inferior. From the tolerance shown by the company Khagendra came to entertain an exaggerated opinion about his own right in the matter of occupation of quarters. In these circumstances I am inclined to reinstate Khagendra and to set aside his order of dismissal if he vacates the hall room within the time which I shall allow and shifts to some other place offered by the company or to a place of his own. I shall make suitable orders in the concluding portion of the award.

I now come to the case of Shri Santosh Kumar Sarkar. This workman has been removed from the service of the company under circumstances which bear some analogy to the removal of Khagendra.

Santosh served this company for about 17 years. He was a science graduate and got a total pay of Rs. 215 per month when his service was terminated. He was removed from service for refusing to carry out an order of the company just as Khagendra was removed from the service for refusing to carry out another order. I shall presently state what this order was in the case of Santosh.

Santosh is a married man having got three children. Previously he lived in the company's quarters at Panihati. His wife lived in those quarters up to 1954 when she became insane. She was then removed to Calcutta for treatment and since 1954 she has been residing there. Santosh used to work as a Supervisor in the Spreading Department of the company. This department works in two shifts, namely, 'A' shift and 'B' shift. The hours of work in the 'A' shift are from 5-30 a.m. to 10-30 a.m. and again from 1-30 p.m. to 4-30 p.m. The hours of "B" shift are from 10-30 a.m. to 1-30 p.m. and again from 4-30 p.m. to 9-30 p.m. It is not disputed that Supervisors and workers working under their supervision have got to work for one month at a stretch in these two shifts alternatively.

The case of Santosh is that he had to look after his insane wife during the night and when working in the "A" shift it was not possible for him to attend work punctually and he applied for permission to attend his work in that shift a little late and the company permitted him to attend his work in the "A" shift at 6 a.m. instead of 5-30 a.m. in the morning. Admittedly this permission was withdrawn before the discharge or dismissal of Santosh.

That Santosh was allowed to attend the "A" shift at 6 a.m. at least for a few months in 1956 is admitted by the company. On 25th October 1956 Santosh made an application to the Manager of this company for being allowed to come 10 or 15 minutes late every day during "A" shift duty because his wife was suffering from insanity and she had to be kept in Calcutta for treatment and because Santosh was to look after his wife in Calcutta. This application of Santosh was marked Ext. H. It bears an endorsement of Shri R. S. Roy (O.P.W. 2) which is dated 27th October 1956. The endorsement is to the following effect:

"Custodian,

Shri S. Sarkar is allowed to join at 6 a.m. for 1956 only. His late attendance will be excused after 6 a.m. in 1st relay but after 1-30 p.m. in 2nd relay. It will stop automatically after 31st December 1956.

(Sd.) R. S. Roy.
27-10-56."

The endorsement would show that Santosh was allowed to join at 6 a.m. although in his application he had asked for a concession of 10 or 15 minutes extra time. This difference is not material because it is the case of both parties that Santosh really required half an hour's extra time for coming from Calcutta for "A" shift duty. The genuineness of his endorsement was challenged by the Union in respect of two portions. The original of this document was also produced by the company. It was alleged on behalf of the Union that the words "for 1956 only" appearing between the first and second lines are a subsequent interpolation and the last sentence stating that it would stop automatically after 31st December 1956 is also a subsequent interpolation. On this point there is the evidence of Santosh Sarkar on the side of the Union and there is the evidence of Shri R. S. Roy on the side of the company. I can only say that these alleged interpolations have a suspicious look about them, but it is difficult to hold positively that they were really interpolated at a subsequent time. In one of his letters to the company Santosh definitely stated that no time limit was originally mentioned but that allegation was not traversed by the company. I may, however, say that the adjudication of this dispute between Santosh and the company does not in any way turn on the question whether the alleged interpolations were subsequently written by R. S. Roy.

It is not denied by the company that permission was given to Santosh on 27th October 1956 for coming half an hour late in the "A" shift nor can it be disputed that since that date Santosh used to attend his duty for the "A" shift at about 6 a.m. every day unil this matter was raised by the company in writing for the first time on 13th June 1962.

The first letter of the company regarding the question of late attendance of Santosh in the "A" shift is dated 13th June 1962 and is marked Ext. H(1). The relevant portion of this letter runs to the following effect:

"On checking your attendance it is found that you are regularly coming late in your "A" shift duty period. It is reported that for your above bad time keeping, the departmental work is suffering at start of "A" shift for want of supervision required at the time.

The undersigned pointed out to you regarding this many times and asked you verbally to rectify, but, finding no effect, referred this to Works Superintendent for taking necessary action.

Yours faithfully,
For BWW (1940) Ltd.
(Sd.) N. C. Gupta,
Prodn. Supdt."

Santosh replied to this letter on 16th June 1962 (vide Ext. 11). He stated therein that a perusal of the last five years' attendance record would show that his attendance was in "A" shift at 6 a.m. and this was obviously with the consent and approval of the Production Superintendent, as Santosh had to attend factory from Calcutta. Santosh requested the company to withdraw its letter, so that he might not be put in an embarrassing position beyond his control.

It appears that on 16th June 1962 the company wrote a letter to Santosh asking him to explain his conduct regarding habitual late attendance. Santosh replied to this letter on 18th June 1962 (vide Ext. 12). In that letter he stated that his attendance position in "A" shift since 1957 would show that he invariably came half an hour late for the morning shift because he had to avail himself of the 5 o'clock train in the morning. Santosh further stated in this letter that he had been allowed to enjoy this privilege for five years because of his unfortunate family circumstances and as it was almost an impossible task for Santosh to attend the morning shift in time from Calcutta the withdrawal of the privilege would amount to victimisation. The next important letter is one issued by the company on 22nd June 1962 which is in the nature of a charge-sheet and the main charge was that Santosh was habitually late in attendance (vide Ext. H). This letter was replied to by Santosh on the very next day, namely, on 23rd June 1962 and he only reiterated his former statement that his late attendance for the "A" shift was not intentional and was due to reason beyond his control. He further prayed that he might be given "B" shift duty exclusively so that his attendance would be regular (vide Ext. H). The company gave a reply to the letter of Santosh on 4th July 1962 (Ext. 5). In this letter it was stated that permission had been given to Santosh for coming late in the "A" shift on temporary basis and unless he reported for duty punctually in future the company would be compelled to take necessary steps for terminating his services. There was an exchange of some letters between the company and the Union over this matter to which no reference need be made. Santosh replied to the letter of the company, dated 4th July 1962, on 3rd August 1962 alleging that the letter had been delivered to him on 19th July 1962. He again stated in this letter that he would not be able to attend "A" shift duty without being late for reasons beyond his control and he requested the company to make arrangement for his transport from Calcutta for timely attendance in "A" shift. This letter was followed by the letter of the company, dated 17th September 1962, which is in the nature of a second charge-sheet and Santosh was asked to explain within two days from the receipt of this letter why his service should not be terminated. Santosh gave his reply on 19th August 1962 in which he asked the company to consider the extenuating circumstances in his favour and also to desist from raising questions which had never been raised in the past. He also requested the company not to address any further letter to him (Ext. H). After this the company issued the letter of dismissal on 30th August 1962 mentioning at the same time that the letter would not be operative if Santosh was agreeable to attend his duty punctually.

The above is a summary of the main correspondence which passed between the company and Santosh before the former terminated the service of the latter. Two things will clearly emerge from the above correspondence. Within a fortnight of the date of the calling off of the strike by a tri-partite agreement the company began to insist on punctual attendance of Santosh for the "A" shift. Santosh expressed his inability to do so and gave out that his attendance for the "A" shift would not be regular by reason of unavoidable circumstances and the company had allowed him permission to attend the "A" shift half an hour late. From the letters of Santosh it would be clear that he was of the view that he had been granted permission for this late attendance without any limitation of time and this had developed into a condition of service and the company was not justified in withdrawing this concession. It was also contended on his behalf that withdrawal of the concession soon after the strike was nothing but victimisation.

I have carefully considered the argument advanced by Shri Sengupta on behalf of this workman and I am unable to say that the action of the Company in withdrawing the abovementioned privilege amounted to victimisation. I am satisfied from evidence that Santosh was attending his "A" shift duties beyond schedule time with the knowledge of the company. No exception was taken to such late attendance because of the special circumstances of Santosh's case. It is also quite likely that but for the strike and but for Santosh's participation in it this question might not have been raised at least for an appreciable time. This does not, in my mind, mean that the Company was bound to allow the late attendance of Santosh for all time to come. At the utmost it was a special favour and nothing more. Santosh's wife had become insane and taking a sympathetic view of his family circumstances Santosh was allowed to come late for the "A" shift. From these facts it should not be held that such late attendance had developed into any right, nor am I prepared to say that the withdrawal of the concession soon after the strike amounted to a mala fide conduct on the part of the Company. In order that such an act should be considered as victimisation there must be an element of punishment in it [vide the case of National Tobacco Company of India Ltd., 1960, 2, L.L.J. page 175 (supra)]. In the present case the Company was not punishing Santosh in any way. It was simply withdrawing a special favour which had been shown to Santosh. It may be that there was an idea in the mind of the management that Santosh was not a fit person to whom this indulgence should be shown in future. If the company withdrew this special favour after the strike, it cannot be urged on behalf of Santosh that he was being victimised. At the utmost it can be said that Company was refusing to show the same sympathy and lenience which it had previously shown. In these circumstances I am of opinion that Santosh was not justified in taking an exaggerated view of his own right and in refusing to obey the lawful order of the Company although that order operated harshly on him.

Although my finding is that the Company was not unjustified in terminating the service of Santosh, I am of opinon that in view of the long and unblemished service and in view of the fact that the Company might have given him work in the general shift I would direct his reinstatement on terms and conditions to be stated presently.

It is clear that Santosh would be able to attend his work punctually if he is given work in the general shift. He cannot be given work exclusively in the "B" shift because that would be inconvenient for the Company and there may also be discontent among other supervisors. From the evidence adduced by both parties it would appear that Santosh was given work in general shift for five months in 1960, but he was not found suitable in

that shift. The Works Superintendent Shri R. S. Roy stated in one part of his evidence that as a matter of fact Santosh was given an offer to work in the general shift but he declined. On behalf of Santosh it was stated by Shri Sengupta that no such offer was actually made and Santosh is quite agreeable to work in the general shift. In view of the above statement of Shri R. S. Roy and in view of the fact that this experienced workman should not be thrown out of employment, I hereby give a direction that if within 15 days of the publication of the award in the "Calcutta Gazette" Sontosh expresses his willingness in writing to the Company to work in the general shift he will be given such work by the Company. Considering the circumstances of the case I do not award any wages to this workman for the period of his unemployment.

Issue No. 2: I now take up Issue No. 2 which involves the question of termination of service of Jogindar Roy and Ram Swarup Tewari.

The case of the Company regarding Jogindar Roy is that he was one of the strikers and as he failed to report for duty he forfeited his claim from employment in the company in pursuance of a tri-partite settlement, dated 30th May 1962. A copy of this settlement has been marked Ext. A. Paragraph 5(g) of this tri-partite settlement is relevant for our consideration. It runs as follows:

> "The strike is called off with effect from 31st May 1962. Employees on strike will resume on that day. Ten days will be allowed to these workers who are out of station, but in case any such employee fails to report for duty within ten days, such employee/employees concerned will forfeit his/their claim for employment in the company any further."

Shri Das Gupta contended on behalf of the company that this workman did not report for duty within 10 days from 31st May 1962 in pursuance of the abovementioned term of the tri-partite settlement and so the company declared by a notice, dated 11th June 1962 that this workman along with seven others had forfeited their claim for employment. This notice is marked Ext. E(1). Shri Das Gupta submitted that the case of Jogindar Roy being covered by the tri-partite settlement, the reference is incompetent and the Tribunal has got no jurisdiction to grant any relief to this workman. Jogindar Roy was examined in this Tribunal. He is P.W. 1. His case was that he was lying ill in a hospital in Mozafferpur district at the relevant time and so he was not in a position to report for duty within 10 days of the calling off of the strike. It is true that he sent a medical certificate from his native place, a copy of which has been marked Ext. E in this case. This medical certificate is dated 8th June 1962. It appears to have been received by the company on June 12, 1962. Before the sending of the medical certificate the Union had sent a telegram to Jogindar Roy on June 5 to come immediately. This telegram was marked Ext. 1 before this Tribunal. Jogindar Roy further stated in his evidence that due to his indisposition which consisted of a pain in the chest and swelling of the heel he was detained in hospital for several days and was not in a position to come to Calcutta within the tme specified in the tri-partite agreement. The medical certificate to which I have referred would show that Jogindar Roy was treated as an out door patient and not as an indoor patient. The story of his illness appears to me to be quite suspicious. Even assuming that he was somewhat indisposed the tri-partite agreement mandatorily provided that he should report for duty within 10 days from the date of the calling off of the strike. Shri Sengupta submitted on behalf of this workman that the tri-partite agreement did not contemplate the cases of such workmen as were outside Calcutta and as were physically unable to report for duty within the specified period of 10 days. He submitted that to this extent there was a lacuna in this agreement and this Tribunal should deal with such exceptional cases according to the principles of natural justice. I have given my best consideration to this argument of Shri Sengupta but I am unable to accept it. That the tri-partite settlement did not specifically contemplate the cases of such workmen as would be physically unable to turn up for duty within the specified time is no ground for dealing with those cases in a lenient and sympathetic manner. Assuming that any workman was unable to report for duty within the specified time by reason of illness he should at least have taken care to see that his application for leave reached the Company within the specified time. In this particular case only a medical report was sent to the Company which was received outside the period of 10 days. Jogindar Roy of course stated that he had also sent an application along with the medical certificate. This is denied by the Company. Even assuming that any application was sent along with the medical certificate that would not improve that case of Jogindar Roy because his communication was received by the company after the expiry of 10 days. Then again the story of illness, as I have already observed, appears to be highly suspicious.

Shri Sengupta contended in the last resort that the removal of this workman from service without making any enquiry against him and without giving the workman an opportunity to explain his absence is opposed to some of the provisions of the Standing Orders and so the order of termination in this case should be set aside. I do not think that there is any substance in this contention because the termination was in accordance with the specific provision of the tri-partite settlement which must over ride any contrary provision of the Standing Orders. On a consideration of all these facts and cricumstances I am of opinion that the service of Joginder Roy was terminated according to the provision of the tri-partite settlement which took place after the strike and so the reference is incompetent so far as this workman is concerned.

I now take up the case of workman Ram Swarup Tewari. This workman served in this Company for 15 or 16 years. According to his case he was absent from duty from 25th October 1962 but he filed an

application for leave on that date after having been treated by the Company's doctor in the mill dispensary. The Company's case was that this workman was absenting from duty from 24th October 1962 without any information or any leave sanctioned, and so his name was struck off from the attendance register from 3rd November 1962. The Company wrote a letter to this effect to Ramswarup on 5th November 1962 (Ext. 7). The letter is reproduced below:—

"Bengal Waterproof Works (1940) Ltd., Panihati.
5-11-1962.

Ref.: P/EST/442.

Regd. with A/D.

To

Ramswarup Tewary, Vill. Jasadharnat, P.O. Barkagaon, Dist. Muzaffarpur.

Please note that you were absenting from 24th October 1962 without any information or any leave sanctioned. So, it seems to us that you have left your service on your own accord. As such your name has been struck off from the attendance register from 3rd November 1962.

Yours faithfully,

Sd. ILLEGIBLE,

For Works Superintendent."

The most important question for decision with regard to this workman is whether he was absenting from duty without any information or without filing any application for leave as alleged by the Company and whether the Company should have allowed him an opportunity to explain his absence in terms of the Standing Orders. From the attendance roll I hold that Ramswarup was absenting himself from 24th October 1962 and not 25th October 1962. Ram Swarup's case was that he was suffering from dysentery and he went to the mill doctor for examination on 25th October 1962. This was denied by the Company but the dispensary register of the Company was produced in this Tribunal under my direction and I found from it that this workman got medicine from the mill dispensary on 25th October 1962. His case further was that he submitted an application for leave on that very day and deposited it in a box which is kept in the time office and then came away to Calcutta to a place at 8 Lansdowne Road where he has got some co-villagers to look after him. On behalf of the Company it was denied that this workman had filed any application for leave on 25th October 1962. The Assistant Secretary of the Union Shri Uma Prosad Chakraborty stated on oath that on the day in question Ram Swarup Tewari got a leave application filled up through him and this application was placed in a box at the time office. After comparing the evidence adduced by both parties on this question I accept the version of the Union. Ramswarup obtained medicine from mill doctor. He left his quarters and came away to Calcutta so that he might be looked after by his co-villagers. There is no earthly reason why he should come away without filing any application for leave. The conduct of the Company with regard to this part of the case is quite objectionable. It was even denied that this workman attended the mill dispensary on 25th October 1962. Then again on 5th November 1962 his name was struck off from the attendance register without enquiry and without giving any opportunity to this workman to explain his absence. According to item (m) of paragraph 13 of the Standing Orders absence without leave is a major misdemeanour, vide Ext. U. A worker may be dismissed without notice or compensation in lieu of notice if he is found to be guilty of a major misdemeanour. Paragraph 13 however provides that no order of dismissal shall be made unless the workman concerned is informed in writing of the alleged misconduct and is given an opportunity of explaining the circumstances alleged against him. It is an admitted fact that no such information of the misconduct or any opportunity to explain the circumstances alleged against this workman was given to him. The action of the Company, therefore, runs counter to the provisions of the Standing Orders.

In the above contention Shri Das Gupta cited several cases before me out of which I may only refer to the case of Burn & Co. Ltd. versus their employees reported in 1957, 1, L.L.J., page 226. At page 234 of the report while dealing with the case of one Ashimananda Banerji whose service had been terminated by the Company Their Lordships of the Supreme Court made an observation that where the ground of discharge is the continued absence of the employee and his inability to do work, no useful purpose would be served by drawing up a formal charge if it appears that the employee has got no conceivable answer to the charge. In that case the employee was arrested and was in jail for a certain period. His absence from duty was a patent fact which could not be in any way explained by him. In the present case the employee had taken medicine from the mill dispensary and had left his quarters so that he might be looked after in a proper manner by his co-villagers. I also hold that as a matter of fact he deposited an application for leave in a box of the Company kept in the time office. Under these circumstances the removal of this workman from service is a grossly improper and mala fide act of the Company. This workman will, therefore, be reinstated with full back wages.

Issue No. 3: This issue is a simple one and I do not understand why there was a difference between the management and the workmen regarding this issue. It is an admitted fact that the workmen have been getting a tiffin allowance of Rs. 4 per month for some years past on the basis of an award. Previously this amount was not paid in cash. Instead a coupon of the value of Rs. 4 was supplied to the workmen and in lieu of that coupon they could get food for tiffin for a month of the value of Rs. 4. The coupon system has been discontinued for some time past as there was difference between the parties about the quality of tiffin supplied and a cash amount of Rs. 4 per month is being paid to the workers. This amount has been merged in D.A. and the merger is objected to by the workmen.

Shri Sengupta submitted on behalf of the Union that the merger mentioned above is unjustified. As the amount of Rs. 4 was being paid as tiffin allowance it should be earmarked as tiffin allowance and not merged in dearness allowance because such merger may give rise to future dispute about the

quantum of dearness allowance. Shri Das Gupta submitted on behalf of the Company that this tiffin allowance was nothing but a part of the total pay packet of workmen and there is no harm if it is paid along with dearness allowance instead of being paid under a separate head. After hearing both the learned representatives of the parties I am of opinion that Shri Das Gupta's contention cannot be accepted. This amount of Rs. 4 was being paid on account of tiffin allowance and there is no justification for merging it with dearness allowance. I direct that in future this tiffin allowance of Rs. 4 per month must be separately paid to the workmen under the heading of tiffin allowance.

Issue No. 4: I now come to the fourth and last issue of this reference. This issue involves the question of propriety of the retrenchment of the following four canteen workers, namely, (1) Suresh Chandra Dey, (2) Dhirendra Nath Nag, (3) Subal Kundu, and (4) Pabitra Kumar Das. These workers of the canteen were retrenched by a letter, dated 28th September 1962 (vide Ext. B). The letter bears the signature of B. Mallick, who is Secretary of the Canteen Managing Committee. It also bears the signature of K. Mitra, who is the Canteen-in-charge. The case of the Union is that the four retrenched workers were employees of the Company and their retrenchment was effected in contravention of the provisions of section 26(F) of the Industrial Disputes Act. The case of the Company, on the other hand, is that these canteen workers were not employees of the Company and they were employed by the Canteen Managing Committee. As there was no relationship of employer and employees at any time between the Company and these four workers the reference concerning their retrenchment is incompetent. In view of these two conflicting cases of the parties the most important point for my decision is whether the retrenched canteen operatives were employees of the Company or whether they were employees of the Canteen Managing Committee.

The canteen in which these four retrenched workmen were employed was set up according to the provisions of section 46(1) of the Factories Act, 1948, which lays down that a canteen shall be provided and maintained for the use of the workers by the occupier of the factory where more than 250 workers are ordinarily employed. In this factory more than 600 workers are employed. Some papers have been filed by the Company for showing the circumstances under which this canteen was set up. Exhibit N is a copy of the proceedings of a meeting of the Works Committee of this Company held on 3rd, 7th and 22nd August 1951. The resolution passed on demand No. 3 of the workmen would show that the Company agreed to set up and maintain a canteen according to the provisions of the Factories Act and the Canteen Managing Committee would look after the actual running of the canteen. It was further agreed that the Company would provide a clerk and bear his expense and make a lump contribution of Rs. 100 per month to the canteen funds but would not bear any other expense. The Company also agreed to advance the money initially required for starting and running of the canteen but this was to be repaid gradually. Pursuant to this resolution a meeting of the Canteen Managing Committee was held on 19th December 1951 (vide Ext. N1). In this meeting it was decided that appointments of the canteen workers would be decided in the next meeting. The next meeting of the Canteen Managing Committee was held on 27th December 1951 (vide Ext. N2), and three out of four workers concerned in this reference were appointed at that meeting. They are Subal Kundu, Suresh Chandra Dey and Hiralal Nag, who is also known as Dhirendra Nath Nag. Pabitra was appointed later. It thus appears that the canteen workers were employed by the Canteen Managing Committee and not by the Company.

Referring back to Ext. N which embodies the proceedings of the meeting of the Works Committee held on 3rd, 7th and 22nd August 1951 I find that as early as at that time the workmen demanded that the canteen employees must be Company's employees and be paid by the Company. This demand was made under demand No. 3 but it was not acceded to by the Company and the Company agreed only to give such facilities and monetary contribution as I have already mentioned. Turning back to Ext. N(2) I find that the pay, dearness allowance, etc., of the seven canteen workers who were originally appointed by the Canteen Managing Committee were fixed by that Committee. Ext. N(3) which is a copy of the proceedings of another meeting of the Canteen Managing Committee held on 11th September 1952 would show that it was the Canteen Managing Committee which was allowing increment of salary to the canteen workers and was also sanctioning payment of bonus.

Oral evidence has been adduced on behalf of the Union for the purpose of proving that the canteen workers were employees of the Company inasmuch as their wages was paid by the Company and the Company also granted them leave and issued charge-sheets to them when occasion arose. This sort of oral evidence does not carry any weight against the solid documentary evidence filed on behalf of the Company. I have already mentioned some of the proceedings of the Canteen Managing Committee showing that the canteen workers were initially employed by the Canteen Managing Committee and increment of salary and bonus were paid by that Committee. It is true that the Company supplied a whole time clerk and a sweeper for the canteen but some documents filed by the Company would show that the accounts of the canteen were separately kept and leave and attendance registers of the canteen workers were also separately maintained. Ext. Q is a leave account book of several years from 1953. Ext. Q(1) is the attendance register from 1957 to 1958. Ext. P is the cash book from July 1957 to 1959 and Exts. O and O(1) are the balance sheets of the canteen for two years, viz., 1959 and 1960. They show that all the accounts of the canteen are separately kept. Ext. L is a letter of the Union, dated 2nd December 1960. The first demand made in the letter is that the canteen employees should be incorporated as Company's employees. This letter conclusively shows that up to 2nd December 1960 the Company had never treated or accepted the canteen employees as employees of the Company and this position was known to everybody concerned.

In the above connection Shri Sengupta argued on behalf of the Union that as the canteen was set up by the Company and as the Company contributed

substantial amount for the up-keep of the canteen and also supplied a clerk and a sweeper it should be held that the Canteen Managing Committee was only an agent of the Company for carrying on the day to day affairs of the canteen. He further drew my attention to an adjudication made in a Cotton Textile award on an issue of canteen facilities. The relevant portion of the adjudication appears at page 2110 of "Calcutta Gazette, Extraordinary", dated June 10, 1958. It has been held by that Tribunal that the canteen staff should be treated as employees of the Company and shall be allowed all benefits and privileges of such employees. In my opinion the decision made in that case regarding the position of canteen workers vis-a-vis the Company cannot have any universal application. Whether the canteen workers of a particular factory are employees of the Company or of anybody else would depend upon the facts and circumstances of that particular case. From a case of Calcutta High Court reported in 1964, 1, L.L.J., page 134 (workmen of C.R.O. Canteen versus 4th Industrial Tribunal) it would appear that an industrial dispute was raised between the workmen employed in a canteen and the canteen management. This case is not certainly authority for the proposition that the workmen of a canteen must necessarily be the employees of the canteen management. It only shows that the employer of canteen workers of a canteen may be other than the Company which has set up the canteen. I have already referred to quite a volume of documentary evidence showing that in this particular case it was the Canteen Managing Committee and not the Company who was the employer of the workmen concerned. As a matter of fact the Company did not retrench these workmen. They were retrenched by a resolution passed by the Canteen Managing Committee on 25th September 1962 (vide Ext. N4). This order of retrenchment was communicated to the workmen concerned by the Secretary of the Canteen Managing Committee and the canteen clerk of the Company. On a consideration of all these facts and circumstances I hold that there was no relationship of employer and employees between the Company and the four workmen of the canteen concerned in this reference. The workmen were employed under the Canteen Managing Committee and they have been retrenched by the latter. Although the retrenchment in this case was effected in violation of the provisions of section 26(F) of the Industrial Disputes Act, the workmen concerned will not get any relief as the present reference is incompetent.

The following is a summary of my adjudications on the various issues.

Issue No. 1: I do not consider the dismissal of Shri Khagendra Lal Choudhury and Shri Santosh Kumar Sarkar as wholly unjustified. But having regard to the extenuating circumstances I pass the following order of reinstatement with regard to these two employees.

If Khagendra Lal Choudhury vacates the hall room of the Institute Building within 15 days of the date of publication of this award in the "Calcutta Gazette" and shifts either to some other quarters offered by the company or to a place of his own he shall be reinstated in his former post on the same terms and conditions of service as before. He will not get any wages for the period of his unemployment but there will be no break in his service and his absence during the period of unemployment shall be counted as leave without pay.

As regards Santosh Kumar Sarkar I give a direction that if within 15 days of the publication of the award in the "Calcutta Gazette" he expresses his willingness in writing to the Company to work in the General Shift, he shall be given such work by the Company in future. In case of his reinstatement he will not get any wages for the period of his unemployment but that period shall be counted as leave without pay. There will be no break in the continuity of his service.

Issue No. 2: The termination of service of Shri Jogindar Roy is justified and this Tribunal has no competency to enter into the question of the validity of that termination.

The termination of the service of Shri Ram Swarup Tewari is a grossly improper and mala fide act of the Company. This workman shall be reinstated in service with full back wages if he reports for duty within 15 days of the publication of this award in the "Calcutta Gazette".

Issue No. 3: The merger of tiffin allowance with dearness allowance is not justified and from the month following the publication of this award in the "Calcutta Gazette" the tiffin allowance of Rs. 4 shall be paid separately to such workmen as are entitled to it.

Issue No. 4: Although the four workmen mentioned in this issue have not been lawfully retrenched, these workmen are not entitled to get retrenchment compensation or any other relief from the Company because they were employees of the Canteen Managing Committee and not of this Company.

The above is my adjudication and award in this reference.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
29-9-1964.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.
The 29th September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Nadia-Murshidabad Area

Base: Year 1951=100

April 1964 to June 1964

Items.	Weights.	March 1964	April 1964	May 1964	June 1964
Food	70·32	107	110	114	116
Fuel and Lighting ..	7·58	116	117	116	117
Clothing	7·03	93	94	94	94
Miscellaneous ..	13·34	118	118	117	116
House Rent	1 73	100	100	100	100
Combined Index ..	100·00	108	110	113	114

The index numbers for Nadia-Murshidabad recorded a rise of 2 points from 108 in March to 110 in April followed by a rise of 3 points to 113 in May and further rise of 1 point to 114 in June.

The rise in April was due to rise in the prices of rice, dal, vegetables, meat, mustard oil, firewood and a few items in the clothing group while the same in May mainly due to rise in the prices of rice, dal, fish and vegetables. The further rise of the index in June was mainly due to an upward movement in the prices of rice, dal, fish, mustard oil, onion, potato, egg and cowdung cakes.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base:1960=100.)

Centre—Calcutta

Group/Sub-group	August 1964.
1-A. Food :	
(a) Cereals and Products	125
(b) Pulses and Products	163
(c) Oils and Fats	177
(d) Meat, Fish and Eggs	126
(e) Milk and Products	99
(f) Condiments and Spices	124
(g) Vegetables and Fruits	138
(h) Other Food	123
Food Index ..	130
1-B. Pan, Supari, Tobacco and Intoxicants ..	135
II. Fuel and Light	113
III. Housing	110
IV. Clothing, Bedding and Footwear ..	116
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	126
(e) Others	105
Miscellaneous Index ..	112
General Index	125
Estimated General Index on Base : 1944=100	189

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 5808-I.R.|IR|11L-128|63.—22nd October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1505-I.R.|IR|11L-65|62, dated the 9th April 1963, the industrial dispute between Messrs. Superintendence Company of India (Private) Ltd., 35 Ezra Street, Calcutta-1, and their workmen represented by the Superintendence Company of India Private Ltd. Employees' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Paresh Nath Banerjee and seven other workmen of the said Company made a complaint in writing to the said Industrial Tribunal against the said company under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Paresh Nath Banerjee and seven others against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90|1 Moore Avenue, Tollygunge, Calcutta-40. (Case No. 2 under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:
Shri A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal

Appearances:
For the Company: Shri N. M. Das Gupta, Advocate.
For the workmen: Shri A. L. Roy.

AWARD

This is an application under section 33A of the Industrial Disputes Act filed by Shri Paresh Nath Banerjee and seven others of 3 Joy Krishna Pal Road, Calcutta-23 (hereinafter referred to as the workmen), against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90|1 Moore Avenue, Tollygunge, Calcutta-40, arising out of a dispute between this Company and its workmen referred under G.O. No. 1505-I.R., dated 9th April 1963, to this Tribunal for adjudication. The common grievance of the aggrieved workmen is that the Company was liable to pay bonus in October 1963

for the trading year 1961-62, but during the pendency of the abovementioned reference before this Tribunal the Company did not pay this in violation of the conditions of service of the workmen. There is, therefore, a contravention of the provisions of section 33 and under section 33A an adjudication is sought on the said complaint of non-payment of bonus for the year 1961-62 payable in 1963.

On the side of the Company, a case has been made out that the reference that was pending before the Tribunal was in respect of 18 dismissed workmen, and the alteration in the conditions of service complained of in the said petition, is not in regard to any matter connected with the dispute pending before the Tribunal, and as such the Company is entitled to alter the condition of service under section 33(2)(b) of the Act. The matter was heard at length on 28th August 1964 and both the parties addressed arguments to the Tribunal on the point. In the course of argument, Shri Roy, the learned representative for the workmen, submitted that since a reference, dated 13th July 1964, has been subsequently received by this Tribunal where the issue of bonus payable in 1963 is the subject-matter of adjudication, it is needless to proceed with the present application under section 33A. I quite agree with this view expressed on the side of the workmen. Shri Roy also undertakes to file a petition withdrawing the claim in view of the fact that the question of bonus payable in 1963 is the issue pending before the Tribunal under the new reference received in July 1964. On adjudication on this application under section 33A an award is accordingly made.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.

The 24th September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5809-I.R.|IR|11L-128|63.—22nd October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1505-I.R.|IR|11L-65|62, dated the 9th April 1963, the industrial dispute between Messrs. Superintendence Company of India (Private) Ltd., 35 Ezra Street, Calcutta-1, and their workmen represented by the Superintendence Company of India Private Ltd. Employees' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Nabiuddin, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said Company had terminated the services of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Nabiuddin, 13 Elliot Lane, P.O. Park Street, Calcutta-16, against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90/1 Moore Avenue, Tollygunge, Calcutta-40. (Case No. 191 under section 33A of 1963.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri N. M. Das Gupta, Advocate.
For the workmen: Shri A. L. Roy.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act filed by Shri Nabiuddin of 13 Elliot Lane, P.O. Park Street, Calcutta-16, against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90|1 Moore Avenue, Tollygunge, Calcutta-40, for terminating his services on 5th October 1963 without any reason during the pendency of a dispute before this Tribunal referred under G.O. No. 1505-I.R., dated 9th April 1963, for adjudication.

The Company's statement in defence is that Nabiuddin was a probationer and his service was not found satisfactory during the period of his probation, and as such his service was terminated. It is not a case of dismissal by way of punishment so as to attract the provisions of section 33 of the Act.

Decision

Nabiuddin in his evidence admits that he was a probationer. His letter of appointment is Ext. B. It shows that he was appointed on probation for a period of three months and he joined on 26th May 1962. It is true that he served the Company for one and half years and the period of his probation was not extended. He was not either confirmed. Ultimately by the letter, dated 5th October 1963 (Ext. A), his probationery employment was terminated. The position of law is clear. If not confirmed, the period of probation continues, and this will appear from the case reported in F.L.R. 1962(5) page 275. A probationer may either be confirmed or his service may be terminated at any time after the first term of probation, namely, three months. The mere fact that Nabiuddin was allowed to work for one and half years will not entitle him to presume

that he was confirmed. In the absence of confirmation, the period of probation continues, and the employer was entitled to terminate his service without assigning any reason whatsoever. The case already quoted will support this proposition. I may also refer to a Supreme Court decision reported in 1964 L.L.J. I page 9. The termination of his service cannot be challenged by Nabiuddin, even if I hold that there had been contravention of the provisions of section 33. Moreover, section 33 is not attracted, in view of the fact that he was not dismissed by way of punishment on the ground of misconduct.

This is my award.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.

The 24th September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5810-I.R.|IR|11L-128|63.—22nd October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1505-I.R.|IR|11L-65|62, dated the 9th April 1963, the industrial dispute between Messrs. Superintendence Company of India (Private) Ltd., 35 Ezra Street, Calcutta-1, and their workmen represented by the Superintendence Company of India Private Ltd. Employees' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Gour Gopal Mukherjee, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company, under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947);

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Gour Gopal Mukherjee of 3 Joy Krishna Pal Road, Calcutta-23, against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90|1 Moore Avenue, Tollygunge, Calcutta-40. (Case No. 3 under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri N. M. Das Gupta, Advocate.
For the workmen: Shri A. L. Roy.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act filed by Shri Gour Gopal Mukherjee of 3 Joy Krishna Pal Road, Calcutta-23, against the employer Company Messrs. Superintendence Company of India (P) Ltd., 90|1 Moore Avenue, Tollygunge, Calcutta-40, for keeping him suspended for a long time during the pendency of a dispute referred to this Tribunal under G.O. No. 1505-I.R., dated 9th April 1963, for adjudication.

The Company raised various pleas against the complaint including one of jurisdiction of the Tribunal. At the time of hearing on 28th August 1964, the Company filed the resignation letter of Shri Gour Gopal Mukherjee and showed it to the representative for the workman Shri Roy. Gour did not turn up to give evidence in support of his case. In the circumstances, I would uphold the Company's contention that Gour is not interested in the present complaint any longer. The petition of complaint is accordingly decided against the petitioner.

This is my award.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.

The 7th October 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5814-I.R.|IR|11L-32|64.—22nd October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 985-I.R.|IR|11L-32|64, dated the 4th March 1964, the industrial dispute between Messrs. National Tobacco Company of India Ltd., P.O. Kamarhati, 24-Parganas, West Bengal (Head Office at National Tobacco Buildings and 2 Old Court House Corner, Calcutta-1), and their workmen represented by the N.T.C. Employees' Union, Nilgange Road, P.O. Agarpara, 24-Parganas, regarding the issued mentioned in the said order being a matter specified in the third schedule to the

Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. National Tobacco Company of India Ltd., P.O. Kamarhati, 24-Parganas (Head Office at National Tobacco Buildings and 2 Old Court House Corner, Calcutta-1), and their workmen represented by the N.T.C. Employees' Union, Nilgange Road, P.O. Agarpara, 24-Parganas. (Case No. VIII—66 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri B. Chaudhuri, Counsel.

Present for the Union: Shri Nandadulal Srimani, Advocate.

This dispute between Messrs. National Tobacco Company of India Ltd. and their workmen was referred to this Tribunal under G.O. No. 985-I.R.|IR| 11L-32|64, dated the 4th March 1964, for adjudication upon the only issue which is as follows:

> Is the declaration of 26th February 1963 (a paid festival holiday) as a substituted holiday for the work done by the workmen on 24th February 1963 (a weekly day of rest) justified? To what relief, if any, are the workmen entitled?

The case of the Union as set forth in its written statement, shortly stated, is as follows:

Messrs. National Tobacco Company of India Ltd. is engaged in manufacturing cigarettes, pipe tobacco, etc., and employs about 1,800 workmen in different departments of its factory at Agarpara, in the district of 24-Parganas. The workmen have been enjoying Sunday as a weekly off day for a long time. The Company by a notice, dated 22nd February 1963, informed the workmen that the factory would remain closed on Tuesday, the 26th February 1963 on account of Id-ul-fitr. Another notice was circulated amongst the workmen on 23rd February 1963 stating that several departments, viz., Tobacco Stores, Blending, Making, Packing, Pipe Tobacco, etc., would remain open and work normal for all the three shifts on Sunday, the 24th February 1963 and the ensuing Id festival holiday, viz., the 26th February would be the substituted holiday. The workmen attended the factory and did normal duties on the 24th February 1963, and they were paid normal wages for working on a Sunday. A substituted holiday was also given by the Company to the workmen on 26th February 1963 which was a paid festival holiday. The Union set up a claim for payment of double wages to the workmen for working on Sunday. It is pleaded by the Union that a paid festival holiday cannot be declared as a substituted holiday, and the workmen are entitled to double their wages for working on Sunday which was a weekly day of rest. The Union has claimed double the normal daily wages for all workmen who worked on 24th February 1963, and has prayed for a declaration of 26th February 1963 (paid festival holiday) as a substituted holiday for the work done by the workmen on 24th February 1963 (weekly day of rest) unjustified.

The Company has appeared and filed a written statement in reply to the written statement filed by the Union. The case of the Company, shortly put, is that the workmen are not entitled to double wages for having worked on 24th February 1963, a Sunday. It is also pleaded that the Company in declaring 26th February 1963 a paid festival holiday (a substituted holiday) to the workmen for having worked on 24th February 1963, a Sunday, has not violated any of the provisions of the Indian Factories Act, 1948, and the workmen are therefore not entitled to any of the reliefs claimed in this case.

Decision

The short point of law involved in this case is whether a declared holiday can be given as a substituted holiday to the workmen for work done by them on a Sunday which is a weekly day of rest. It is an undisputed fact that the workmen worked on 24th February 1963 which was a weekly day of rest, and a substituted holiday was given to them on 26th February 1963 which was a paid festival holiday, on account of Id-ul-fitr. The contention of the Union is that a paid festival holiday cannot be granted as a substituted holiday to the workmen for work done on a weekly day of rest. The contention of the learned counsel on behalf of the Company is that what is provided in section 52 of the Indian Factories Act, 1948, is that if the worker has an existing or an already declared holiday within 3 days immediately preceding or succeeding the Sunday on which he has to work, then it is not essential to give the worker a substitutional holiday on one of the three days before or after the Sunday. There is nothing in section 52 of the Factories Act or in any other section of the Act to indicate that a festival holiday or other declared holiday cannot be given as a substituted holiday. Section 51 of the Factories Act provides that no adult worker shall be required or will be required to work in a factory for more than 48 hours in any week. This section puts a limitation on the working hours of an adult worker in a factory, and section 52, sub-section 1, appears to have been enacted to given protection to the workmen against over work. The workmen in the instant case who worked on 24th February 1963 were given a substituted holiday within three days immediately succeeding the Sunday on which they worked, and there was no violation of the provision to section 51 of the Factories Act. The workmen also did not lose anything as they enjoyed a substituted holiday which happened to be a festival holiday. Had the

Company declared a working day as a substituted holiday, the workmen would have been deprived of their wages for that day, and it cannot, therefore, be said that by declaring a paid festival holiday as a substituted holiday the Company intended to cause any loss to the workmen. The action of the Company appears to be bona fide. The question involved in this case was considered in the case of Motor and Machinery Manufacturers Ltd. versus State of West Bengal and others, reported in A.I.R. 1964, Cal. 262. It has been held in that case that the expression "he has or will have a holiday for a whole day on one of the three days immediately before or after the said day" means that if the worker has an existing or an already declared holiday in the calendar within three days immediately preceding or succeeding the Sunday on which he is to work, then it is not essential to give the worker a substitutional holiday on one of the three days before or after the Sunday, but it may be given on any other working day; if however there is no such existing or declared holiday within these three days preceding or succeeding the Sunday then a substitutional holiday must be given within those specified days inasmuch as the object of the enactment is to give some rest or respite to the workmen nearabout the Sunday on which he is called upon to work. In view of this decision it cannot be said that declaration of 26th February 1963 (paid festival holiday) as a substituted holiday for work done by the workmen on 24th February 1963 (weekly day of rest) is unjustified. I accordingly hold that the Company was justified in declaring 26th February 1963 as a substituted holiday for work done by the workmen on 24th February 1963.

The workmen worked on 24th February 1963 and they were paid their normal daily wages for that day. The Union has claimed double the wages for the workmen who worked on 24th February 1963. The claim of the Union, so far as the workmen employed in the factory and governed by the Factories Act are concerned, cannot be accepted. The workmen worked on Sunday which was an unpaid day of rest, and for their work they were paid normal daily wages for one day. There is no reason why they should be paid any extra wages. Had it been a paid off day the workmen could claim some extra wages. The workmen employed in the factory are therefore not entitled to any extra wages for work done on 24th February 1963. The clerks employed in the office of the factory, however, should be paid some extra wages, as they were made to work on a paid holiday. The clerks employed in the office of the factory should be paid half the amount of their daily wages as extra wages for work done by them on 24th February 1963 which was a paid holiday for them. The amount should be paid within one month from the date of publication of the award in the "Calcutta Gazette."

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.

The 22nd September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5820-I.R./IR/10L-6/64.—22nd October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1972-I.R./IR/10L-44/62, dated the 16th May 1963, the industrial dispute between Messrs. Remington Rand of India Limited, 3 Council House Street, Calcutta-1, and their workmen represented by Remington Rand Staff Association, Shramik Bhawan, 177B Lower Circular Road, Calcutta-14, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Remington Rand of India Limited, 3 Council House Street, Calcutta-1, and their workmen, represented by Remington Rand Staff Association, Shramik Bhawan, 177B Lower Circular Road, Calcutta-14. (Case No. VIII-111/63.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge.

Appearances:

For the Company: Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam & Co., Solicitors.

For the Union: Shri P. K. Sanyal, Advocate, Shri Nikhil Ranjan Roy, Advocate, and Shri Shyam Sundar Chowdhury, Advocate.

AWARD

The Government of West Bengal, Labour Department, by Order No. 1972-I.R./IR/10L-44/62, dated the 16th May 1963, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this tribunal for its adjudication.

Issue

Whether the dismissal of Shri C. S. Subramaniam is justified? To what relief, if any, is he entitled?

The case of the union as set forth in its written statement may shortly be stated as follows:

Shri C. S. Subramaniam had been in the employment of Messrs. Remington Rand of India Limited (hereinafter referred to as the Company) as a clerk in the accounts department for several years without any complaint from any quarter regarding his work. He graduated himself in September 1961 and made representation to the Company for allowing him an allowance of Rs. 15 per month as graduate allowance according to practice prevailing in the Company. He was, however, not allowed the full

amount of the allowance presumably for his Trade Union activities. He, however, submitted several representations to the Chief Accountant of the Company for the full amount of the allowance claimed by him for which he incurred displeasure of the Company. On the 3rd September 1962, an office peon was directed to remove the chair and table of Shri Subramaniam to the accounts department where a seat had been allotted to him for his work. He took his seat at the newly allotted place and did his duties on 4th September 1962. Thereafter, on the 5th and 6th September 1962, he occupied the vacant seat of Mr. Neogi who had been absent at the time for convenience of work. The Chief Accountant of the Company took him to task for this and on the 7th of September 1962 a charge-sheet was issued to him under the signature of Shri O. N. Sud, Administrative Officer of the Company, and he was also suspended simultaneously with the issue of the charge-sheet to him. It is alleged that the charge-sheet is palpably baseless, vague and mala fide and the Company also acted illegally in not paying him his pay and other allowances for the period of suspension. Shri Subramaniam submitted a reply to the charge-sheet in which he denied the charges brought against him. Thereafter, on 26th September 1962, a sham enquiry was held by a Board of enquiry consisting of Shri O. N. Sud, Shri O. N. Chaddha and Shri N. N. Kapur. The proceedings of the enquiry are said to be against all principles of natural justice and there was no fair and proper enquiry at all. Shri Subramaniam was dismissed from service with effect from 7th September 1962 by a letter, dated 31st October 1962. The dismissal of the workman is said to be wholly illegal and mala fide and against all principles of natural justice and is actuated by malice. The union has prayed for reinstatement of the workman to his former post and for payment of arrears of pay and allowances during the period of his non-employment.

The Company appeared and filed a written statement stating therein the material facts leading to the dismissal of Shri Subramaniam and these are as follows:

Shri Subramaniam joined the service of the Company as a clerk on a temporary basis in November 1956 and was appointed on probation as a typist-cum-clerk in April 1957. He was confirmed in October 1957. After he graduated, he was given an increment of Rs. 10 per month from 2nd October 1961 and he was again given another special increment of Rs. 10 per month with effect from 21st March 1962. It is denied that any special allowance is given to graduates as alleged by the union. Shri Subramaniam who was an employee in the accounts department of the Company was allotted a seat in the main hall in the office of the Company where the other employees of the accounts department have their seats and the Company's Accountant asked Shri Subramaniam to take his newly allotted seat. He, however, did not allow the bearer to remove his table and chair when he went to do so. Shri Subramaniam refused to occupy his newly allotted seat in the accounts department and he also was rude and discourteous towards his superior officers. It is alleged that Shri Subramaniam avoided occupying the seat allotted to him on flimsy grounds and deliberately and intentionally flouted the orders of his superior officers, and his behaviour towards his superior officers was very much rude and insolent. It is denied that the enquiry held against Shri Subramanium was a sham enquiry held in violation of the principles of natural justice and it is alleged that the enquiry was a fair and proper enquiry and full opportunity was given to the charge-sheeted workman to defend himself at the enquiry. The board of enquiry found the workman guilty of major and serious misconduct and recommended his dismissal by way of punishment in accordance with the standing orders of the Company. It is denied that the enquiry of the board of enquiry is baseless or in any way perverse or the Company in dismissing Shri Subramaniam was actuated by any desire of victimisation or unfair labour practice. The action of the Company in dismissing the workman as a result of a domestic enquiry is said to be bona fide and the workman concerned is not entitled to any of the reliefs claimed by him.

Decision

The undisputed facts bearing on the dismissal of Shri Subramaniam are these:

A charge-sheet was given to him on 7th September 1962 and he submitted a reply to the charge-sheet on 10th September 1962. Thereafter, an enquiry was held against him and as a result of the domestic enquiry and in pursuance of the recommendation of the board of enquiry, he was dismissed from service with effect from 7th September 1962, i.e., the date on which he was suspended simultaneously with the issue of the charge-sheet against him. It is now well settled by a series of decisions of the Hon'ble Supreme Court that where before dismissing an employee on a charge of disconduct, an enquiry is held by the management and the enquiry is fair and proper and leads to the conclusion that the charge framed against the employee is proved, the industrial tribunal should not sit in appeal over the finding recorded at the enquiry and should not interfere with the management's right to dismiss the workman who is found guilty of misconduct. This view is supported by the recent decision of the Hon'ble Supreme Court in Kharda Co. Ltd., vs. its workmen reported in 1963 (II) L.L.G. 452. It is clear from the above decision of the Supreme Court in several cases that if the enquiry is fair and proper and the conduct of the management is not mala fide or vindictive, then the Tribunal would not try to examine the merits of the finding as though it was sitting in appeal over the conclusion of the enquiry officer. Admittedly, there was an enquiry held against the workman concerned in this case and he attended and participated in the enquiry. The question is whether the enquiry can be regarded as a fair and proper enquiry. On behalf of the union, the enquiry has been characterised as the pretended enquiry and it is urged that in holding the enquiry there had been violation of principles of natural justice. The enquiry has been challenged on various other grounds also. The Industrial Disputes Act does not prescribe any procedure for the management to follow in a domestic enquiry for investigating misconduct of its employee. In the absence of any statutory provisions relating to the procedure in a domestic enquiry the only obligation of a person conducting the enquiry is that he will have to act according to the rules of natural justice. What are the rules of natural justice have not been completely or absolutely defined. But some principles have

been laid down which are widely accepted. Two of these principles are generally applicable to all departmental enquiries, viz., (a) a person must be told clearly and specifically of the offence with which it is intended to charge him and (b) he must not be condemned unheard. Some of the other essentials of the rules of natural justice have been laid down in several cases. It is now to be considered whether the enquiry against the workman in this case is fair and proper and in conformity with broad principles of natural justice as laid down in several decisions. It appears that the enquiry in the present case was held by a Board of enquiry consisting of Shri O. N. Sud, the Administrative Officer of the Company and Shri O. N. Chaddah, Legal Administrative Manager of the Company. The enquiry was held on 26th September 1962, 27th September 1962 and 5th October 1962, respectively with due notice to the charge-sheeted workman and the workman was present on all the dates. The proceedings of the enquiry were recorded in shorthand by the Secretary of Mr. O. N. Chaddah and she also made transcription of the shorthand notes. Shri O. N. Sud has produced and proved the proceedings of the enquiry (Ext. E) and also the findings of the board of enquiry (Ext. F). The evidence of Shri Subramaniam is that Ext. E is not the correct proceedings of the enquiry held against him. The proceedings of enquiry cover 19 closely typed pages and it records the questions put to the witnesses and their answers in the form of questions and answers. It is difficult to believe that it is possible for the workman after a lapse of about two years to say that this is not the correct proceedings of the enquiry. The proceedings of the enquiry bear the signature of the witnesses examined at the enquiry and also the signatures of the members of the board of enquiry. P.W. 2 Shri K. C. V. Challam who was examined as a witness at the enquiry by the charge-sheeted workman has stated that at the time he signed the proceedings of enquiry, he found that his statement was not correctly recorded in some places and he put his initial at such places in the proceedings of the enquiry. On a reference to the proceedings of the enquiry it is seen that this witness found some minor mistake in his recorded statement at one place only in the enquiry proceedings. From this, it cannot be said that the proceedings of the enquiry (Ext. E) are not the correct proceedings held at the enquiry, as none of the witnesses to the enquiry raised any such plea at any time. P.W. 1 Shri Subramaniam was asked by a letter, dated 23rd October 1962, to come and sign the enquiry proceedings but he did not turn up to look to the proceedings of enquiry. He has admitted that he saw the proceedings of the enquiry for the first time on 5th October 1963, but even after that he did not write to the Company that the proceedings of the enquiry as recorded in Ext. E were not correct. O P.W. 2 has admitted that his evidence was correctly recorded. The plea of the workman that Ext. E does not correctly represent the proceedings of the enquiry has got no substance and should be rejected.

It now remains to consider whether reasonable opportunity was given to the charge-sheeted workman to defend himself. By reasonable, I mean reasonable according to the rules of natural justice which are rules of law. The enquiry commenced on 26th September 1962 and some questions were put to the charge-sheeted workman by the President of the board of enquiry and the enquiry was adjourned till next date. On 27th September 1962, the Accountant of the Company Shri V. Krishnan and peon Gobinda Chandra Das were examined as witnesses by the Company. Some questions were put to Shri Krishnan by Shri Chaddah, Chairman and he answered the questions. Thereafter, the charge-sheeted workman was asked to put question to him if he wanted to do so, but he declined. We also declined to cross-examine peon Gobinda Das who was examined as a witness of the Company after Shri Krishnan. The enquiry was then adjourned at the request of the charge-sheeted workman till 10 a.m. on 5th October 1962. The enquiry was resumed on 5th October 1962 and Shri Suri, Accountant-in-charge, Organisations and Methods, was examined as a witness of the Company. Shri Subramaniam declined to cross-examine him, and also Mr. Krishnan, Accountant of the Company, who was called for further examination. Shri A. K. Agarwal and S. S. Kapur were also examined as witnesses on behalf of the Company and the charge-sheeted workman declined to cross-examine them although he was asked to do so. After the evidence adduced by the Company was closed, Shri Challam was examined as a witness by the charge-sheeted workman. Shri T. Gangadharam was then examined as a witness at the request of the charge-sheeted workman. P.W. 2 Shri Challam has been examined as a witness on behalf of the charge-sheeted workman before me. P.W. 1 Shri Subramaniam has denied that Gangadharam was examined as a witness by him. The evidence of O.P.W. 2 Gangadharam is that Shri Chaddah told him that he had been called as a witness on behalf of Shri Subramaniam in his presence. His evidence before me stands unchallenged and his evidence taken along with the proceedings of enquiry go to indicate that Gangadharam was examined as a witness by Shri Subramaniam. I have carefully considered the recorded proceedings of the enquiry (Ext. E). The charge-sheeted workman attended the enquiry on all the dates in which the enquiry was held and he was given full opportunity to cross-examine the witnesses examined on behalf of the Company and also to examine his own witnesses. He declined to cross-examine the Company's witnesses, but examined two witnesses on his behalf. I am satisfied on a careful consideration of the recorded evidence, the proceedings and other evidence on record that a thorough enquiry following the principles of natural justice was held regarding the charge-sheet that was issued against Shri Subramaniam and he had the fullest opportunity and liberty to defend himself and he defended himself by examining his own witnesses. I am, therefore, unable to hold that there was no proper enquiry against him.

The next question that arises for consideration is whether the finding of the board of enquiry (Ext. 7) can be regarded as perverse as contended by the learned Advocate appearing on behalf of the Union. The main charges against the workman concerned are (1) to (5) in the charge-sheet (Ext. A) and the board of enquiry found the charge-sheeted workman guilty on all the charges. No finding was, however, recorded on the charge in item No. 6 of the charge-sheet which is a minor one, and has got no relation with the events mentioned in charges (1) to (4). It is settled law that in dealing with industrial disputes of such kind, the Industrial Tribunal would be justified in characterising the finding recorded in the domestic enquiry as perverse only if it is shown that such a finding is not supported by any evidence, or

is entirely opposed to the whole evidence adduced before it. In other words in deciding the question as to whether a particular conclusion of fact was perverse or not, the Industrial Tribunal is not justified in weighing the evidence for itself and determining the question of the perversity of the view arrived at the domestic enquiry in the light of its own finding on the question of fact. There appears to be little doubt that the Board of enquiry carefully considered the materials placed before it by the parties at the enquiry and came to the conclusion that charges 1 to 5 which amount to misconduct on the part of an employee under the certified Standing Orders of the Company have been proved against the charge-sheeted workman. The Board of enquiry it its report has carefully analysed the evidence adduced at the enquiry and has also given reasons for coming to its decision. I, therefore, see no reason to hold that the finding of the Board of enquiry is perverse in any way, or the action of the Company in dismissing the workman pursuant to the recommendation of the Board of enquiry is not bona fide. The order of dismissal of the workman as a result of the domestic enquiry is fully justified.

It now remains to consider whether the order of dismissal is legal and valid. Admittedly, the charge-sheet against the workman was issued on 7th September 1962 and he was also suspended with effect from the same date. The letter of dismissal issued to the workman is dated 31st October 1962. The letter has been marked Ext. G and it shows that the workman was dismissed from service with effect from 7th September 1962. It has been urged on behalf of the union that the dismissal of Shri Subramaniam from service with retrospective effect from 7th September 1962 is illegal and invalid and the order of dismissal cannot be held justified and it is liable to be set aside. In support of this contention, reliance has been placed on the case of Sudhir Ranjan Halder and State of West Bengal and others, reported in F.L.R., 1961, 98. This decision no doubt supports the contention raised on behalf of the Union. The learned Advocate appearing on behalf of the Company has urged that even though an order of dismissal with retrospective effect is held to be illegal and invalid, the tribunal can make the order prospective with effect from the date on which the order of dismissal was actually passed. The contention of the learned lawyer on behalf of the Company, in short, is that the order of dismissal is not liable to be set aside only because of the legal defect that it was made retrospective in operation and the order of dismissal cannot be set aside only on account of this technical legal defect. In support of his contention, he has referred to and relied on a decision reported in 1964 (I), L.L.J., 681. In that case, the employee was suspended on 18th March 1960 and thereafter, he was dismissed from service by a resolution passed on 28th March 1960 by which the order of dismissal was made effective from 18th March 1960, i.e., from the date he was suspended. It was held that if the order of dismissal is validly passed, then there can be no doubt that the dismissal is effective at least from the date of the making of that order. This decision lends support to the contention that if the order of dismissal is otherwise justified, i.e., if dismissal is made on sufficient grounds, then the order of dismissal itself is not liable to be interfered with, because of the legal defect that it was made retrospective in operation. In the present case, the workman concerned was dismissed, as I have already held, after a fair and proper domestic enquiry and the action of the Company in dismissing him is bona fide. The order of dismissal, however, suffers from this infirmity that it was made retrospective in operation which is not permissible under the law. This defect which is more or less a technical legal defect can be cured by making the order of dismissal effective from the date on which it was passed, i.e., 31st October 1962 and giving the workman his full wages with all allowances for the period from 7th September 1962 up to 31st October 1962. I according hold that the dismissal of Shri Subramaniam is justified subject to this condition that it is to take effect from 31st October 1962 and also subject to payment of his wages and allowances from 7th September 1962 to 31st October 1962. The dismissal of Shri Subramaniam is, therefore, held justified and the Company is directed to pay him his full wages for the period from 7th September 1962 up to 31st October 1962 and other allowances, if any, within a month from the date of the publication of the award. This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
The 21st September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5821-I.R.|IR|9L-16|63.—23rd October 1964. --Whereas under the Government of West Bengal, Labour Department, order No. 136-I.R./IR/9L-16/63, dated the 17th January 1964, the industrial dispute between Messrs. Hope Tea Company Ltd. and their workmen employed in the Chalouni Tea Estate, P.O. Matelli, district Jalpaiguri, and represented by the West Bengal Cha Sramik Union, Jalpaiguri, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hope Tea Co. Ltd. and their workmen employed in the Chalouni Tea Estate, P.O. Matelli, district Jalpaiguri, and represented by

the West Bengal Cha Sramik Union, Jalpaiguri. (G.O. No. 136-I.R., dated 17th January 1964.) (Case No. VIII-9/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, CALCUTTA, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

For the Union: Shri S. N. Banerjee, Advocate.
For the Company: Shri P. K. Ghosh, Advocate.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Hope Tea Co. Ltd. and their workmen employed in the Chalouni Tea Estate, P.O. Matelli, district Jalpaiguri, and represented by the West Bengal Cha Sramik Union, Jalpaiguri. Following are the issues mentioned in the order of reference:

Issues

(1) Whether the dismissal of Sarbasree Khedoo Uraon, Bhowra Uraon and Bandhoo Uraon is justified?

To what relief, if any, are they entitled?

(2) Whether the suspension of Shri Biju Uraon from 7th August 1962 to 13th August 1962 was justified?

To what relief, if any, is he entitled?

In short, the case of West Bengal Cha Sramik Union (hereinafter referred to as the union), is that the workmen of the Chalouni Tea Estate owned by Messrs. Hope Tea Co. Ltd. (hereinafter described as the company) are members of the union. Shri A. M. Bose was the Manager and Shri B. V. Baksi was the Assistant Manager of the said Tea Estate. Another union named National Union of Plantation Workers without any following is always backed by the Manager and the Assistant Manager in order to thurt the activities of the West Bengal Cha Sramik Union. On 13th July 1962 Shri Bakshi, the Assistant Manager, ran over Saona Uraon, a young boy, with his motor car and injured him thereby at about 3-30 p.m. Khedoo Uraon and Biju Uran, uncles of Saona, and other relations of the boy took him to the garden dispensary for treatment. On account of this accident and heartless conduct of Shri Bakshi, there was a general unrest among the workmen of the garden. The workmen approached the Manager for taking action against Shri Bakshi. Shri Bakshi in a defiant attitude and in objectionable language abused the male and female workers who collected there and hurled brick-bats to the workers. As a result some of the workers got injured and the Manager also was hit with a stone thrown by Shri Bakshi. Shri Bakshi was not injured at all. The company issued charge-sheets against Khedoo Uraon, Bhowra Uraon, Badhoo Uraon and Biju Uraon on false allegations on 18th July 1962.. The workers concerned replied to the charge-sheets. The company without following the principles of natural justice, without giving any opportunity to the charge-sheeted persons to defend themselves, recorded a show of enquiry and ultimately dismissed the first three persons and suspended Biju Uraon for seven days. No copies of the enquiry proceedings were supplied to the union for the purpose of representation under section 13(G) of the Standing Orders. It has been alleged from the side of the workmen that the punishments meted out to the charge-sheeted persons were mala fide, illegal and unjustified. The union has claimed reinstatement of Khedoo Uraon, Bhowra Uraon and Badhoo Uraon with all back wages, and the wages for the period of suspension of Biju Uraon have also been claimed.

The company filed written statement in this case denying all material allegations made by the union. The company has stated that Shri Bakshi did not injure the boy Saona. The story of running over by the car is a myth. On 13th July 1962 at about 3-30 p.m. Biju Oraon reported to the Manager, Shri Bose, that Shri Bakshi had run over and killed a child. On further questioning by the Manager, Biju Uraon admitted that the child was not dead but seriously injured. At that time Khedu Oraon also came up and reported to the Manager that a small boy was run over and seriously injured by Shri Bakshi's car. Shri Bakshi at the sight of the crown of the labourers enquired as to what the matter was. He was told by one Sibonarain, a chaprassi, that he had run over a child and killed him. Shri Bakshi denied the allegation and at that time Khedoo Uraon came up to Shri Bakshi and started hitting him using his fists, umbrella and bamboo stick. The crowd joined him and they also started to assault Shri Bakshi. Among those who assaulted Shri Bakshi were Bandhoo Oraon and Bhoura Oraon besides Khedoo Uraon. The Manager, Shri Bose, rushed up to save Shri Bakshi when Bhowra Oraon threw a boulder at him which hit Shri Bose on his left ear causing bleeding injury. The Manager, however, succeeded in clearing the office compound of the crowd. The boy Saona Uraon was called in and it was found that a very minor injury was on his foot and it was not a case of motor accident. The company has asserted in the written statement that a full and fair enquiry was held and every opportunity was given to the charge-sheeted persons to defend themselves, to adduce evidence and to produce witnesses on their side. They were also given opportunity to have their case represented by the union under section 13(g) of the Standing Orders. However, the company has denied the allegation that there was any illegal or mala fide conduct on the company in the matter of dismissal or suspension.

Witnesses have been examined on both the sides and several documents have also been admitted in evidence.

Although in the written statement the company has stated that the order of reference is bad in law and illegal, no such point has been urged before me at the time of argument. There has been no challenge from the side of the company as to the nature of dispute referred to this Tribunal. From the evidence I am satisfied that the union represents an appreciable number of workmen of the company working in the Chalouni Tea Estate and that the union is authorised to espouse their cause. I find that the dispute before me is an industrial dispute and I find nothing to hold that he order of reference is either illegal or bad.

The first attack made from the side of the workmen is that the enquiry held against the charge-sheeted persons was not based on the principles of natural justice and that fair opportunity was not offered to the charge-sheeted persons for their defence. It has been argued that at the enquiry the

charge-sheeted persons were examined first and that on account of this peculiar proceeding the delinquents did not get any fair opportunity either to cross-examine the witnesses of the company or to adduce evidence before the enquiring officer. In this connection my attention has been drawn to the decision of the Hon'ble Supreme Court reported in 1963, Indian Factories and Labour Reports, Vol VII, at page 106. According to that decision, at the enquiry the charge-sheeted person should be giwen an opportunity to know the charge prepared against him and the evidence which will be adduced against him. After the evidence is recorded, the charge-sheeted person should know his position. In that case he would be able to cross-examine the employers' witnesses and lead his own evidence to rebut the evidence produced against him. In the present case before me, the charge-sheeted persons were first examined. After the examination of the company's witnesses, the delinquents were not asked to adduce further evidence in their favour. In these circumstances certainly the charge-sheeted persons did not get fair opportunity to defend their own case and to meet the evidence against them. The onus is upon the prosecutor to prove the guilt of the delinquents and unless there is any material adduced by the prosecutor against the delinquents, they cannot adduce any evidence or to disprove the allegations made by the prosecutor. In the present case the onus was placed upon the charge-sheeted persons to prove their innocence and thereafter the company wanted to adduce evidence against the delinquents. This practice is against all principles of natural justice. Moreover, I have gone through the findings of the enquiring officer. From the reading of the report it has become apparent that the enquiring officer Shri Bose came o his finding at the several places on the basis of his own knowledge as a witness of the occurrence. Admittedly, Shri Bose was injuried and he was a very important witness against the delinquents. He is most interesed in the affairs. The person who recorded the proceedings of the enquiry was also an eye-witness. In the present case Shri Bose should not have held the enquiry against the delinquents when he was interested in the matter and especially when he was one of the important witnesses involved in this case. After all, the enquiring officer is an human being. When he is a witness to the occurrence, it was impossible for him to decide the case on the basis of the evidence of the other witnesses forgetting all his personal knowledge about the occurrence. The report of the enquiring officer cannot therefore be accepted. Shri Ghosh, learned Advocate on behalf of the company, has agreed to the principles laid down in the case reported hereinbefore. His argument is that although the charge-sheeted persons were examined first, there was no malice in the mind of the evidence of the other witnesses forgetting all tion of any prejudice. In view of my observations above I firmly hold that the way in which the enquiry was held was certainly prejudicial to the interest of the charge-sheeted persons, and that the principles of natural justice were not followed. Of course, in the present case I cannot say that there was any malice in the mind of Shri Bose, the Manager, when he himself held the enquiry. He was probably in error to hold that he was competent to hold the enquiry as Manager and to come to his own finding on the basis of the evidence to be given by other witnesses . I thus find as indicated above that the enquiry held against the charge-sheeted persons was illegal and not proper.

During the hearing both the parties agreed to lead evidence on the merits of the charges framed against the delinquents. After the evidence of the company, the union was given opportunity to lead evidence on merits. The union, however, adduced evidence on all points including the merits of the case. There was therefore no necessity for the union to adduce further evidence after the evidence of the company was closed. However, the next question is whether there is sufficient material before this Tribunal to prove the charges levelled against the charge-sheeted persons. For the sake of convenience I take up both the issues together for consideration because they are very much connected.

The charge-sheet against Khedoo Uraon is Ext. B. The main allegation against him is that on 13th July 1962 between 3 and 3-30 p.m. an assault was made upon Shri Bakshi and in course of that assault he physically assaulted Shri Bakshi using his hand, umbrella and bamboo stick. The charge-sheet against Bhowra Uraon is Ext. B(1). The allegation in this charge-sheet is that on 13th July 1962 between 3 and 3-30 p.m. he left his work in the factory and in conjunction with others took part in the assault on Shri Bakshi and the Manager in the course of which he physically assaulted Shri Bakshi and threw a boulder at the Manager which hit him on the left ear resulting bleeding injuries. The The charge-sheet against Badhoo Uraon, who is admittedly Bandhoo Uraon, is Ext. B(2). The charge is that on 13th July 1962 between 3 and 3-30 p.m. Bandhoo Uraon left his work in the factory and in conjunction with others took part in an assault upon Shri Bakshi and the Manager in course of which he physically assaulted Shri Bakshi with his hand and with a stone. The charge-sheet against Biju Uraon is Ext. B(3). The allegations made against him by the Manager are reproduced as follows:

> On 13th July 1962 at approximately between 3 and 3-30 p.m. whilst I was making payments to labour at the Ration Godown Verandah, you reported to me that your child has been run over and killed by Mr. Bakishi's car, but on my interogating you, you confirmed that you had not actually seen that this was indeed the fact. You then proceeded to east leave unloading shed and without ascertaining the truth or otherwise of this report, which you had made to me, you spread this rumour amongst the labour present there, shouting and gesticulating in a provocating manner, calculated to incite the workers to violence against Mr. Bakshi.
>
> This act of yours resulted in a major labour disturbance and within a short while culminated in an assault upon Mr. Bakshi and myself in the course of which both of us received injuries.
>
> Your child has been found to be suffering from no signs of any serious injury and he in fact walked up to my office within a short time after the assault when I made further enquiries into this matter.

The delinquents submitted explanations. Ext. C is the explanation submitted by Khedoo Uraon. The

charge-sheets are dated 18th July 1962 and the explanations submitted by the charge-sheeted persons are dated 21st July 1962. Khedoo Uraon denied the allegations made in the charge-sheets. He denied the allegations that he had assaulted Shri Bakshi and on the other hand, he complained in the explanation that he had been seriously assaulted by Shri Bakshi, the Assistant Manager. Bhowra Uraon's explanation is Ext. C(1). He also denied the story of assault. He stated that Shri Bakshi himself had attempted to throw stone towards him and that the stone hurled by Shri Bakshi had hit the Manager causing bleeding injury. The explanation of Badhoo Uraon alias Bandhoo is Ext. C(2). He also denied the allegation about assault on Shri Bakshi. His case was that at the time of the alleged incident he was inside the factory engaged in his duty. Biju Uraon's explanation is Ext. C(3). His story was that receiving information that a child had been run over by the car of Shri Bakshi, he went home to enquire into the matter. He also denied the allegations that he had been spreading any rumour or that any labour trouble had taken place on account of any such rumour.

The Standing Orders of the company will be found in Ext. N. Order No. 13 in Ext. N relates to disciplinary action for misconduct of the employees. Apparently, the four charge-sheeted persons were dealt with on the basis of ground No. VIII of Order No. 13(c) of Ext. N. This relates to riotous or disorderly behaviour on the Estate prejudical to the good running of the Estate or any act subversion of discipline. There is no distinct misconduct in the Standing Orders relating to spreading of rumour or inciting the workers to violence or any act resulting any labour discontent culminating any assault on any official of the company. I shall now consider how far the charges framed against the delinquents have been proved before me.

P.W. 1 is the Vice-President of the West Bengal Chah Sramik Union. He has stated that the charge-sheeted persons were active workers of his union and that although at first the Company had good feeling towards the union, for the last 3 or 4 years the Company's feeling towards the union is not happy. He has admitted that there is another union known as National Union of Plantation Workers. He has further admitted that the said union is older than the West Bengal Chah Sramik Union. P.W. 2 is Khedoo Uraon. He has stated that he is the Secretary of the Primary Unit of West Bengal Chah Sramik Union. Badhoo Uraon is the member of the Executive Committee of the union. Bhowra Uraon is a member of the union. He has further stated that Biju Uraon collects subscription for the union. Saona Uraon, the boy who was injured, is the son of his deceased brother. According to the witness, on 13th July 1962 at about 3 p.m. he was returning from duty. On his way he heard that Saona had been run over. He saw the boy in front of the hospital of the garden, at a distance of about 50 feet. He lifted the boy from the ground and took him in the hospital and left him there. He found bleeding injury on his leg. The witness, however, did not care to see whether he was examined by the doctor. He went to the office and informed the Bara Babu of the office that the boy had been knocked down by the car of Shri Bakshi. Thereafter Shri Bakshi came there. Khedoo Uraon told Shri Bakshi that it was not good of him to leave the boy uncared for after the accident. Khedoo Uraon's story is that Shri Bakshi abused him filthily and when he protested against the abuses, Shri Bakshi held him by the collar and took up a stone and attempted to assault with it. By this time several people collected there. Shri Bakshi hurled that stone at Khedoo Uraon but it struck the Manager and hurt him. The grievance of P.W. 2 is that he was dismissed because he had been working for the union. During the cross-examination P.W. 2 has stated that many passers-by were on the road where Saona was lying injured. A boy, Larangu by name, was by the side of Saona Uraon. P.W. 2 has admitted that he did not see the actual occurrence or how the injury was inflicted on Saona. Khedoo Uraon did not see if any other person was present at the dispensary when he took Saona there. He left the place leaving the boy there and he does not know when Saona left the dispensary. He has further stated during the cross-examination that when he was caught by Shri Bakshi, Bhowra Uraon and Badhoo Uraon were by his side but he did not see what they did or said at that time. He further admitted that female workers were present at that time. He did not, however, sustain any injury. The witness has denied the allegation that he assaulted Shri Bakshi. At first he asserted that he was never suspended on any other occasion before this dismissal. At the very next moment he said during cross-examination that he did not remember whether he was suspended or charge-sheeted on any earlier occasion. Immediately thereafter he has admitted his signatures on Ext. G and Ext. G/1 saying that he might have given these signatures on receipt of the original of these letters. Ext. G is a letter written by Khedoo Uraon to the Manager. It is dated 16th September 1958. In this letter he admitted that he had received a charge-sheet. P.W. 3 is Saona Uraon. His evidence is that he had been knocked down by Shri Bakshi with his car and that he sustained bleeding injury on his feet. He has said that Khedoo Uraon came and took him to the dispensary. He was examined by the doctor and his injury was bandaged. From his evidence we also get that Khedoo Uraon and Biju Uraon are the brothers of his father. From his evidence we further get that one Narang Uraon alone was with him when he was run over by the car, and that no other person saw the occurrence. According to the evidence of P.W. 3, the wheel of the car passed over his right toe. After the day of occurrence he did not, however, go to the dispensary for treatment. Badhoo Uraon is P.W. 4. He says that he is a member of the Executive Committee of the Primary Union of the West Bengal Chah Sramik Union. On 13th July 1962 his duty hours were from 3 p.m. to 11 p.m. He has stated that during this period he did not come out of the factory compound. He has further denied that he had assaulted either Shri Bakshi or Shri Bose. During cross-examination he has however admitted that during the enquiry held by Shri Bose over the charge-sheet, he stated that he and Rupai had once come out of the factory after 3 p.m. on the date of occurrence. This witness has taken up the plea of alibi. He wants to say that at about 3-30 p.m. when the alleged occurrence took place, he was engaged with work within the factory compound. He has however admitted that at the enquiry he gave out that after 3 p.m. on the day of occurrence he had come out. At the same time Khedoo Uraon has admitted in his evidence that when he was held by Shri Bakshi by his collar, Badho Uraon was by his side. Absence of

Badhoo Uraon at the time of occurrence, therefore, cannot be true. P.W. 4 does not remember if about four years ago he was charge-sheeted by the Company. He has stated that he was not served with any warning notice, nor had he been ever suspended. Exhibit M is a copy of the charge-sheet, dated 20th November 1959, served on Badhoo Uraon. Exhibit M/1 is the copy of the suspension order against Badhoo Uraon over the said charge-sheet. Exhibit M/2 is the copy of the warning order served on Badhoo Uraon for another offence. This is dated 20th April 1960. I cannot hold that Ext. M series are fabricated documents. P.W. 4 has clearly suppressed the facts of previous punishment inflicted on him. The evidence of P.W. 4 is unacceptable.

P.W. 5 is Bhowra Uraon. He has stated that he is a member of the union. After his duty hours when he was coming out of the factory at about 3-30 p.m., he found Shri Bakshi holding Khedoo Uraon by his collar. He has stated further that Shri Bakshi threw a stone which he had in his hand and that the stone hurt the Manager. He has denied the allegations that he had assaulted either Shri Bakshi or Shri Bose. He wants to say that the Company made false allegations against him and that the Company knows best why such allegations were made. The evidence shows that at the time of occurrence there were many persons, about 200 in number. P.W. 5 has admitted that Shri Bose sustained bleeding injury on his ear. This witness has further denied that he ever received any charge-sheet before the date of occurrence or any order of suspension. Ext. L is the copy of the charge-sheet served on P.W. 5. This is dated 20th November 1959. Ext. L(1) is a copy of the order of suspension following the charge-sheet, Ext. L. Ext. L(3) is a notice of suspension, dated 16th June 1956, addressed to Bhowra Uraon. Ext. L(2) is a copy of the charge-sheet against Bhowra Uraon. This is dated 16th June 1956. Ext. L(3) is connected with Ext. L(2). P.W. 5, I believe, is not a truthful witness.

The company has examined several witnesses. O.P.W. 1 is the Medical Officer of the Chalouni Tea Estate. It was he who examined on 13th July 1962 the injury of Saona Uraon. He also examined that very day the Manager and the Assistant Manager, Shri Bakshi. This witness found superficial lacerated injury 3/4" x 1/8" on the medial part of right foot of Saona Uraon. The doctor has stated that the said injury could not have been caused by any sharp cutting instrument or by knock of any vehicle. The doctor has stated that Saona Uraon came alone to him on 13th July 1962. He also found two lacerated bleeding injuries on the pinna of the left ear of Shri Bose, Manager. According to the doctor the injuries might have been caused by any blunt weapon or by a throw of a stone. O.P.W. 1 examined Shri Bakshi on the date of occurrence at about 4-15 p.m. and found on his person one abrasion with swelling on the dorsum of the right hand, one abrasion on the upper part of the left arm, one abrasion on the right side of the waist, one swelling with slight bleeding over the head and painful right thumb with swelling. According to doctor the injuries might have been caused by blunt weapon or by stones or by fists and blows or by lathis. O.P.W. 2 is Shri Manindra Mohan Bose, the Manager himself. He has stated that he held the enquiry against the charge-sheeted persons. He received statements of Shri Bakshi, the Assistant Manager, Shri N. N. Sarkar, the Head Clerk and Shri Shibnarayan Srestha, a Chaprasi, in writing, on 13th July 1962. He sent the report about the occurrence to the police. He personally handed over the written information to the Thana on 13th July 1962 at about 8 p.m. The copy of the information has been marked exhibit. He received the injury reports from O.P.W. 1. He has given evidence about the occurrence. He has stated that on 13th July 1962 at about 3-30 p.m. he was engaged in making balance payment when Biju Uraon came to him and in an agitated manner stated that a small boy was run over and killed by Shri Bakshi's car. On further questioning Biju Uraon admitted that the child was not dead, but seriously injured. At that time Khedoo Uraon also came and reported that a child was run over by Shri Bakshi's car. The witness told them to take the child to the dispensary immediately. Three or four minutes after this he heard a commotion and found several labourers running towards the office. The witness also proceeded towards the place of commotion and there he found Shri Bakshi was being beaten by three men—Khedoo Uraon, Bhowra Uraon and Badhoo Uraon. Some of the sub-staff tried to protect Shri Bakshi. The Manager also rushed up to save Shri Bakshi when a small boulder hurled by Bhowra Uraon hit him on the left ear which started bleeding. He ordered all the labourers who collected there, numbering about 100 or 150, to go outside the factory compound. The Chowkidar thereafter closed the factory gate. The medical officer was called in and he examined the Manager and the Assistant Manager, Shri Bakshi. The boy Saona Uraon was sent for and he was brought in. O.P.W. 2 has denied that he was hit by the boulder thrown by Shri Bakshi. He has also stated that Shri Bakshi was not beating anybody. He witness has further denied the suggestion that he dismissed the workmen by way of victimisation or unfair labour practice.

O.P.W. 2 has stated that on account of injury he had sustained, he was indisposed for three days. He, however, attended to urgent works. After the occurrence the witness learnt that the charge-sheeted persons were taken to Jalpaiguri after arrest and there was no certainty of return to their duties. On 17th July 1962 the witness gathered that the charge-sheeted persons had returned and that was why he issued the charge-sheets on 18th July 1962. The witness has further stated during cross-examination that on 13th July 1962 he did not issue the charge-sheet because as a Manager he did not think it wise to add fuel to the fire by issuing charge-sheets when there was labour unrest on account of the occurrence. The witness has denied the suggestion that he has deposed falsely in this case to save Shri Bakshi. O.P.W. 3 is Shri Arjun Raj Malhotra, another Assistant Manager of the Tea Estate. He has also spoken about the incident. From his evidence it is gathered that at about 3-15 p.m. or 3-20 p.m. he was paying out labourers' wages. There was a lot of noise and commotion. Some labourers were collected together unusually. At that time Biju Uraon came to him and shouted that the Chhota Sahib had run over a child with his car and killed him. The witness asked him to be sure that his statements were correct but Biju Uraon repeated his statements that the child was dead. Thereafter the labourers began shouting and the scene became unruly. The witness then proceeded towards the office where the women labourers had collected. At that time he saw Shri Bakshi, the other Assistant

lanager, running from the Pahari Leaf Weighment hed to the office. When Shri Malhotra came to he office, he saw Shri Bakshi was being assaulted by or 4 men. Out of them one was recognised as Khedoo Dafadar. He also saw the Manager who was leeding near about his left ear. This witness has lso stated that Dr. Chowdhury examined Shri Bose nd Shri Bakshi and dressed up their wounds.

O.P.W. 4 is Shibnarayan Sestra, a Caprasi. He has lso stated that he found several workers collected nd Shri Bakshi was denying the allegations made y some female workers that he had run over the oy with his car. The witness has stated that when hri Bakshi was denying the allegation, Khedoo Uraon came and pushed him. Shri Bakshi stepped ack and at that time Bhowra Uraon came running nd cought him. Shri Bakshi pushed Bhowra Uraon way but the latter came forward and slapped him n his cheeks. The witness has stated further that ome of the persons shouted and assaulted Shri Bakshi. We also get from this witness that the Manager was coming to the spot and somebody urled stones which hit the Manager. This witness saw Bhowra Uraon and Badhoor Uraon there and he also saw Khedoo Uraon came later on. This witness gave evidence in halting manner, and from his demeanour and the way in which he deposed, I have an impression that he was suppressing some facts. However, this much has been corroborated by other evidence that Bhowra Uraon, Khedoo Uraon and Badhoo Uraon were present at the time of occurrence and that Bhowra Uraon assaulted Shri Bakshi. It is not unlikely that this witness has a mind to help the charge-sheeted persons, at least some of them. O.P.W. 5 is the Head Clerk of the Chalauni Tea Estate. He also saw Shri Bakshi surrounded by a crowd and that some of them were assaulting him. He also saw bleeding injury on the left ear of the Manager. He saw that Badhoo Uraon had stones in each of his hands. O.P.W. 6 is Shri Bakshi, the Assistant Manager. He has described the incident in details. He found a mob and enquired of them what the matter was. He was told that a child had been run over by his car and killed. He protested and said that the allegation was false. At that time Khedoo Uraon came forward and started beating him. Amongst those, he recognised, were Khedoo Uraon, Bhowra Uraon and Badhoo Uraon. This witness also saw Bhowra Uraon throwing stones at the Manager, and the Manager was hit and he sustained bleeding injury. During cross-examination it appears that in the early morning of the day of the incident he found Biu Uraon getting two bulls inside the garden and he warned him not to do it and chastised him. He also reported the matter to the Manager. Whenever he found any cattle, he wanted to send them to the local pound. The witness thinks that these might have been the reasons for which the miscreants bore some grudge against him.

From the evidence on record it has not been proved that the boy Saona Uraon had been knocked down by Shri Bakshi's car. The story has not been supported by any reliable evidence. The evidence shows that another boy named Narang Uraon saw the occurrence. He has not been examined before me. The nature of injury sustained by Saona Uraon shows that he could not have been run over by any motor vehicle. The evidence of Saona Uraon, a child, is not convincing. It is neither supported by any realiable witness nor corroborated by acceptable evidence. I have also considered the evidence adduced on the side of the union and on behalf of the Company as well. The witnesses on the side of the union are interested. There is no independent and reliable witness on the side of the union. From the evidence it has been proved that Khedoo Uraon, Bhowra Uraon and Badhoo Uraon were all present and that they assaulted Shri Bakshi. It is to be noted that O.P.W. 2, the Manager, saw Khedoo Uraon, Bandu Uraon and Bhowra Uraon assaulting Shri Bakshi. He has also stated that he sustained a bleeding injury on his left ear when Bhowra Uraon threw a small boulder at him. I must say that this Manager is a very straight-forward and reliable witness. O.P.W. 3, one of the Assistant Managers, is also a truthful witness. He has clearly stated that he recognised Khedoo Uraon out of those who assaulted Shri Bakshi. He has not named all the three persons. O.P.W. 4 has at least corroborated the fact that Bhowra Uraon assaulted Shri Bakshi. O.P.W. 5 saw Badhoo Uraon with some stones in his hand. Last of all, O.P.W. 6, Shri Bakshi, has stated that Khedoo Uraon started beating him and others also joined in the assault. He also saw Bhowra Uraon and Bandhoo Uraon amongst the miscreants. Bhowra Uraon was also found throwing stones at the Manager. I accept the evidence of the witnesses examined on the side of the Company and I hold that Khedoo Uraon and others examined on behalf of the union are unreliable. I cannot accept their evidence. I have no manner of doubt in my mind that several workers collected at the rumour that Saona Uraon had been run over by Shri Bakshi's car and killed and that when Shri Bakshi confronted them and denied the allegation that he was responsible for Saona Uraon's injury, Khedoo Uraon, Bhowra Uraon and Badhoo Uraon combined themselves, attacked Shri Bakshi and assaulted him causing injuries on his body. It has also been proved that Bhowra Uraon hurled a stone at the Manager who was coming to the rescue of Shri Bakshi and caused bleeding injury on his ear. These assaults were made without any justification or provocation. The actions of Khedoo Uraon, Bhowra Uraon and Badhoo Uraon alias Bandhoo Uraon, certainly amounted to misconduct according to the Standing Orders of the Company. They were riotous and disorderly behaviours on the Estate prejudicial to the good running of the Estate and acts subversive of discipline. It has been argued from the side of the union that the allegations were false, otherwise, there would not have been any delay in issuing charge-sheets. The Manager has explained why there was delay in issuing charge-sheets. From his evidence we get that he thought it wise not to issue charge-sheets on the very day of occurrence because there was labour unrest. The evidence shows that after the return of the charge-sheeted persons obtaining bail orders of the Court, they were served with charge-sheets. That the allegations made in the charge-sheets are not false would be evident from the report of the Manager given to the Thana on the very day of the occurrence. That report is Ext. K. In this report he has mentioned the names of Khedoo Uraon, Bhowra Uraon and Badhoo Uraon as miscreants. It cannot therefore be argued that the story of assault by these three persons was set up on or about 18th July 1962. However, I find that the charges levelled against Khedoo Uraon, Bhowra Uraon and Badhoo Uraon have been well proved before me, and that they have been rightly dismissed from service on the ground of gross misconduct.

With regard to the charge framed against Biju Uraon, I must say that it has not been proved. It may be that Biju Uraon, an uncle of Saona Uraon, was very much agitated on the news that he had been run over by a car and that as he had the impression that the boy might have been seriously injured on account of the knocking, it was not unreasonable for him, a labourer, to exaggerate news by saying that he had been killed. It was not unnatural for an uncle of a fatherless child. There is no evidence that Biju Uraon spread this rumour amongst the labouring class of the Estate. There is no evidence that he shouted gesticulating in a provocative manner or inciting others to violence against Shri Bakshi. I do not find any evidence whatsoever that the act of Biju Uraon resulted in any labour disturbance culminating in any assault on Shri Bakshi and the Manager, for the assaults on the Manager and the Assistant Manager were made by Khedoo Uraon, Bhowra Uraon and Badhoo Uraon. Biju Uraon was not responsible for that. I do not therefore find that any offence under the Standing Orders of the Company was committed by Biju Uraon. I hold that the order of suspension passed on Biju Uraon on the basis of the charge-sheet, dated 18th July 1962, was illegal and unjustified. The order of suspension passed on Biju Uraon is, therefore set-a-side and he shall be entitled to his usual remuneration and amenities during the period of suspension.

In the result, the workmen in this case shall get no relief in respect of Issue No. 1 regarding the dismissals of Sarbasree Khedo Uraon, Bhowra Uraon and Bandhoo Uraon as they are bona fide and justified. The issue No. 2, however, is answered in favour of the workmen as indicated above. Shri Biju Uraon will get his usual remunerations and amenities during the period of suspension as the suspension order has been held to be unjustified and illegal.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.

The 30th September 1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 5822-I.R./IR/14L-19/63.--23rd October 1964. --Whereas under the Government of West Bengal, Labour Department, Order No. 187-I.R./IR/14L-19/63, dated the 22nd January 1964, the industrial dispute between the Commissioners of Garulia Municipality, P.O. Garulia, district 24-Parganas and their workmen represented by West Bengal Municipal Employees' Federation, C/o Shri Ardendu Bose, Assistant Secretary of the Federation, Howrah Municipal Office, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government is award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

Annexure

In the matter of an industrial dispute between the Commissioners of Garulia Municipality, post office Garulia, district 24-Parganas and their workmen represented by West Bengal Municipal Employees' Federation, c/o Ardendu Bose, Assistant Secretary of the Federation, Howrah Municipal Office, Howrah. (Case No. VIII.—15 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:
Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri S. N. Banerji, Advocate.
For the Municipality: Shri N. R. Roy, Advocate.

AWARD

By order No. 187-I.R./IR/14L-19/63, dated the 22nd January 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between The Commissioners of Garulia municipality, P.O. Garulia, district 24-Parganas and their workmen represented by West Bengal Municipal Employees' Federation, C/o. Shri Ardendu Bose, Assistant Secretary of the Federation, Howrah Municipal Office, Howrah, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

1. Whether Shri Samar Kumar Sen is entitled to his wages for the period from 16th April 1959 to 1st February 1960?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal for adjudication of an industrial dispute existing between The Commissioners of Garulia municipality, P.O. Garulia, district 24-Parganas (hereinafter be referred to as the Municipality) and their workmen represented by West Bengal Municipal Employees' Federation, C/o. Shri Ardendu Bose, Assistant Secretary of the Federation, Howrah Municipal Office, Howrah (hereinafter be referred to as the union).

Immediately after receipt of the reference, both parties were served with notices. They entered appearances and filed written statements of their respective cases.

The union's case in short is that Shri Samar Kumar Sen was employed as a clerk-cum-typist in the office of the Garulia municipality from 16th November

1956. Subsequently with effect from 1st of July 1957 he was confirmed in the permanent cadre of the Second Clerk and typist. Shri Sen became a member of the West Bengal Municipal Employees' Federation and was elected a member of the executive committee of the Garulia Unit of the Federation. The then Chairman of the municipality placed him under suspension with effect from 30th March 1959 on the alleged ground of misconduct and without holding any proper enquiry into the alleged charges, the Chairman of the municipality most arbitrarily dismissed him from service. Thereafter on behalf of Shri Sen a lawyer's notice was served upon the Municipal Commissioners challenging the legality and validity of the order of dismissal. The Municipal Commissioners by Resolution No. 14 dated 27th January 1960 rejected the Chairman's order of dismissal on a consideration that the same was illegal and motivated. Shri Sen was then reinstated from 2nd February 1960. After cancellation of the order of dismissal Shri Sen was paid full wages for the period from 1st March 1959 up to 15th April 1959 but there was no payment of wages for the remaining period, i.e., from 16th April 1959 to 1st of April 1960. Hence the dispute.

The case of the Municipal Commissioners in the written statement is that Shri Sen was dismissed for misconduct by the then Chairman of the municipality but that order of dismissal was subsequently cancelled by a resolution of the Municipal Commissioners, dated 27th January 1960 and Shri Sen was reinstated but he was not entitled to the wages for the period claimed or for any period from the Municipality.

Many other formal objections were raised but not actually pressed at the hearing.

Decision

One witness was examined on each side. Union has examined the concerned workman Shri Samar Kumar Sen and the municipality has examined its present Chairman Shri Kamala Kar Singh. Some documents have also been exhibited. Admittedly Shri Samar Kumar Sen was a permanent clerk-cum-typist of the Garulia municipality. There is no dispute that he was confirmed as a Second Clerk and Typist with effect from 1st July 1957 by Resolution No. 14 of the meeting of the Commissioners of Garulia municipality held on 17th June 1957. Copy of this resolution has been made Annexure A to the written statement of the Municipality. It is also common case that Shri Samar Kumar Sen was placed under suspension from 30th March 1959 for some alleged misconduct by then Chairman Shri Mohit Kumar Chatterji. A copy of the order of suspension has been made Annexure A/1 to the written statement filed by the municipality. He was subsequently dismissed by the then Chairman of the municipality in July 1959. Shri Sen took exception to the order of dismissal and he caused a pleader's notice to be served upon the Commissioners of the Garulia municipality challenging the bona fide and validity of the order of dismissal passed against him. Thereafter in January 1960 the Municipal Commissioners by Resolution No. 14, dated 27th of January 1960 cancelled and set aside that order of dismissal passed against Shri Sen. Copy of that resolution has been produced by the union and is marked Ext. 2 and another copy produced by the municipality is marked Ext. A. The said action taken by the then Chairman of the municipality was described in that Resolution as "illegal and motivated." However, this much is clear that the order of dismissal was set aside and Shri Sen was restored to his original position and he was actually allowed to resume his duties on the 2nd February 1960. This will appear from Annexure E to the municipality's written statement. Therefore the workman actually remained under suspension from 30th March 1959 up to 1st of February 1960. The order of dismissal passed against Shri Sen by the previous Chairman, having been found by the Municipal Commissioners quite illegal and motivated, and he having been allowed to resume his duties, it may be presumed that he was acquitted of the charge, if any, against him. It is admitted by the present Chairman of the municipality that this Resolution No. 14, dated 17th January 1960 is a valid one and remains unchallenged and it has not been cancelled by any other resolution of the Municipal Commissioners. Therefore, Shri Sen being found not-guilty of any charge, there is no earthly reason why he should not be entitled to his wages, etc., for the period of suspension. By the aforesaid resolution the Municipal Commissioners wanted to treat some portion of the period of suspension as leave without pay, but no reason was assigned for this and as a matter of fact, Shri Sen was already paid wages for the period from 30th March 1959 up to 15th April 1959, which fact is not denied by the Chairman of the municipality who deposed for the municipality. The workman claims wages inclusive of D.A. at the rate of Rs. 115 per month for the period from 16th April 1959 to 30th June 1959 and at the rate of Rs. 120 per month for the remaining period, i.e., from 1st July 1959 to 1st of February 1960 as he was entitled to his annual increment of Rs. 5 with effect from 1st July 1959. He has further claimed house rent at the rate of Rs. 10 and extra D.A. at the rate of Rs. 5 per month. He has filed a chart Ext. 1 in respect of his claim for wages, D.A., and house rent allowance. The correctness of the amount has not been questioned by the municipality. D.W. 2 Shri Kamalakar Singh the present Chairman of the municipality has not denied the claim of Shri Sen in his evidence before this tribunal. Therefore, I have no hesitation to hold that Shri Samar Kumar Sen is entitled to Rs. 1,273.95 nP. as his wages inclusive of D.A. and House Rent Allowance, etc., for the period from 16th April 1959 to 1st February 1960. The municipality is directed to pay the said amount to Shri Samar Kumar Sen within two months of the publication of this award in the Calcutta Gazette.

Directed and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,

Judge, Third Industrial Tribunal.
30-9-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 5823-I.R./IR/11L-191/62.—23rd October 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 2558-I.R./IR/11L-191/62, dated the 19th June 1962, the industrial dispute between Messrs. Royal Indian Hotel, 99 Lower Chitpur Road, Calcutta-1 and their workmen represented by Calcutta City Eating and Refreshments Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second scheduled to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Royal Indian Hotel, 99 Lower Chitpur Road, Calcutta-1, and their workmen represented by Calcutta City Eating and Refreshments Establishments Workers' Union, 249 Bepin Behari Ganguly Street, Calcutta-12. (Case No. VIII-99/62).

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department Order No. 2558-I.R./IR/11L-191/62, dated the 19th June 1962.

Issue

Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled?

(1) Sk. Kaloo.

(2) Jalaluddin.

(3) Md. Kasim.

(4) Khadeem Rosul.

(5) Abdul Rouf.

(6) Matiar Rahaman.

(7) Zeaul Hossain.

(8) Md. Hashim.

(9) Moti Khan.

(10) Md. Din.

(11) Sk. Abdullah.

(12) Md. Muslim.

(13) Abdul Nayeem.

(14) Md. Soleman.

(15) Md. Yusuf.

(16) Md. Abdul Rashid.

(17) Md. Abbas.

(18) Md. Abbas (ii).

(19) Nezamuddin.

(20) Ainul Haque.

(21) Abdul Barick.

(22) Abdul Latif.

(23) Md. Isa.

Both parties appeared before the Tribunal and filed their respective written statements. When the case became ready for hearing after necessary preliminary proceedings, it was reported by the parties that a talk of settlement was going on. Accordingly, the case was directed to be put up on 30th September 1964 for orders awaiting an amicable settlement between the parties. On 30th September 1964, the parties filed a joint petition of compromise setting out therein the terms upon which the whole dispute had been amicably settled and praying for a compromise award in terms of the joint petition.

I have heard the Company's representative, Shri K. K. Moitra, and the General Secretary of the Union. I have also considered the terms of settlement. The terms appeared to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute in terms of the joint petition. Accordingly, I would make a compromise award as prayed for.

In the result, I make a compromise award in terms of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure.

S. K. RAY,
Judge, Seventh Industrial Tribunal.

The 6th October 1964.

Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri S. K. RAY, Judge.

In the matter of an Industrial Dispute.

Between

Messrs. Royal Indian Hotel, 99 Lower Chitpur Road, Calcutta-1 (hereinafter referred to as the Employer).

And

Their workmen represented by Calcutta City Eating and Refreshment Establishment Workers' Union, 249 Bepin Behari Ganguli Street, Calcutta. (Vide G.O. No. 2558-IR/11L/101/62, dated 19th June 1962.)

The humble joint petition of compromise of the Employer and the Union abovenamed.

1. That the above case is compromised between the parties on the following terms and conditions:

(i) That none of the persons mentioned in the order of reference being serial Nos. 1 to 23 will get reinstatement or re-employment in the Hotel of the Employer.

(ii) That the Employer will pay a lump sum amount of Rs. 1,500 (Rupees one thousand and five hundred only) to the Union in full and final settlement of all claims of the persons mentioned in the order of reference being serial Nos. 1 to 23. The General Secretary of the Union will grant a clear discharge receipt for the money to be paid to him. This amount includes the cost of the Union.

(iii) That the amount received by the Union will be distributed by the General Secretary to the twenty-three persons mentioned in the above order of reference; for which the said General Secretary will be solely responsible.

(iv) That the persons mentioned in the order of reference numbering twenty-three will not have any further claim from the employer in any shape or form.

(v) That the dispute is thus settled between the parties once for all.

Your petitioner therefore, most humbly pray that Your Honour would be graciously pleased to accept the above terms of compromise as just and fair; and pass an award in terms thereof making this compromise petition as an annexure to the same.

And your petitioners, as in duty bound, shall ever pray.

Signature of the Union Representative.
Dwijen Chakravorty,
General Secretary.
30-9-64.

Signature of the Union's Lawyer.
Parimal Das Gupta,

Signature of the Company's Representative.

K. K. Moitra,
30-9-1964.

S. K. RAY,
Judge, Seventh Industrial Tribunal.

The 6th October 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 5996-I.R./IR/10L-149(A)/64. -- 27th October 1964.-- Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, hereinafter referred to as the said order the industrial dispute between the employers of the Engineering Establishments mentioned in the list 1 of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the trade Unions mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Aklu Rajbhor, a workman of Messrs. Victory Industries (P) Ltd., 77A Banaras Road, Howrah, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said camplaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Aklu Rajbhor of 10 Dharmotala Road, Salkia, Howrah, against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Banaras Road, Howrah. (Case No. 185 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Aklu Rajbhor, a workman of the Company O. P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated the 6th August 1962.

The Company O.P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On that date, the Company's representative was present, but there was no appearance by or on behalf of the

applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964, both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5997-I.R./IR/10L-149(A)/64. — 27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in the list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in the list III of the said Order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Durga Prosad, a workman of Messrs. Victory Industries (P) Ltd., 77A Banaras Road, Howrah, one of the Companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Durga Prosad of 10 Dharmatala Road, Salkia, Howrah, against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Banaras Road, Howrah. [Case No. 182(A) of 1963 under section 33A.]

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Durga Prosad, a workman of the Company O.P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated the 6th August 1964.

The Company O.P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On that date, the Company's representative was present, but there was no appearance by or on behalf of the applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964 both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5998-I.R./IR/10L-149(A)/64. — 27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in the list III of the said order on the other regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rajnarayan, a workman of Messrs. Victory Industries (P) Ltd., 77A Benaras Road, Howrah, one of the companies involved in the said disputes made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Rajnarayan of 10 Dharmatala Road, Salkia, Howrah, against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Benaras Road, Howrah. (Case No. 186 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

PRESENT:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

Award

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Rajnarayan, a workman of the Company O.P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated the 6th August 1962.

The Company O.P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On that date the Company's representative was present, but there was no appearance by or on behalf of the applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964 both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 5999-I.R./IR/10L-149(A)/64.—27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand and their workmen represented by the Trade Unions mentioned in list III of the said order on the other regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sudarson Bhor, a workman of Messrs. Victory Industries (P) Ltd., 77A Banaras Road, Howrah, one of the companies involved in the said disputes made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exrecise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government.

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Sudarson Bhar of 10 Dharmatala Road, Salkia, Howrah, against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Banaras Road, Howrah. (Case No. 184 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, made by Shri Sudarson Bhar, a workman of the Company O. P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962.

The Company O. P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On

that date, the Company's representatives was present, but there was no appearance by or on behalf of the applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964, both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute award in the case.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6000-I.R. IR/10L-149(A)/64.—27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962 (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Radha Krishna, a workman of Messrs. Victory Industries (P) Ltd., 77A Banaras Road, Howrah, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Radha Krishna of 10 Dharamtala Road, Salkia, Howrah against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Banaras Road, Howrah. (Case No. 183 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Radha Krishna, a workman of the Company O. P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated the 6th August 1962.

The Company O.P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On that date, the Company's representative was present, but there was no appearance by or on behalf of the applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964, both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a "no dispute" award in the case.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6001-I.R./IR/10L-149(A)/64.—27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62. dated the 6th August 1962, hereinafter referred to as the said order, the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in the list II of the said order on the one hand, and their workmen represented by the Trade Unions mentioned in list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Ram Nath Jadav, a workman of Messrs. Victory Industries (P) Ltd., 77A Banaras Road, Howrah, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Ram Nath Jadav of 10 Dharmatalla Road, Salkia, Howrah, against his employers, Messrs. Victory Industries Pvt. Ltd., 77A Banaras Road, Howrah. (Case No. 187 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal.

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Ram Nath Jadav, a workman of the Company O.P. Messrs. Victory Industries Pvt. Ltd., complaining of his alleged illegal and wrongful discharge from service during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R., dated the 6th August 1962.

The Company O.P. appeared and filed its written statement. After preliminary proceedings, the case was fixed for hearing on 16th September 1964. On that date, the Company's representative was present, but there was no appearance by or on behalf of the applicant workman and no step was taken on his behalf. In these circumstances, the Tribunal suo moto adjourned the case to 29th September 1964 in order to give the workman another chance to appear and pursue his application. On 29th September 1964, both parties were again absent without taking any step. From the aforesaid conduct of the parties, it is clear that the dispute is not being pursued and it has been given up and has ceased to exist. Accordingly, the case is to be disposed of by a "no dispute" award.

In the rsult, I make a "no dispute" award in the case.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6002-I.R./IR/10L-149(A)/64.—27th October 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, (hereinafter referred to as the said order), the industrial dispute between the employers of the Engineering Establishments mentioned in the list I of the said order and represented by themselves or by the organisations mentioned in list II of the said order on the one hand, and their workmen represented by the trade unions, mentioned in the list III of the said order, on the other, regarding the issues mentioned in the said order, being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas, during the pendency of proceedings before the said Industrial Tribunal Shri Ramjore Kahar, a workman of Messrs. S. N. Sen & Co., 18/1 Shib Narain Das Lane, Calcutta-6, one of the companies involved in the said disputes, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the mater of a complaint under sction 33A, Industrial Disputes Act, by Shri Ramajore Kahar, c/o General Trading & Engineering Workers' Union, 26/8 Dum Dum Road, Calcutta-2, against Messrs. S. N. Sen & Co. of 18/1 Shib Narain Das Lane, Calcutta-6. (Case No. 17 of 1964 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge, Seventh Industrial Tribunal

AWARD

This proceeding arises out of an application under section 33A, Industrial Disputes Act, by Shri Ramjore Kahar, a workman of Messrs. S. N. Sen & Co. the O. P., complaining of his alleged illegal and wrongful termination of service by not allowing him to join his duties on 22nd November 1962, after return from leave. The application was made because at the time of his alleged termination of service, the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 3537-I.R./IR/10L-97/62, dated the 6th August 1962, were pending.

The Company O.P. appeared and filed its written statement. Since then, both parties ceased to appear before the Tribunal. The case was finally fixed for hearing on 26th September 1964. On that date too, both parties were absent and no step was taken. The Tribunal suo moto adjourned the case

to 29th September 1964 for orders. On 29th September 1964, the parties filed a joint petition of compromise setting out the terms upon which the dispute between them had been settled and praying for a compromise award accordingly.

I have considered the terms of compromise. These appear to be fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute between the parties on these terms. Accordingly, I would dispose of the application under section 33A, Industrial Disputes Act, by a compromise award in terms of the joint petition of the parties.

In the result, I make a compromise award in terms of the joint petition of the parties, a copy whereof is made a part of the award as an Annexure.

S. K. RAY,
Judge,
Seventh Industrial Tribunal,
7-10-64.

Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

In the matter of an Application under section 33A of Industrial Disputes Act, 1947.

Shri Ramajore Kahar—Petitioner
Versus
Messrs. S. N. Sen & Co. 18/1, Shib Narain Das Lane, Calcutta-6—Opposite party.

Humble petition of the applicant most respectfully sheweth:

1. That your petitioner has settled his case with the Company amicably and have taken all dues in full and final settlement of account as per copy of the annexed voucher.

2. That there is no other claim or dues against the Company in any form, whatsoever and no other person is authorised to pursue the case on my behalf.

3. That a settlement Award to this effect is prayed for.

Calcutta,
dated the 13th July 1964.

Illegible.
LTI Mangu (Brother of Ramajore).
Same address.
(For the Company.) A. Sarkar.
29-9-64.

Received a sum of Rs. 50 (rupees fifty only) from Messrs. S. N. Sen & Co. in full and final settlement of all my dues and claim without any claim of reinstatement.

Ramajore Kahar,
C/o New India Flower Mills,
41, Simla Road, Calcutta-6.
13-7-64.

Calcutta,
dated the 13th July 1964.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
7-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6067-I.R./IR/10L-53/64. — 2nd November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1031-I.R./IR/10L-53/64, dated the 5th March 1964, the industrial dispute between Messrs. Hindusthan Metal Works, 48 Dum Dum Road, Calcutta-30, and their workmen represented by Hindusthan Metal Workers Union, 9 Jawpore Road, Calcutta-30, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Metal Works, 48 Dum Dum Road, Calcutta-30, and their workmen represented by Hindusthan Metal Workers' Union, 9 Jawpore Road, Calcutta-30. (Government Order No. 1031-I.R., dated 5th March 1964.) (68/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal

For the Union: Shri N. Das, Advocate.

For the Company: Shri A. Sarkar, Advocate.

This is a reference under section 10 of the Industrial Disputes Act over an industrial dispute between Messrs. Hindusthan Metal Works, 48 Dum Dum Road, Calcutta-30, and their workmen represented by Hindusthan Metal Workers Union, 9 Jawpore Road, Calcutta-30. The issue has been framed as follows:

Issue

Whether the termination of services of the following workmen is justified? What relief, if any, are they entitled to?

(i) Shri Mangal Thakur, (ii) Shri Budhan Ram, (iii) Shri Jiten Bhagat, (iv) Shri Ranlagan Prasad, (v) Shri Laksman Prasad.

The parties filed a compromise petition when the case is taken up for hearing today. I have heard Shri Das for the Union and Shri Sarkar for the Company. It appears that the compromise petition is voluntary, reasonable and legal and, as prayed for by the parties, I pass an award in terms of the compromise petition which shall form part hereof as Annexure "A".

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
9-10-64.

Annexure "A"

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Hindusthan Metal Works

And

Their workman represented by Hindusthan Metal Workers' Union

And

In the matter of Government Order of Reference No. 1031-I.R.|IR|10L-53|64, dated 5th March 1964

Humble petition of compromise—

Most respectfully sheweth:

1. That the dispute has been amicably settled between the parties.

2. That the Company will take back Sarbasree Budhan Ram and Jiten Bhagat afresh on old pay if they turn up for duty within 25th October 1964 failing which they will not get any chance whatsoever.

3. That all other persons not being interested they are not entitled for any relief.

4. That this settles all dispute pending adjudication and an award to this effect may kindly be given.

For the Union:
Narayandas Das,
Advocate,
for the Union.

For the Company:
Sd.
for Hindusthan Metal Works,
48 Dum Dum Road,
9-10-64.
A Sarkar, Advocate
for the Company.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
9-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6068-I.R.|IR|11L-434|63.—2nd November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4693-I.R.|IR/11L-434/63, dated the 21st November 1963, the industrial dispute between Messrs. Shah Optical Company, 4A Sonatan Sil Lane, Calcutta-12, and their workmen represented by Optical Workers' Association, 19|2A Pitambar Ghatak Lane, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shah Optical Company, 4A Sonatan Sil Lane, Calcutta-12, and their workmen represented by Optical Workers' Association, 19|2A Pitambar Ghatak Lane, Calcutta-27. (Case No. VIII-274 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal

For the Union: Shri H. L. Roy, Advocate, with Shri Satin Ray Chowdhury, Vice-President of the Union.

For the Company: Shri B. K. Mukherji, Advocate.

AWARD

By Order No. 4693-I.R.|IR|11L-434|63, dated the 21st November 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Shah Optical Company, 4A Sonatan Sil Lane, Calcutta-12, and their workmen represented by Optical Workers' Association, 19|2A Pitambar Ghatak Lane, Calcutta-27, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R.|IR|3A-2|57, dated the 11th March 1957, for adjudication.

Issue

Whether the dismissal of Shri Netai Sarkar is justified? What relief, if any, is he entitled to?

This is a reference under section 10 of the Industrial Disputes Act made by the Government of West Bengal, in the Labour Department, for adjudication of an industrial dispute existing between Messrs. Shah Optical Company, 4A Sonatan Sil Lane, Calcutta-12 (hereinafter be referred to as the company) and their workmen represented by Optical Workers' Association, 19|2A Pitambar Ghatak Lane, Calcutta-27 (hereinafter be referred to as the Union).

Immediately after receipt of the reference notices were served upon both the parties who entered appearances and filed written statements of their cases. After completion of the intermediate steps the case was ready for hearing and actually heard. Both parties adduced evidence—oral and documentary.

But before arguments of the parties were heard the dispute in question was settled amicably to the satisfaction of both parties. The dispute under reference relates to dismissal of a workman Shri Netai Sarkar. That dispute has been peacefully settled although after some progress in the hearing of the case. However, all well that ends well. Both parties have filed a joint petition of compromise before this Tribunal on 8th October 1964. I have perused the document. It has been agreed that the said workman Netai Sarkar will be reinstated to his post with effect from 17th October 1964. It has been further agreed that he will receive a sum of Rs. 200 from the company as ex-gratia payment. This payment has since been made as reported by the parties. The aforesaid terms of settlement appear to be reasonable and fair. So, I accept them and make an award on compromise, as prayed for, in terms of the settlement as incorporated in the joint petition, dated 8th October 1964, which do form a part of the compromise award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL, Judge,
Third Industrial Tribunal.
9-10-64.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL

In the matter of an industrial dispute

Between

Messrs. Shah Optical Company

And

Their workmen, represented by Optical Workers' Association, Calcutta.

(Vide Government Order No. 4683-I.R./IR/11L-434/63, dated 22nd November 1964.)

The humble joint petition on behalf of the parties abovenamed—

Most respectfully sheweth:

That the company and their workmen represented by the union abovenamed have amicably settled the dispute under above order of reference on the following terms:

(a) It is agreed that the workman Shri Netai Kumar Sarkar will be reinstated to his post with effect from 17th October 1964 when the workman will report for duty.

(b) It is agreed that the company will make an "ex-gratia" payment of Rs. 200 (two hundred) only to the workman Shri Netai Sarkar. The payment has been made today against proper receipt.

(c) The workman agrees to forego all his claims against the Company in respect of his wages from his date of suspension to the 16th October 1964 and this period will be treated as leave without pay.

It is now jointly prayed that the Tribunal may graciously be pleased to approve this settlement and pass an award incorporating the terms as given above and pass necessary order or orders as Your Honour may deem fit and proper.

And for this act of kindness, the petitioners, as in duty bound, shall ever pray.

Dated the 8th October 1964.

For the Union:
S. N. Roy Choudhury, President.
8-10-64.
H. L. Roy, Advocate.
8-10-64.

For the Company:
M. C. Shah.
8-10.64.
B. K. Mukherji, Advocate.
8-10.64.

J. N. MANDAL, Judge,
Third Industrial Tribunal.
9-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6069-I.R./IR/9L-28(A)/63.—2nd November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3276-I.R./IR/9L-28(A)/63, dated the 10th August 1963, the industrial dispute between Messrs. Hantapara Tea Company Ltd., P.O. Ramjhora, district Jalpaiguri, and their workmen employed in the Hantapara Tea Estate and represented by the National Union of Plantation Workers' Union, P.O. Birpara, district Jalpaiguri, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hantapara Tea Company Limited, P.O. Ramjhora, district Jalpaiguri, and their workmen employed in the Hantapara Tea Estate and represented by the National Union of Plantation Workers' Union, P.O. Birpara, district Jalpaiguri, referred to under G.O. No. 3276-I.R., dated the 10th August 1963. (Case No. VIII-161 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. MUKHERJI, Judge.

Appearances:

For the Company: Shri J. K. Ghosh, Advocate, Messrs. Orr. Dignam & Co., Solicitors, along with Shri D. A. Ruxton, Assistant Manager of the Company.

For the Union: Shri Lenin Roy, Advocate, along with Shri Probhat Goswami, Deputy Secretary of the National Union of Plantation Workers' Union.

AWARD

Government of West Bengal in its Labour Department, Order No. 3276-I.R./IR/9L-28(A)/63, dated the 10th August 1963, referred an industrial dispute to this Tribunal between Messrs. Hantapara Tea Company Limited, P.O. Ramjhora, district Jalpaiguri, and their workmen employed in the Hantapara Tea Estate and represented by the National Union of Plantation Workers' Union, P.O. Birpara, district Jalpaiguri, under section 10 of the Industrial Disputes Act for adjudication.

The issue as framed in the order of Reference in this case runs as follows:

Whether the dismissal of Shrimati Amritmaya and Shrimati Padamful of Bahadur Sirdar is justified? To what relief, if any are they entitled?

After receipt of the order of Reference on 17th August 1963, usual notices were issued to the parties fixing on 3rd September 1963 for appearance and for filing of the written statement by the Union. The Company entered appearance on 30th August 1963 and the Union appeared on 3rd September 1963 and the case was adjourned till 18th September 1963 for filing of the written statement by the Union. The Union filed its written statement on 18th September 1963 and the Company filed its written statement on 30th November 1963. After several adjournments the case was fixed for hearing on 1st October 1964. On that day, the parties filed a joint petition of compromise stating that they had amicably settled their dispute out of Court on terms set forth in the petition of compromise and prayed that an award may be passed in terms of the petition of compromise. I have heard the parties and perused the petition of compromise. I am satisfied that the settlement is bona fide and its terms are fair and reasonable. The settlement is therefore recorded and an award be passed in terms of the joint petition of compromise filed. The joint petition of compromise do form part of the award as annexure "A".

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
10-10-64.

ANNEXURE "A"

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Disputes

Between

Hantapara Tea Company Limited

And

Their workmen represented by National Union of Plantation Workers' Union, referred under G.O. No. 3276-I.R., dated 10th August 1963.

The Company and their workmen represented by National Union of Plantation Workers' Union jointly submit as follows:

(1) That the parties hereto have come to an amicable settlement the terms of which are as follows:

(a) The dismissal of Shrimati Amritmaya and Shrimati Padamful of Bahadur Sirdar shall stand.

(b) The management shall pay an ex-gratia lump-sum amount to each of the dismissed workmen which they and the Union will accept.

(c) Such payment of ex-gratia lump-sum amount which the management at their discretion will determine will be made to Shri Lenin Roy, Advocate of the Union, and the workmen concerned by the 9th November 1964.

(d) There is no dispute between the parties over the issue referred to adjudication as it has been amicably settled.

(2) That the parties hereto pray that an award may kindly be made disposing of the present reference in terms of this joint petition.

1. For the National Union of Plantation Workers' Union:
Pravat Goswami,
Deputy Secretary.
1-10-64.

2. Lenin Roy, Advocate.
1-10-64.

1. for Hantapara Tea Co. Ltd.:
D. A. Ruxton,
Assistant Manager.

2. J. K. Ghosh, Advocate,
Orr. Dignam & Co.
1-10-64.

Dated Darjeeling, the 1st October 1964.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6070-I.R./IR/9L-47/62.—2nd November 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 3918-I.R./IR/9L-47/62, dated the 14th September 1963, the industrial dispute between Messrs. Hantapara Tea Company Ltd., P.O. Ramjhora, Jalpaiguri and their workmen employed in the Hantapara Tea Estate, and represented by the Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hantapara Tea Company Ltd., P.O. Ramjhora, Jalpaiguri, and their workmen employed in the Hantapara Tea Estate and represented by the uars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri, referred under G.O. No. 3918-I.R., dated the 14th September 1963. (Case No. VIII-202|63.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENCAL

Present:

Shri K. P. MUKHERJI, Judge

Appearances:

For the Company: Shri J. K. Ghosh, Advocate of Messrs. Orr Dignam & Co., Solicitors.

For the Union: Shri Lenin Roy, Advocate.

AWARD

The Government of West Bengal in its Labour Department Order No. 3918-I.R./IR/9L-47/62, dated the 14th September 1963, referred to this Tribunal an industrial dispute between Messrs. Hantapara Tea Company Ltd., P.O. Ramjhora, Jalpaiguri (hereafter be referred to as the Company), and their workmen employed in the Hantapara Tea Estate and represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri, under section 10 of the Industrial Disputes Act for adjudication.

The issue as framed in the Order of Reference in this case runs as follows:

Whether the dismissal of Shrimati Fulkanchi of Guman Singh Sirdar is justified? To what relief, if any, is she entitled?

After receipt of the reference on 18th September 1963, usual notices were served on the parties fixing 3rd October 1963 for appearance and for filing of the written statement by the Union. Both parties entered appearance on 3rd October 1963 and on the prayer of the Union 18th October 1963 was fixed for filing written statement. The Union filed its written statement on 18th October 1963 and the Company filed its written statement on 30th November 1963. After several adjournments on the prayer of the parties, the case was fixed for hearing on 30th September 1964. On that day, the parties filed a joint petition of compromise setting out therein the terms upon which the dispute had been amicably settled between them and praying for a compromise award accordingly.

I have considered the terms of compromise. These appear to be quite fair and lawful. I am satisfied that there has been a bona fide settlement of the dispute between the parties on terms set forth in the petition of compromise. I accept the terms of compromise and I make a compromise award in terms of the joint petition of compromise filed by the parties, a copy whereof is made a part of the award as an annexure.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.
9-10-64.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
9-10-64.

The 9th October 1964.

ANNEXURE

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute
Between
Messrs. Hantapara Tea Company Ltd.
And
Their workmen, represented by Duars Cha Bagan Workers' Union, referred under G.O. No. 3918-I.R., dated 14th September 1963.

The Company and their workmen represented by Duars Cha Bagan Workers' Union jointly submit as follows:

(1) That the parties hereto have come to an amicable settlement the terms of which are as follows:
 (a) The dismissal of Shrimati Fulkanchi of Guman Singh Sirdar shall stand.
 (b) The management shall pay an ex-gratia lump sum amount to the dismissed workman which she and the Union will accept.
 (c) Such payment of ex-gratia lump sum amount which the management at their discretion will determine will be made to Shri Anil Das Choudhury, Vice-President, Duars Cha Bagan Workers' Union by the 9th November 1964.
 (d) There is at present no dispute between the parties over the issue referred to for adjudication.

(2) That the parties hereto pray that an award may kindly be made disposing of the present reference in terms of this joint petition.

ILLEGIBLE,
For Duars Cha Bagan Workers' Union (Dalgaon Sub-District Secretary).
30-9-64.
Lenin Roy, Advocate.
30-9-64.

For Hantapara Tea Company Ltd.
D. A. Ruxton,
Assistant Manager.
J. K. Ghosh,
Advocate,
Orr Dignam & Co.
30-9-64.

Dated Darjeeling, the 30th September 1964.

By order of the Governor,
A. RAY, Asst. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS BIRBHUM AREA

(Base-year 1951=100)

April 1964 to June 1964

Items.	Weights.	March 1964	April 1964	May 1964	June 1964
Food	69·26	137	139	145	148
Fuel and Lighting ..	5·36	94	97	100	100
Clothing	6·28	87	88	88	89
Miscellaneous ..	17·10	121	120	123	124
House Rent	2 00	100	100	100	100
Combined Index ..	100·00	128	130	134	137

The index number for Birbhum area went up by 2 points from 128 in March 1964 to 130 in April 1964 and then by 4 points to 134 in May and by further 3 points to 137 in June 1964. The rise was mainly due to gradual increase in the prices of rice, all varieties of dal, vegetables, firewood, tobacco, hair oil and certain items in the clothing group.

D. CHATTERJEE,
Labour Commissioner, West Bengal.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base:1960=100.)

Centre—Calcutta

Group/Sub-group	September 1964.
I.A. Food :	
(a) Cereals and Products	128
(b) Pulses and Products	172
(c) Oils and Fats	181
(d) Meat, Fish and Eggs	126
(e) Milk and Products	99
(f) Condiments and Spices	133
(g) Vegetables and Fruits	166
(h) Other Food	129
Food Index ..	137
I-B. Pan, Supari, Tobacco and Intoxicants ..	136
II. Fuel and Light	114
III. Housing	110
IV. Clothing, Bedding and Footwear ..	118
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	126
(e) Others	109
Miscellaneous Index ..	113
General Index	126
Estimated General Index on Base : 1944=100	195

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

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KARTIKA 28] THURSDAY, NOVEMBER 19, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6075-I.R.|IR|14L-6|63.—4th November 1964. —Whereas under the Governme it of West Bengal, Labour Department, Order No. 2187-I.R./IR/14L-6/ 63, dated the 31st May 1963, the industrial dispute between Shri Dhirendra Nath Sen, Shri Jitendra Nath Sen and Shri Bishnu Charan Sen, Lessees, Dhapa Square Miles, 44 Ram Kanta Bose Street, Calcutta-3, on the one hand and their workmen represented by Dhapa Mazdoor Sabha, 44|20 Debendra Chandra De Road, Calcutta-15, on the other regarding the issue mentioned in the said Order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Purna and 100 other workmen of the said employers made a complaint in writing to the said Industrial Tribunal against the said employers alleging that the said employers had punished the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A jointly filed by Shri Purna and 100 others against their employers Shri Dhirendra Nath Sen and other lessees, Dhapa Square Mile, 44 Ramkanta Bose Road, Calcutta-3. (Case No. 117 under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal

Appearances:

For the employers: Shri A. K. Sarkar, Advocate.

For the workmen: None.

AWARD

This is an application under section 33A of the Industrial Disputes Act jointly filed by Purna and 100 others represented by Dhapa Mazdoor Sabha, 44|20 Debendra Chandra De Road, Calcutta-15, against their employers Shri Dhirendra Nath Sen and other lessees, Dhapa Square Mile, 44 Ramkanta Bose Road, Calcutta-3, stating that an order of reference (G.O. No. 2187-I.R., dated 31st May 1963) is pending before this Tribunal in respect of those persons,

and during the pendency of the aforesaid reference, the workmen in question were punished for their union activities. The workmen claim reinstatement in service.

Decision

The case was taken up for hearing on 26th September 1964. On that date, the employer Company came ready to fight out the case, but the workmen remained absent. The aforesaid reference which was pending before this Tribunal ended in an Award, dated 20th July 1964, which has been duly published in the "Calcutta Gazette." The issue in that case was whether the lessees were justified in refusing employment to the 65 workmen mentioned in the order of reference. In that reference, a point was raised as to whether it was an industrial dispute. In the award passed by me, it was held that the 65 workmen mentioned in the order of reference were not workmen within the definition of section 2(s) of the Act. In the absence of relationship of master and servant as contemplated in the Act, the reference was held to be bad in law. Since I held that the reference was incompetent and also because jurisdiction of the Tribunal to adjudicate upon the application under section 33A arises out of the said reference, the present application under section 33A is bound to be rejected as similarly bad in law. On this preliminary point, the instant application under section 33A stands rejected.

This is my award.

Dictated and corrected by me.

A. P. B.
Judge.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
9-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6076-I.R.|IR|8L-49|63.—5th November 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 4692-I.R.|IR|8L-49|63, dated the 21st November 1963, the industrial dispute between Messrs. Bharat Hosiery Factory, 7|1 Babulal Lane, Calcutta-7, and their workmen represented by Hosiery Workingmen's Union, 66 Sova Bazar Street, Calcutta-5, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Bharat Hosiery Factory, 7|1 Babulal Lane, Calcutta-7, and their workmen represented by Hosiery Workingmen's Union, 66 Sova Bazar Street, Calcutta-5, referred under G.O. No. 4692-I.R., dated the 21st November 1963. (Case No. VIII-273|63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge.

Appearances:

For the Company: Shri K. K. Moitra, Advocate.

For the Union: Shri Parimal Das Gupta, Advocate.

The Government of West Bengal in its Labour Department Order No. 4692-I.R.|IR|8L-49|63, dated the 21st November 1963, referred to this Tribunal an industrial dispute between Messrs. Bharat Hosiery Factory, 7|1 Babulal Lane, Calcutta-7 (hereafter be referred to as Company) and their workmen represented by Hosiery Workingmen's Union, 66 Sova Bazar Street, Calcutta-5 (hereafter be referred to as the Union), for adjudication under Section 10 of the Industrial Disputes Act.

Issue

The issue as framed in this case for adjudication runs as follows:

Whether the refusal of employment to Shri Swadesh Basu is justified? What relief, if any, is he entitled to?

AWARD

After service of notices upon the respective parties and filing of written statements by them the case was fixed for hearing. Both parties adduced oral and documentary evidences in support of their respective cases. Arguments were advanced on both sides at length. The case of the Union is that Shri Swadesh Bose was a cutter in Bharat Hosiery Factory. Kapoor Brothers are the proprietors of that Factory. They are the employers. On 24th November 1962 Shri Harichand Kapoor accused him of exciting labourers and asked him not to come for work the next day. He was refused employment thereafter. There was no charge-sheet against him, no enquiry and no letter of dismissal. He was a member of the Hosiery Workingmen's Union. Other workmen of the factory were also members of that Union and they are championing the cause of Swadesh Bose. As conciliation failed, the Government referred the dispute to the Tribunal. A written statement was submitted on behalf of Messrs. Bharat Hosiery Factory denying that the dispute is not an industrial dispute. The dispute of Swadesh Bose is an individual dispute and Hosiery Workingmen's Union, which is an outside

Union, has no right to represent the workmen in this dispute. No workman of Bharat Hosiery Factory is a member of Hosiery Workingmen's Union.

The written statement with regard to the merits of the case is that Swadesh Bose is not a workman in the employment of Bharat Hosiery Factory. It is true that Kapoor Brothers are the proprietors but they did not employ Swadesh Bose in the factory work prior. He was under the employment of a Contractor, Kalidas Paul, through whom was run by the partners. The reference as such is incompetent because Bharat Hosiery Factory is not the employer of Swadesh Bose.

The issue has already been set forth above.

Decision

Before deciding the issue under the reference, I shall have to dispose of the point raised on the side of the Company that it is not an industrial dispute and that Hosiery Workingmen's Union has no right to represent the workman in this dispute. It is admitted that Hosiery Workingmen's Union is not an exclusively Union of this Factory but that it is an outside Union and as such it can represent the cause of a workman only if a substantial number of workmen of this factory are members of that Union or they champion the case of Swadesh Bose. That proposition is not in dispute. The evidence on this point may be analysed. Swadesh Bose gave evidence himself and stated that he was a member of the Union at the time of his dismissal, and he is still a member of the Union. He further stated that about 10 or 12 workers of this Factory were members of that Union at the time of his dismissal. At that particular time the total number of workmen in the Factory was 24 or 25. His evidence is corroborated by that of Santosh Kumar Ganguly, the Vice-President of the Hosiery Workingmen's Union. His evidence is that, up to the last year, 13 or 14 workmen of Bharat Hosiery were members of this Union. He admitted that there was a membership register. That register was not filed. The Company did not however call for the register. If that evidence is believed then the dispute of Swadesh Bose can be championed by the Union because a substantial number of workmen are members of this Union and they espouse the cause of Swadesh Bose. Exhibit 1 is the letter which was addressed to the Company by Swadesh Bose. He stated therein that he was dismissed without notice. He asserted in that letter that he was working in the said factory as its workman. Exhibit 2 is another letter which has been proved by Santosh Kumar Ganguly. In this letter some workmen of this factory applied to the Secretary of this Union espousing the cause of Swadesh Bose. Santosh Kumar Ganguly stated that he knows the signatures of those workmen who signed Ext. 2. In cross-examination Swadesh Bose stated that Ananta, Karuna, Abhoy, Bijoykrishna Ghosh and others were members of the Union. They were the signatories to Ext. 2. It appears therefore that at least four workmen of this factory requested this Union to espouse the cause of Swadesh Bose. During conciliation proceedings, Hosiery Workingmen's Union was called by the Labour Commissioner for conciliation. The correspondences are Ext. 3 series. Bharat Hosiery was asked to appear before the Lobour Commissioner. Having regard to the above evidences, I am compelled to hold that the dispute raised by Swadesh Bose is not an individual dispute but an industrial dispute since it is espoused by other workmen of this factory and the Union has been duly authorised to take up the dispute on behalf of the dismissed workman. The Union has right to represent the present dispute and the objection on this ground must fail.

Now I will enter into the merits of the objections raised on the side of the factory. The substance of the written statement of the Company is that Swadesh Bose is not in the employment of Messrs. Bharat Hosiery Factory but that he was employed by the Contractor Kalidas Paul. The question which therefore falls to be decided is whether Swadesh Bose is a workman employed by Messrs. Bharat Hosiery Factory or he was a workman of a contractor Kalidas Paul. On a perusal the entire evidence before me I am not satisfied that Kalidas Paul was employed as a contractor by the proprietors and that Swadesh Bose was an employee under the said contractor. The factory premises belong to the partners Kapoor Brothers. The machineries which are installed in the premises are utilised for the manufacture of Ganjis belonging to the Kapoor Brothers. The evidence of Laxi Narayan Kapoor discloses the above facts. The workers work with those machines and in the said factory premises. The contractor who gave evidence is O.P.W. 2 Shri Kalidas Paul. The evidence of O.P.W. 1 Shri Kapoor is that he supplies raw materials to the contractor Kalidas Paul who get the Ganjis manufactured at the machines with the help of the labourers employed by him and supplies finished products to the parties. The raw materials are supplied by the partners and finished products are also received by them. The contractor's business accordingly is that he gets a manufacture of goods done with the help of labourers employed by him. The payment to the labourers and supervision over the labourers are important criterion to decide as to who was the employer. There is no document produced either by the contractor or the employer to show as to who paid the wages. It is significant to note in the evidence of the alleged contractor Kalidas Paul that he has no records or papers. He did not grant receipt over the raw materials nor any receipt for the supply of finished goods. If the contractor was making payment to the labourers, some records are expected to be forthcoming from the contractor showing payment of wages to the labourers. No such records is maintained by Kalidas Paul according to his own admission. His evidence is that he used to grant receipt for the money received by him from time to time from the proprietors and his payments were recorded in the records of proprietors. The proprietors filed 3 books showing endorsements of Kalidas Paul which are purported to be receipts of money from time to time as labour charges. The English Translation is Ext. B. They are nothing but receipts showing certain dates. These documents are challenged on the side of the Union. Such records as are presented by the Company can be easily manufactured and in the background of the evidence of Kalidas Paul I am satisfied that these records are likely to be fabricated and cannot be relied upon. It is only to be expected that Kalidas Paul should maintain proper records. I have discussed that part of evidence already. There is no labour contractor in writing. If the entire business was run by Kalidas Paul, he should have been in possession of proper records and

register showing payment of wages to the labourers and other details of the transactions such as supply of raw materials, supply of finished goods, etc. Kalidas Paul is a man of Kapoors. He was working in the Shop Factory of Kappors. Top of all, the proprietors never disclosed the name of Kalidas Paul as a contractor during conciliation proceedings. It is the positive evidence of Kalidas Paul that he did not receive any letter from the Labour Commissioner nor did he write any letter to the Labour Commissioner. He further added that on one occasion he went to the Labour Commissioner's office under instructions of the proprietors but did not see the Officer concerned. From the above evidence, the nature of conclusion should be that he is a got-up man and the story of employment by a contractor is an after-thought. I am unable to rely upon the three books that were filed by the Company in the background of the entire evidence before me. The workman was employed in the Gangi Factory of Messrs. Bharat Hosiery Factory and the proprietors of the said Factory are the employers of Swadesh Bose. He is, therefore, a workman under the employment of the Factory named in the Order of Reference.

With regard to the merits of the case, the evidence is ex-parte. Swadesh Bose stated that on 24th November 1962, he was suddenly dismissed and he was refused employment thereafter. Admittedly there was no enquiry, no charge-sheet, no letter of dismissal. The natural conclusion, therefore, should be that it is a case of refusal of employment and that refusal not justified. The workman is entitled to reinstatement with back wages.

This is my award which is to be implemented within 30 days from its publication in the "Calcutta Gazette."

Dictated and corrected by me.

A. P. B.,
Judge.
7-10-64.

A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.
7-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6077-I.R.|IR|11L-91(Pt)|62.—5th November 1964.—Whereas under the Government of West Bengal. Labour Department, Order No. 6244-I.R.|IR|11L-91|62, dated the 7th November 1962, the industrial dispute between Messrs. A.P. Banerjee & Co., 71A Netaji Subhas Road, Calcutta-1, and their workmen represented by A. P. Banerjee & Co. Employees' Union, 5|1 Nabin Chand Baral Lane, Calcutta-12, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rashbehari Ghosh, workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A, Industrial Disputes Act, by Shri Rashbehari Ghosh of 5|1 Nabin Chand Baral Lane, Calcutta-12, against Messrs. A. P. Banerjee & Co. of 71|A Netaji Subhas Road, Calcutta-1. (Case No. 172 of 1963 under section 33A.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge,

Seventh Industrial Tribunal.

AWARD

This is a proceeding under section 33A, Industrial Disputes Act, arising out of a complaint made by the applicant, Shri Rashbehari Ghosh, against his employer, Messrs. A. P. Banerjee & Co., the O.P., to the effect that the Compasy terminated his service with effect from 7th December 1963, during the pendency of the adjudication proceedings of another dispute between the Company and its workmen, referred to this Tribunal by Government Order No. 6244-I.R./IR/11L-91/62, dated 7th November 1962, and the said termination of his service was unjustified, mala fide, illegal and in contravention of the relevant provisions of section 33, Industrial Disputes Act.

Tne Company, O.P., filed its written statement after preliminary proceedings and some adjournments. The case was finally fixed for hearing on 30th September 1964. In the meantime on 1st July 1964 the Company filed a petition along with another petition of the applicant and both the petitions were to the effect that the dispute between the Company and the concerned workman had been amicably settled and the workman had taken a sum of Rs. 253.19 nP. in full settlement of all his claims against the Company and he had no further claims against the Company. Both the petitions were directed to be put up on the date already fixed 30th September 1964. On that date, none appeared for the applicant, but the Company's Advocate appeared and pressed for passing an award in terms of the petitions filed by the Company and the workman.

I have considered the petitions of the Company and the workman regarding the amicable settlement and I am satisfied that the instant dispute between the Company and the workman has been amicably settled and the workman has accepted a certain sum of money in terms of the settlement. The dispute has thus ceased to exist by virtue of the amicable settlement and accordingly, the case is to be disposed of by a "no dispute" award.

In the result, I make a 'no dispute' award in the case.

S. K. RAY, Judge,
Seventh Industrial Tribunal.
23-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

No. 6094-I.R./IR/4L-30/64.—7th November 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 3193-I.R./IR/4L-30/64, dated the 25th July 1964, the industrial dispute between Shri Mukti Pada Chatterjee, Bus Owner, village Konda, post office Pandevaswar, district Burdwan, and his workmen represented by the Asansol Subdivisional Bus Workers' Association, Bejoy Bhawan, post office Asansol, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Shri Mukti Pada Chatterji, Bus Owner, village Konda, post office Pandevaswar, district Burdwan, and his workmen represented by the Asansol Subdivisional Bus Workers' Association, Bejoy Bhawan, post office Asansol, district Burdwan. (Case No. 202 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

The above dispute over the issue given in the order of reference and reproduced below, was referred for adjudication to this Tribunal by Government Order No. 3193-I.R./IR/4L-30/64, dated the 25th July 1964.

Issue

Whether the termination of service of Shri Surendra Nath Seal is justified? To what relief, if any, is he entitled?

On receipt of the reference on 31st July 1964, usual notices were issued to the parties fixing 26th August 1964 for their appearance and for filing written statement by the Union. On 26th August 1964 none appeared on behalf of the owner of the bus, but a telegram was received from the General Secretary of the Asansol Subdivisional Bus Workers' Association intimating that the written statement on behalf of the workmen had been sent by post. The case was adjourned till 26th September 1964, but no written statement of the Union was received and no steps were also taken by the parties who were also absent. The case was again adjourned till 26th October 1964, but the parties were absent on that date also, and no steps were taken by them. From the aforesaid facts and circumstances, it is clear that the Union is not taking any interest in the dispute, though it was raised by it, and the Union and the workmen concerned are not pursuing the dispute, and have given up the dispute which has thereby become nonexistent. The dispute is, therefore, to be deemed to be nonexistent, and an award is to be made accordingly on the footing that at present there is no subsisting dispute between the parties for adjudication.

In the result, I make a "no dispute" award in the case.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
28-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6100-I.R./IR/10L-202(A)/63. — 7th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3691-I.R./IR/10L-202(A)/63, dated the 31st August 1963, the industrial dsipute between Messrs. The Avery Company of India Private Ltd., 28/2 Waterloo Street, P.O. Box No. 377, Calcutta-1, and their workmen represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Netai Chandra Polley and five others and Shri Gourhari Mitra and another, all workmen of the said Company, made complaints in writing to the said Industrial Tribunal against the said Company alleging that the said Company had terminated the services of the said workmen concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of two applications under section 33A of the Industrial Disputes Act filed by Shri Netai Chandra Polley and five others and by Shri Gourhari Mitra and another represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah, against the employer Company, Messrs. Avery Co. of India (P) Ltd., Avery House, 28/2 Waterloo Street, Calcutta-1. (Case Nos. 193/33A of 1963 and 24/33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser, Engineering Association of India.

For the workmen: Shri Bimal Mitra, Officer of Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah.

AWARD

The Government of West Bengal by its Labour Department Order No. 3691-I.R., dated 31st August 1963, referred to this Tribunal an industrial dispute between Messrs. Avery Company of India (P) Ltd., 28/2 Waterloo Street, Calcutta-1, and their workmen represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah, for adjudication, and the present two applications under section 33A have been filed alleging that the services of the workmen concerned were wrongfully terminated by the Company during the pendency of the said dispute. Of the two applications under section 33A, one is made by Shri Netai Chandra Polley and five others, and another by Shri Gourhari Mitra and Samarendra Nath Sarkar, complaining that the employers had contravened the provisions of section 33 of the Act, and the workmen were aggrieved by such contravention.

Decision

Both the applications were heard together as some evidences were common, and so the award that is passed will cover both the cases. In an application under section 33A, the workmen who apply thereunder must prove that the employer had contravened the provisions of section 33 of the Act. Unless such contravention is proved by the workmen, the complaint which is made to the Tribunal need not be adjudicated upon on merits. The Tribunal will proceed to adjudicate upon the complaint after finding that there had been contravention of the provisions of section 33. In the present two applications, eight workmen are altogether concerned. Six workmen are included in the application of Netai Polley, and two in the application of Gaurhari Mitra. Out of the six applicants in the case of Netai Polley, two are Tulshi Charan Shaw and Haradhan Manjee. The employer [Messrs. Avery Company of India (P) Ltd.] applied for express permission in writnig to this Tribunal in respect of Tulshi and Haradhan under section 33(1)(b). With regard to the other six workmen with whom we are concerned here, applications for approval had been made before the Seventh Industrial Tribunal under section 33(2)(b) of the Act, as a reference is pending before that Tribunal in respect of a dispute over wages, leave and holidays in which these workmen are also concerned. I have already held by my previous order, dated 30th July 1964, that since the employer had applied under section 33(2)(b) before the Seventh Industrial Tribunal, there is no contravention of the provisions of section 33(2)(b) of the Act in view of that fact that application for approval could also be made to the Seventh Industrial Tribunal where also a reference is pending in which the present workmen are concerned. I have already referred to the case of the Division Bench of the Labour Appellate Tribunal reported in L.A.C. 1953 page 707 at page 708. The Seventh Industrial Tribunal will decide on merits whether approval should be granted under section 33(2)(b) as filed before it. The argument on behalf of the workmen is that the order of dismissal was made for a misconduct connected with the disputo pending before this Tribunal, and as such applications should have been made under section 33, sub-section (1) before this Tribunal in respect of Netai Polley and three others and also with regard to Gaurhari Mitra and Samarendra Nath Sarkar. No such application has been made, though the employer had appliled under section 33, sub-section (1)(b) before this Tribunal in respect of Tulshi and Haradhan. With regard to Tulshi and Haradhan, I have already passed orders granting express permission in writing to the employer for their proposed action of dismissal. The application under section 33A would not therefore lie in respect of Netai and Tulshi as, in so far as they are concerned, there had been no contravention of the provisions of section 33.

With regard to the other six workmen, there had been no application under section 33, sub-section (1), clause (b). It got to be decided as to whether there had been contravention of the provisions of section 33 by the absence of applications under section 33(1)(b) on the side of the employer, so far as these six workmen are concerned. Unless it is proved by the workmen that the action that was taken against them was connected with the dispute before this Tribunal, I am unable to say that such an application ought to have been made by the employer. The dispute pending before me is in respect of Khoraki allowance of the workmen, tiffin allowance for the labourers, train fare and termination of service of four workmen. I should have to consider whether the six workmen—Netai Polley, Shyamapada, Bibhuti, Madhusudan, Gaurhari and Samarendra—were dismissed for any misconduct connected with the dispute which is pending before me. To decide this matter, I shall have to peruse the evidence on this point. An order was made by the Company on 26th September 1963 asking these six workmen to proceed on up country work to Bihar. The order is identical in respect of all the workmen, and so it would be enough to peruse one such order (Ext. E) for our present purpose. The workmen were asked on 26th September 1963 to proceed on up country work on 29th September 1963. This order, according to the Company, was

communicated to the workmen concerned on that very date. Subsequently on 27th September 1963 the Company served another order upon these workmen asking them to report by 4 p.m. whether they would proceed up country on 29th September 1963. According to the evidence of the Company, those orders were served upon the workmen. Exhibit D is one such order, and other orders were similar. On that very date, chargesheets were issued to all the workmen on the ground that they did not report on 27th September 1963 by 4 p.m. to express their willingness to proceed on up country work. The chargesheets were similar in respect of all the workmen. The allegation in the chargesheet was that the workmen had no intention to carry out the lawful and reasonable order of the Company, and that action constituted a serious misconduct on the part of the workmen and was in violation of the provisions of items 1 and 11 of the standing orders. After enquiry the wrokmen were dismissed. The Company accordingly dismissed the workmen for not carrying out the order asking them to proceed on up country work. It is not the case of the workmen that they refused to proceed on up country work because of khoraki matter, which is in dispute before this Tribunal. The case of the workmen is that no such order had been communicated to them, and as such there was no question of disobedience or indiscipline. In the circumstances, I am unable to say that the action that was taken by the Management was connected with the dispute over the question of khoraki, tiffin or train fare which is pending before this Tribunal. That being so, the Company is not guilty of contravention of the provisions of section 33 by not applying for permission under section 33, sub-section (1), clause (b). The Company complied with the provisions of section 33 by having applied before the Seventh Industrial Tribunal for approval of the action of dismissal under section 33(2)(b) of the Act, and that Tribunal will adjudicate upon that application on merits. So, there is no contravention of the provisions of section 33, sub-section (2). There is no contravention of the provisions of section 33, sub-section (3) either, because the workmen concerned cannot be said to be protected workmen under sub-section (3) of section 33 of the Act. Rule 71 lays down the rule for recognition of protected workmen. In the case of none of the workmen concerned, rule 71 was followed. The workmen cannot, therefore, be described as "protected workmen" within the meaning of section 33, sub-section (3).

Accordingly, there is no contravention of the provisions of section 33 by the employer in the present case, and as such the present two applications under section 33A must be dismissed, and no adjudication upon the complaints would be necessary. In the result, the applications under section 33A of Netai Polley and five others, and of Gourhari Mitra and another are dismissed.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
9-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6066-I.R./IR/11L-326/64. — 2nd November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4655-I.R./IR/10L-63/63, dated the 16th November 1963, the industrial dispute between Messrs. Manton & Co. Ltd., 13 Old Court House Street, Calcutta, and their workmen represented by Manton Workers' Union, 19/2A Pitambar Ghatak Lane, Calcutta-27, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Manton & Co. Ltd. and their workmen represented by Manton Workers' Union, referred under G.O. No. 4655-I.R., dated 16th November 1963. (Case No. VIII-272 of 1963.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge.

Appearances:

For the Company: Shri N. M. Das Gupta, Advocate.
For the Union: Shri H. L. Roy, Advocate.

The Government of West Bengal in its Labour Department Order No. 4655-I.R./IR/10L-63/63, dated 16th November 1963, referred to this Tribunal an industrial dispute between Messrs. Manton & Co. Ltd., 13 Old Court House Street, Calcutta (hereafter be referred to as the Company), and their workman represented by Manton Workers' Union, 19/2A Pitambar Ghatak Lane, Calcutta-27 (hereafter be referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue as framed in this case for adjudication runs as follows:

Whether the dismissal of Shri Jagannath (night guard) is justified? To what relief, if any, is he entitled?

AWARD

This reference was received on 26th December 1963 and after service of usual notices and filing of written statements it was fixed for hearing on 11th May 1964. After some adjournments at the request of the parties for an amicable settlement, it was finally fixed for hearing on 1st October 1964. On that day, Shri N. M. Das Gupta on behalf of the Company and Shri H. L. Roy on behalf of the Union filed a joint petition stating that the dispute had been settled. On a perusal of the said petition and the record, I found that none of them held any authority

for the respective parties. On 3rd October 1964 they filed respective authorities and duly proved the same. They signed the joint petition showing that the dispute had been settled amicably and a 'No-dispute' award is prayed for. In the aforesaid circumstances, a 'No-dispute' award is made.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
8-10-64.

By order of the Governor,
A. RAY, Asst. Secy.

LABOUR DIRECTORATE, WEST BENGAL

CORRIGENDUM

Please read the following in place of entries under group I-A, sub-group "(b) Pulses and Products" and under group "IV Clothing, Bedding and Footwear" published in the "Calcutta Gazette", Part Ic, page 772, dated 29th October 1964:

Group/Sub-group—August 1964.

I-A. FOOD:

(b) Pulses and Products 161 in place of 163.

IV. CLOTHING, BEDDING AND FOOTWEAR 115 in place of 116.

D. CHATTERJEE,
Labour Commissioner.

CONSUMER PRICE INDEX NUMBERS FOR WORKING CLASS

Bankura—Midnapore Area

(BASE=YEAR 1951=100)

April 1964 to June 1964

Items.	Weights.	March 1964	April 1964	May 1964	June 1964
Food	66·16	128	130	131	138
Fuel and Lighting ..	8·34	142	144	145	147
Clothing	7·04	87	86	87	87
Miscellaneous	16·88	124	123	124	123
House Rent	1·58	100	100	100	100
Combiond Index ..	100·00	125	126	127	132

The Consumer Price Index Nos. for Bankura-Midnapore area went up continuously by 1 point from 125 in March 1964 to 126 in April 1964 and 127 in May 1964 and further by 5 points to 132 in June 1964. The continuous rise was due mainly to the increase in the prices of rice, all varieties of dal, mustard oil, fish, potato, brinjal, milk and firewood.

D. CHATTERJEE,
Labour Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYANA 5] THURSDAY, NOVEMBER 26, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6132-I.R.|IR|8L-2(A) 60.—11th November 1964—Whereas under the Government of West Bengal. Labour Department, Orders Nos. 1884-I.R.|IR|8L-2(A)|60, dated the 26th April 1960, and 4459-I.R.|IR|8L-2(A)|60. dated the 1st October 1962, the industrial dispute between Messrs. Kesoram Industries & Cotton Mills Ltd. and their workmen represented by the Garden Reach Textile Workers' Union Q.77 Akra Road, Calcutta-24, regarding the issues mentioned in the said orders being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court. Shri Murali, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had terminated the services of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Murali, T. No. 10, c|o Shri Arun Sen, 1|1 Garden Reach Road, Calcutta-24, an employee of Messrs. Kesoram Industries & Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, against the said Company in connection with G.O. Nos. 1884-I.R., dated 26th April 1960 and 4459-I.R., dated 1st October 1962. (Case No. 10|64 under section 33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE. Judge,
Second Labour Court

Appearances:

For the Company: None.

For the Applicant: Shri Patit Paban Pathak.

AWARD

This is an application under section 33A of the Industrial Disputes Act, 1947.

The grievance of the applicant is as follows:—

The applicant workman Shri Murali is in the employ of the opposite party Kesoram Industries & Cotton Mills Ltd. for the last 12 years. On 19th July 1963 as ill luck would have it. the applicant sustained some injuries on his person due to an accident and he was admitted to Sambhunath Pandit Hospital for his treatment by the Company aforesaid. There he was treated till the end of the month of November 1963. Thereafter as usual he met his boss and prayed for his monthly allowance. That was denied to him. He demanded compensation. That too was turned down. Nay, his Labour Welfare Officer at

last intimated him that his services had been terminated. Being hard hit and aggrieved thereby the applicant filed the present application and this application was filed under section 33A precisely because of the fact that an industrial dispute between Kesoram Industries & Cotton Mills Ltd. and its workmen was then pending in this Second Labour Court, West Bengal (vide Order No. 1884-I.R., dated 26th April 1960 and Order No. 4459-I.R., dated 1st October 1962).

After filing of the aforesaid application by Shri Muralii the Company entered its appearance and filed a written statement challenging the maintainability of the said application and denying the averments adumbrated therein. This written statement was filed on 2nd August 1964.

From what has been said above it is clear that the nature of the dispute was gradually assuming a graver shape day by day and perhaps the consequences thereof would have proved disastrous but for the timely good sense which goaded both the parties to arrive at a peaceful settlement by themselves. On 22nd October 1964 this court received one letter from Shri Murali by post. In this letter he prayed for withdrawal of his application made under section 33A of the Industrial Disputes Act. The application speaks for itself. I would not, therefore, attempt incorporating the contents thereof. It would suffice to say that the industrial dispute pending between the parties before me no longer exists, that the parties have mutually settled down their dispute, so much so, that the applicant has taken all his dues in full and final settlement of all his claims from the Company. The applicant is also not willing to press his application any more before this court. Shri Pathak an officer of the Union appearing for Shri Murali has also confirmed the contents of the withdrawal petition to be true. The industrial peace in respect of which our relevant Act is so particular and expressive has thus been successfully achieved by the parties themselves without the intervention of this court, and indeed I find a great pleasure and satisfaction in recording this fact in black and white. The sooner such petty but pinching industrial dispute are peacefully settled by the parties themselves, the better for the industrial world. As Shri Murali has withdrawn his application and as the case has been compromised between the parties. I would warmly welcome the prayer for withdrawal of the case and dispose of the present application as compromised and withdrawn by the worker concerned.

In the result, I dispose of the case as compromised and withdrawn by the worker and ward accordingly.

Dictated and corrected by me.

G. C. CHATTERJEE,
Judge.

G. C. CHATTERJEE, Judge,
2nd Labour Court, West Bengal.
31-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6140-I.R.|IR|11L-412|63. — 11th November 1964.—Whereas under the Government of West Bengal, Labour Department. Order No. 1543-I.R. IR|11L-412|63, dated the 18th April 1964, the industrial dispute between Messrs. General Library & Printing Press, 141B Upper Chitpore Road, Calcutta-5 (Head Office at 115A Upper Chitpore Road, Calcutta), and their workmen represented by West Bengal Press Workers' & Employees' Union, 84|1A Bepin Behari Ganguly Street, Calcutta-12, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. General Library and Printing Press, 141B Upper Chitpore Road, Calcutta-5 (Head Office at 115A Upper Chitpore Road, Calcutta), and their workmen represented by West Bengal Press Workers' & Employees' Union, 84|1A Bepin Behari Ganguly Street, Calcutta-12. (Case No. VIII-107|64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

A. P. BHATTACHARJEE, Judge,
Second Industrial Tribunal

Appearances:

For the Company: Shri K. C. Gupta, Partner of the Company.

For the Union: Shri Parimal Das Gupta, Advocate

The Government of West Bengal by its Labour Department Order No. 1543-I.R.|IR|11L-412|63 dated the 18th April 1964, referred to this Tribunal an industrial dispute between Messrs. General Library & Printing Press, 141B Upper Chitpore Road, Calcutta 5 (Head Office at 115A Upper Chitpore Road, Calcutta), and their workmen represented by West Bengal Press Worwers' & Employees' Union, 84'1A Bepin Behari Ganguly Street, Calcutta-12, for adjudication under section 10 of the Industrial Disputes Act.

The issues framed in this case run as follows:

1. Grades and scales of pay.
2. Leave and holidays.
3. Dearness allowance.
4. Service card.

AWARD

After service of notice. the Union appeared and ed its written statement setting forth its case over e different items of dispute. But no notice could : served on the Company till 25th July 1964. On 5th August 1964, however, both the Company and e Union filed a joint petition of compromise. The rms of compromise appear to be fair and reasonable, id may be accepted. The case is thus disposed of terms of the petition of compromise, which will rm part of the award as Annexure "Y."
ictated and corrected by me.
A.P.B.. Judge

A. P. BHATTACHARJEE, Judge,
Second Industrial Tribunal.
9-10-64.

ANNEXURE "Y"

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

1 the matter of Government of West Bengal. Labour Department, Calcutta, Order No. 1543-I.R.|IR-11L-412|63, dated 18th April 1964

And

1 the matter of an industrial Dispute

Between

lessrs. General Library & Printing Press of 141B Upper Chitport Road, Calcutta-6 (Head Office: 115A Upper Chitpore Road, Calcutta-6)

And

heir workmen represented by West Bengal Press Workers' & Employees' Union of 84|1A Bepin Behari Ganguli Street. Calcutta-12.

The humble petition of compromise of the parties ıovenamed—

lost respectfully submit as under:

1. That the parties have mutually discussed the atter have come an amicable settlement on the terms id conditions stated hereinunder:

Issue Nos. 1 and 2—Grade and scale of pay and dearness allowance—

(a) The Company agrees to introduce grades and scale of pay for the workmen as shown in the Annexure "A."

(b) The Company agrees to grant Rs. 33 (rupees thirty-three) only as dearness allowance at a flat rate per month to each of the workmen mentioned in Annexure "A".

(c) All the details with respect to basic pay. dearness allowance and grades and scales of pay and fittings to the grade and scale of pay are shown in Annexure "A."

(d) The grade and scale of pay and dearness allowance shall also be applicable to the newly appointed permanent workmen in the respective categories.

Issue No. 3—Leave and holidays—

(e) The Company agrees to grant total number of 42 (forty-two) days leave and holidays with full pay in every year to the workmen and the said leave and holidays shall be as follows:

(i) Priviledge-cum-statutory leave	—15 days.
(ii) Casual Leave	— 7 days.
(iii) Medical Leave	—10 days.
(iv) Festival Holidays	—10 days.
Total	—42 days.

Provided that—

(i) Privilege-cum-statutory leave can be accumulated for three years. The workmen shall make no further claim for annual statutory leave under the provisions of the Factories Act, 1948, as the clause (1)(e)(i) above will satisfy the purpose.

(ii) Casual leave is non-cumulative.

(iii) Medical leave shall be granted on production of a certificate from a registered medical practitioner. The facilities of medical leave shall be withdrawn on and from the date when the workmen shall be covered by the Employees' State Insurance Act, 1948.

Issue No. 4—Service card—

(f) The Company agrees to introduce service card with the following particulars amongst others:

(i) Name and Address.

(ii) Designation.

(iii) Department.

(iv) Date of appointment.

Working hours—

(g) The Company agrees to introduce 42 (forty-two) actual working hours in a week, i.e., from Monday to Friday the working hours shall be 7½ (seven and a half) hours each day with ½ (half) an hour additional recess and on Saturday the working hour shall be 4½ (four and a half) hours without any recess.

2. This agreement shall come into force with effect from 1st September 1964 and the workmen shall be entitled to all the benefits from the said date according to the terms of this agreement.

3. This agreement shall apply to the workmen employed at Press only.

4. That the parties abovenamed have no other outstanding disputes.

It is therefore humbly prayed that Your Honour would be pleased to accept the aforesaid terms of agreement and make an award in terms of the same.

Verification

We, Shri Krishna Chandra Gupta, partner of the Company and Shri Anil Bose, Secretary of the Union, do hereby declare that the statements given above are true to our knowledge. belief, and submissions. We sign this verification on this the 26th day of August 1964 at the New Secretariat Building, Calcutta-1.

Witness:

Illegible.

Prabodh Kr.

Illegible.
26-8-64.

ANNEXURE—A

	Name		Consolidated present monthly pay.	New grade and scale of pay per month.	Pay after fitting in the grade and scale per month.	Dearness-Allowance	Total of 4 and 5 per month.
	1		2	3	4	5	6
			Rs.	Rs.	Rs.	Rs.	Rs.
1.	Probodh Kumar Jana ..	Senior Compositor ..	115	55—8/2—95—EB—5/2—120	95	33	128
2.	Brojendra Kumar Debacharya	Ditto. ..	100	Ditto. ..	79	33	112
3.	Chittaranjan Majumdar ..	Junior Compositor	62·50	35—2/2—45—EB—1/2—60.	39	33	72
4.	Nalini Kanta Chakravarty ..	Ditto. ..	70	Ditto.	45	33	78
5.	Kali Pada Bera	Machine Man ..	105·00	45—6/2—75—EB—5/2—100	80	33	113
6.	Kali Pada Dass	Ditto. ..	107·50	Ditto. ..	80	33	113
7.	Ajit Kumar Batabyal ..	Ditto. ..	90	Ditto. ..	69	33	102
8.	Dines Chandra Nag ..	Assistant Machine-man.	70	35—4/2—55—EB—2/2—65.	43	33	76
9.	Hrisikesh Sardar	Ditto.	80	Ditto. ..	51	33	84
10.	Niranjan Kumar Samanta ..	Ditto. ..	70	Ditto. ..	47	33	80
11.	Jaydeb Sadhukhan ..	Ditto. ..	60	Ditto. ..	35	33	68

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6157-I.R./IR/8L-27/64. — 12th November *1964.*—Whereas under the Government of West Bengal, Labour Department, Order No. 3660-I.R./IR/8L-27/64, dated the 20th August 1964, the industrial dispute between Messrs. Makhan Silk Printing & Dyeing Works, 71 Patuapara Lane, P.O. Serampore, Hooghly, and their workmen represented by Makhan Silk Printing Works Workers' Union, 53 G. T. Road, Kalitala, P.O. Serampore, Hooghly, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Makhan Silk Printing & Dyeing Works, 71 Patuapara Lane, P.O. Serampore, Hooghly, and their workmen represented by Makhan Silk Printing Works Workers' Union, 53 G. T. Road, Kalitala, P.O. Serampore, Hooghly, referred to under G.O. No. 3660-I.R., dated the 20th August 1964. (Case No. VIII-220/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

Appearances:

For the Company: Shri Biswanath Ash, Advocate.

AWARD

By Order No. 3660-I.R./IR/8L-27/64, dated the 0th August 1964, the Government of West Bengal, n the Labour Department, referred under section 10 f the Industrial Disputes Act, 1947, the industrial ispute between Messrs. Makhan Silk Printing &)yeing Works, 71 Patuapara Lane, P.O. Serampore, looghly, and their workmen represented by Makhan ilk Printing Works Workers' Union, 53 G. T. Road, alitala, P.O. Serampore, Hooghly, regarding the natters specified in the schedule, to the Third ndusttrial Tribunal, constituted under section 7A f the Industrial Disputes Act, 1947, dated the 11th larch 1957, for adjudication.

Issue

Whether the dismissal of Shri Sambhu Nath Jain nd Shri Badal Chandra Roy is justified? To what elief, if any, are they entitled?

This reference was received from the Government f West Bengal in their Labour Department (Order Vo. 3660-I.R., dated 20th August 1964) for adjudica- ion of an industrial dispute said to be existing etween Messrs. Makhan Silk Prinitng & Dyeing Vorks, 71 Patuapara Lane, P.O. Serampore, Hooghly hereinafter referred to as the Company), and their vorkmen represented by Makhan Silk Printing Vorks Workers' Union, 53 G. T. Road, Kalitala. P.O. Serampore, Hooghly (hereinafter referred to as he Union).

As usual, immediately after receipt of the eference, notics were issued to the parties. They were duly served upon them. Thereupon the Company entered appearance but the Union did not. Postal acknowledgment shows that the notice was duly received by the Union Secretary. However, another opportunity was given to the Union by issuing notice afresh by registered post with acknowledgment due but this time it was received back with the remark of the Postal Authority to the effect that the addressee was found present but he refused to accept. So the Union deliberately disobeyed and neglected to appear in spite of knowledge through proper service of the notice. The Company made appearance through a Lawyer. Therefore, in the circumstances, I am to make a "No dispute" award as the dispute under reference does no appear to be any longer in existence.

Accordingly I give a "no dispute" award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.
7-11-64.

JITENDRA NATH MANDAL,
Judge,
Third Industrial Tribunal.
7-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6159-I.R./IR/10L-118(A)/61. 12th November 1961.—Whereas under the Government of West Bengal, Labour Department, order No. 7275-I.R./IR/10L-118(A)/61, dated the 27th November 1961, read with corrigendum No. 84-I.R./IR/10L-118(A)/61, dated the 8th January 1962, the industrial dispute between Messrs. Shree Hanuman Foundries Ltd., 16 Belur Road, Lillooah, Howrah (Head Office at Agarwala Mansion, 370 Upper Chitpur Road, Calcutta-6) and their workmen represented by Howrah Metal Workers' Union, 12/13 Cowis Ghat Road, Howrah, regarding the issues mentioned in the said order being matters specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shree Hanuman Foundries Ltd., 16 Belur Road, Lillooah, Howrah (Head Office at Agarwala Mansions, 370 Upper Chitpur Road, Calcutta-6), and their workmen represented by Howrah Metal Workers' Union, 12/13 Cowis Ghat Road, Howrah. (Case No. VIII-369/61.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

The Government of West Bengal by its Labour Department order No. 7275-I.R./IR/10L-118(A)/61, dated 27th November 1961, and subsequent corrigendum No. 84-I.R./IR/10L-118(A)/61, dated 8th January 1962, referred to this Tribunal an industrial dispute between Messrs. Shree Hanuman Foundries Limited, 16 Belur Road, Lillooah, Howrah (Head Office at Agarwala Mansions, 370 Upper Chitpur Road, Calcutta-6) and their workmen represented by Howrah Metal Workers' Union, 12/13 Cowis Ghat Road, Howrah, for adjudication under section 10 of the Industrial Disputes Act.

The following issues have been referred to this Tribunal for adjudication in this case:

(1) Bonus payable in 1961.

(2) What financial relief, if any, the workmen are entitled to for the period of stoppage of work for the 1st October 1961?

AWARD

This reference was received on 28th November 1961. After notices to the parties and filing of written statements by them, the case was fixed for hearing on several dates. But the parties did not take any interest in pursuing the case, for which the case could not be made ready within the period of last 3 years. The case was fixed for hearing on several dates in order to afford the parties opportunity for getting the reference heard. The last date that was fixed was on 23rd October 1964, and as usual both the parties remained absent on that date also. From the conduct of the proceedings, I am satisfied that both the Union and the Company are not interested in the present dispute. I accordingly make a "no dispute" award in this case.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYYA,
Judge,
Second Industrial Tribunal.
27-10-64.

By order of the Governor,
S. C. MUKHARJEE, Asst. Secy.

No. 6168-I.R./IR/4L-33(A)/64. — 13th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4387-I.R./IR/4L-33(A)/64, dated the 19th September 1964, the industrial dispute between Messrs. Paul & Co., 5/1 Duke Road, Shalimar, Howrah, and their workmen represented by the Road Transport Mazdoor Congress, 286 G. T. Road (South), Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Paul & Co., 5/1 Duke Road, Shalimar, Howrah, and their workmen represented by the Road Transport Mazdoor Congress, 286 G. T. Road (South), Howrah, referred under G.O. No. 4387-I.R./IR/4L-33(A)/64, dated the 19th September 1964. (Case No. VIII-274/64.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

AWARD

By order No. 4387-I.R./IR/4L-33(A)/64, date the 19th September 1964, the Governor of Wes Bengal, in the Labour Department, referred unde section 10 of the Industrial Disputes Act, 1947, th industrial dispute between Messrs. Paul & Co., 5/ Duke Road, Shalimar, Howrah, and their workme represented by the Road Transport Mazdoor Con gress, 286 G. T. Road (South), Howrah, regardin the matters specified in the schedule to the Thir Industrial Tribunal, constituted under section 7A c the Industrial Disputes Act, 1947, dated the 11t March 1957, for adjudication.

Issue

Whether the refusal of employment to Shi Barkhu Jaiswara from 1st January 1964 i justified? To what relief, if any, is h entitled?

This reference relates to an industrial disput existing between Messrs. Paul & Co., 5/1 Duk Road, Shalimar, Howrah (hereinafter be referred t as the Company), and their workman represented b the Road Transport Mazdoor Congress, 286 G. T Road (South), Howrah (hereinafter be referred t as the Union).

Immediately after receipt of the reference, notice were sent out for service upon the parties. The were duly served upon both parties. The Compan readily entered appearance but the Union did no Subsequently, however, the workman involved i the present dispute, made personal appearance an reported settlement of the dispute with th Company. A joint petition was filed before th Tribunal on 5th November 1964 in support of th amicable settlement of the dispute. In terms c the settlement, the workman Shri Barkhu Jaiswar was paid Rs. 100 (Rupees one hundred) by th Company in presence of the Tribunal in full an final settlement of all the claims of the workma The workman admits to have voluntarily agreed t the above sttlement. He is now being employe elsewhere. Therefore I accept the terms as fair an reasonable and accordingly make an award on con promise in terms of the settlement incorporated i the joint petition of compromise, dated 5th Noven ber 1964, which do form part of the compromi award as annexure thereto.

This is the award.

Dictated and corrected by me.

J. N. MANDAL,
Judge.
5-11-64.

JITENDRA NATH MANDA
Judge,
Third Industrial Tribunal
5-11-64.

ANNEXURE

BEFORE THE LEARNED JUDGE, THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL GOVERNMENT AT CALCUTTA

Shri J. N. MANDAL.

In the matter of Government of West Bengal, Labour Department, order No. 4387-I.R./IR/4L-33(A)/64, dated 19th September 1964

And

In the matter of industrial dispute between Messrs. Paul & Co., Employers, and their workman (Shri Barkhu Jaiswara), Employee.

The humble joint petition of the Employers Messrs. Paul & Co., of 5/1 Duke Road, Shalimar, Howrah, and of the employee Shri Barkhu Jaiswara abovenamed.

Most respectfully sheweth:

That the above dispute has been finally settled by and between the employers and the employee, abovenamed, on the following terms:—

(a) the employers abovenamed have paid the sum of Rs. 100, in cash, to the employee abovenamed, today, in full and final settlement of all his claims and dues, receipt whereof the employee hereby acknowledges.

(b) in consideration of the said sum having been paid the employee has no further or other claim and/or dispute of whatever nature against the employers, the employee having already left the services of the said Employers and is working elsewhere.

It is therefore humbly prayed that the matter be treated to be finally settled by and between the parties on the aforesaid terms and the notice issued against Messrs. Paul & Co., on Form DI be discharged.

And for this act of kindness the parties herein shall remain grateful.

Read over and explained and identified by me to Barkhu Jaiswara.

B. K. Guha, Advocate,
High Court, Calcutta.
5-11-64.

Paul & Co. by Ram Pratap Ketarpal,
Proprietor.
5-11-64.

Barkhu Jaiswara.
(in Hindi).

J. N. MANDAL,
Judge,
Third Industrial Tribunal.
5-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6181-I.R./IR/10L-16(A)/62.—13th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 7162-I.R./IR/10L-118(B)/61, dated the 24th November 1961, the industrial dispute between Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills), Mill at 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah (Head Office at Agarwalla Mansion, 370 Upper Chitpur Road, Calcutta-6), and their workmen represented by the Iron & Steel Workmen's Union, 7 Dayaram Naskar Lane, Ghusury, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills), Mill at 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah (Head Office at Agarwalla Mansion, 370 Upper Chitpur Road, Calcutta-6), and their workmen represented by Iron & Steel Workmen's Union, 7 Dayaram Naskar Lane, Ghusury, Howrah. (Case No. VIII-367/61.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

The Government of West Bengal by its Labour Department Order No. 7162-I.R./IR/10L-118(B)/61, dated 24th November 1961, referred to this Tribunal an industrial dispute between Messrs. Shree Hanuman Foundries Ltd. (Rolling Mills), Mill at 15 Dr. H. K. Chatterjee Lane, Ghusury, Howrah (Head Office at Agarwalla Mansions, 370 Upper Chitpore Road, Calcutta-6), and their workmen represented by Iron & Steel Workmen's Union, 7 Dayaram Naskar Lane, Ghusury, Howrah, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Bonus payable in 1961.

AWARD

This reference was received on 28th April 1961. After notices to the parties and filing of written statements by them, the case was fixed for hearing on several dates. But the parties did not take any interest in pursuing the case, for which the case could not be made ready within the period of last

three years. The case was fixed for hearing on several dates in order to afford the parties opportunity for getting the reference heard. The last date that was fixed was on 23rd October 1964 and as usual both the parties remained absent on that date also. From the conduct of the proceeding, I am satisfied that both the Union and the Company are not interested in the present dispute. I accordingly make a "no dispute" award in this case.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
27-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6160-I.R./IR/10L-171(A)/63.--12th November 1964.--Whereas under the Government of West Bengal, Labour Department, Order No. 3562-I.R./IR/10L-171(A)/63, dated the 26th August 1963, the industrial dispute between Messrs. G.S.A. Company Ltd., G. T. Road, Asansol, Burdwan, and their workmen represented by G.S.A. Company Workers' Union, Bari Smriti Bhawan, Subhas Pally, P.O. Burnpur, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. G.S.A. Company Ltd., G. T. Road, Asansol, Burdwan, and their workmen represented by G.S.A. Company Workers' Union, Bari Smriti Bhawan, Subhas Pally, P.O. Burnpur, district Burdwan. (Case No. VIII-179/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

The Government of West Bengal by its Labour Department Order No. 3562-I.R./IR/10L-171(A) 63, dated 26th August 1963, referred to this Tribunal an industrial dispute between Messrs. G.S.A. Company Ltd., G. T. Road, Asansol, Burdwan, and their workmen represented by G.S.A. Company Workers' Union, Bari Smriti Bhawan, Subhas Pally, P.O. Burnpur, district Burdwan, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:

Whether the refusal of employment to Sarbashri Sher Bahadur and Narsingh is justified? To what relief, if any, are they entitled?

AWARD

The Company involved in this industrial dispute is Messrs. G.S.A. Company Ltd., G. T. Road, Asansol. A written statement was filed on behalf of G.S.A. Company Steel Fabrication Works, G. T. Road, Asansol, stating that the Company has been wrongly described in the order of reference. I think, the description of the Company in the order of reference is not proper. The Tribunal was informed that the Union was trying to correct the order of reference by a fresh Government order. It appears that the same issue as in this reference has been sent to this Tribunal by another Reference No. 4212-I.R./IR/10L-171(A)/63, dated 15th September 1964. Since a fresh reference has been received on the same issue, there is no point in adjudicating upon this reference. The reference is accordingly rejected on the aforesaid ground.

This is my award.

Dictated and corrected by me.

A. P. B.,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
31-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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AGRAHAYANA 12] THURSDAY, DECEMBER 3, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6233-I.R./IR/9L-33/62.—18th November 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 1697-I.R./IR/9L-33/62, dated the 25th April 1963, the industrial dispute between Messrs. Great Gopalpur Tea Company Ltd., Jalpaiguri, and their workmen employed in the Sonali Tea Estate, P.O. Pillansat, Dist. Jalpaiguri, represented by Zilla Cha Bagan Workers' Union, P.O. Mal, Dist. Jalpaiguri, regarding the issue mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Great Gopalpur Tea Company Ltd., Jalpaiguri, and their workmen employed in the Sonali Tea Estate, P.O. Pillansat, Dist. Jalpaiguri, repersented by Zilla Cha Bagan Workers' Union, P.O. Mal, Dist. Jalpaiguri, referred under G.O. No. 1697-I.R./IR/9L-33/62, dated 25th April 1963. (Case No. VIII-88/63.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge.

Appearances:

Present for the Company: Shri P. R. Mukherjee, Advocate, with Shri P. C. Ghatak and Shri B. B. Ghosh, Advocates.

Present for the Union: Shri N. C. Chakravarty, Advocate.

This dispute between Messrs. Great Gopalpur Tea Company Ltd., P.O. Jalpaiguri (hereafter be referred to as the Company) and their workmen employed in the Sonali Tea Estate, P.O. Pillansat, district Jalpaiguri, represented by Zilla Cha Bagan Workers' Union, P.O. Mal, district Jalpaiguri (hereatfer be referred to as the Union), was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, order No. 1697-I.R./IR/9L-33/62, dated 25th April 1963, for adjudication upon the issues mentioned below:—

Issues:

(1) Whether the discharge of Shri Pronab Kumar Chakrabarty is justified? To what relief, if any, is he entitled?

(2) Whether dismissal of Sarbasree (i) Simon Uraon, (ii) Powloo Uraon, (iii) Sancharowa Uraon, (iv) Budhoo Uraon, (v) Kandroo Uraon, (vi) Soharai Uraon, (vii) Sukhi Uraon and (viii) Kandroo Uraon (Medicine Carrier), is justified? To what relief, if any, are they entitled?

(3) Whether the workmen are entitled to wages for the strike periods from 7th July 1962 to 15th July 1962 and from 10th August 1962 to 8th September 1962?

AWARD

The case of the Union as set forth in its written statement is shortly stated as follows:—

The Great Gopalpur Tea Company Ltd. took over the management of the Sonali Tea Estate in the month of January 1961. Messrs. J. C. Ghosh and Sons is the Managing Agent of Bamandanga Tandu Tea Estate, Cooch Behar Tea Estate and Sonali Tea Estate and some other Tea Estates. Shri B. C. Ghosh is one of the Partners of Messrs. J. C. Ghosh and Sons and he is also the Controlling Director of the Great Gopalpur Tea Company Ltd. After the Great Gopalpur Tea Company Ltd. became the owner of Sonali Tea Estate in January 1961, more than 400 workers of the Sonali Tea Estate joined the Zilla Cha Bagan Workers' Union and office bearers and members of the Executive Committee were elected from amongst them. Shri Pranab Kumar Charkrabarty, a Clerk of the Tea Estate, also joined the Union and took much interest in the affairs of the Union. Shri Chakrabarty thereby incurred the displeasure of the Company and the Company wanted to get rid of him on account of his Union activities. Shri Chakrabarty was first appointed in Bamandanga Tandu Tea Estate in January 1959 and worked there for about a year and 4 months and thereafter he was transferred to Cooch Behar Tea Estate in April 1960. He worked in Cooch Behar Tea Estate till the 8th of January 1961, when he was discharged from service as he applied for making him permanent. He was however re-appointed in Sonali Tea Estate on 3rd April 1961 but his service was again terminated with effect from 3rd October 1961. He was again appointed on 16th October 1961 and a letter of appointment was given to him. While in service, Shri Chakrabarty fell ill in May 1962 and he was removed to Central Hospital of the Company. He was discharged from the Hospital but he again fell ill on 3rd January 1962. He joined his duty on 12th June 1962 and on the same day, he received a letter of termination of his service with immediate effect on the ground that he failed to make up arrears of work after he was discharged from the Hospital. The discharge of Shri Chakrabarty on the alleged ground of his failure to make up arrears of work, is said to be illegal, improper and mala fide and against all principles of natural justice. It is alleged that Shri Chakrabarty was not given any opportunity to refute the allegations made against him and this amounted to violation of the principles of natural justice. The discharge of Shri Chakrabarty is said to be actuated by a motive of unfair labour practice and is an act of victimisation on account of his association with the Union. This is with regard to the discharge of Shri Pranab Kumar Chakrabarty.

As regards the dismissal of the 8 other workmen, it is alleged that they were active members of the Union and for reason of their Union activities, they were dismissed from service on false and frivolous charges. The workmen of the Sonali Tea Estate formed a Union on 7th August 1961 and on 14th August 1961 some demands were placed before the Management. A demand was also made for making Shri Pranab Kumar Chakrabarty permanent in his post. Thereafter on 22nd January 1962 a Charter of Demands was given to the Secretary of the Great Gopalpur Tea Company Ltd. and thereby the workmen incurred the wrath of the Management and the Management resorted to all sorts of unfair labour practices. The demands of the workmen included that Budhoo Uraon, who was working as Dak-walla should be made permanent and he should also be given a cycle allowance. The Management, however, did not accede to these demands and demoted Budhoo Uraon from the post of Dak-walla and the Union strongly resented this action on the part of the Management. The Charter of Demands given by the workmen was not considered by the Management and the Union made a representation to the Manager of the Sonali Tea Estate on 6th February 1962 to enquire about the demands made by them on 22nd January 1962. At this, the Manager got infuriated on the impertinence on the part of the workmen and concocted a false story of riotous behaviour and submitted false charge-sheets against the 8 workmen concerned and mentioned in issue No. 2 of the Reference. The workmen concerned denied the charges brought against them and after a show of enquiry, they were dismissed from service. It is alleged that the domestic enquiry was made in violation of the principles of natural justice and the workmen concerned did not understand the proceedings as these were not explained to them. The finding of the enquiry officer is said to be perverse, and in dismissing the workmen the Management, it is alleged, was actuated by a desire of victimising them for their trade union activities.

With regard to issue No. 3 it is stated by the Union that the decision to go on strike was taken by the workmen of the Sonali Tea Estate in a general meeting held on 1st June 1962. The copies of the notice was duly served on the Manager of the Tea Estate, the Secretary, Great Gopalpur Tea Company Ltd., the Assistant Labour Commissioner and others on 4th June 1962. On receipt of the notice, a conciliation meeting was called by the Assistant Labour Commissioner on 15th June 1962 and it was agreed that a tripartite conference would be held on 22nd June 1962. The date of the conference was subsequently changed to 6th July 1962 and the proposed strike was also postponed up to 6th July 1962. No meeting, however, was held on 6th July 1962 and the workmen went on strike from 7th July 1962. The Union called off the strike on 15th July 1962 as the Management agreed to hold a tripartite conference to settle the dispute in a conciliation meeting to be convened by the Assistant Labour Commissioner. The Management, however, after the workmen joined their duties, indulged in acts of repression on the workers in various forms and the act of the Management made it almost impossible for them to go on with their work peacefully. The attitude of the Management was unsympathetic and uncompromising and instead of

holding a tripartite conference, the Management got all the leading members of the Union arrested on false accusations. The workmen therefore found it impossible to continue their work and they again struck work on 10th August 1962 and the strike continued up to 8th September 1962. The workers were absolutely peaceful during the strike period and the strikes were fully justified and the workers are also entitled to wages for the strike period.

The case of the Company as set forth in its written statement, shortly stated is as follows:—

Shri Pranab Kumar Chakrabarty was first appointed for 6 months as an Assistant in the office of the Sonali Tea Estate. On 27th March 1961 as his service as found unsatisfactory he was discharged from service on 3rd October 1961. He was, however, again appointed to a temporary post for 2 months on 10th October 1961. Subsequently the post to which Shri Chakrabarty was appointed was advertised in the local newspapers and Shri Chakrabarty applied for the post. He was selected for the post and was appointed on probation for 6 months and a letter of appointment was issued to him. During the period of probation, the work of Shri Chakrabarty was not at all satisfactory and he was verbally warned to improve his work. He was given sufficient opportunity to make up his arrears of work but he falied to make up the arrears and he was therefore discharged from service. The discharge of Shri Chakrabarty is said to be justified and it is denied that the action of the Management in discharging Shri Chakrabarty is mala fide, or the Management was actuated by a desire of victimisation in discharging him for his Union activities.

As regards 8 dismissed workmen mentioned in issue No. 2 of the Reference, three of them, viz., Powloo Uraon, Sancharowa Uraon and Soharai Uraon have been reinstated on their tendering apology and there is no dispute with regard to these 3 workmen. As regards the remaining 5 workmen it is alleged that Budhoo Uraon, who was temporarily working as Dak-walla, all on a sudden took up a defiant attitude and refused to carry out Dak from the Estate on 3rd February 1962 and absented himself from work without notice. He was given a charge-sheet and after a proper and fair enquiry, he was found guilty by the Management and was dismissed from service. The 4 other workmen along with Pranab Kumar Chakrabarty and others, with a view to coerce the Management to make Budhoo Dak-walla permanent, trespassed into the compound of the Officer-in-Charge of Sonali Tea Estate and indulged in riotous and disorderly behaviour and also threatened other workers not to take the work of Dak-walla. The Management issued charge-sheets to these workmen for misconduct and after a fair and proper domestic enquiry in conformity with the principles of natural justice, these workmen were dismissed from service as they were found guilty of the charges brought against them. The order of dismissal is said to be perfectly justified and it is denied that the Management in dismissing these workmen was actuated by a desire of victimisation or unfair labour practices.

As regards issue No. 3 it is alleged that the workmen threatened the Management to go on strike with effect from 20th June 1962 if their demands were not fulfilled and they also made a demand for reinstatement of the dismissed workmen. Correspondences passed between the Company and the Union and the Assistant Labour Commissioner, Jalpaiguri, intervened in the matter. The workmen, however, without any notice, went on strike from 7th July 1962 for an indefinite period and during the strike period, the workers indulged in riotous and disorderly conduct and they also forced the loyal workers to join the strike on threat of assault. The strike continued from 7th July 1962 to 15th July 1962 and it was called off unconditionally on 16th July 1962 on account of the pressure from the Assistant Labour Commissioner. The workers again suddenly went on strike without any notice from 10th August 1962 to 8th September 1962 and during this period they resorted to all sorts of overt acts of violence and appeals by the Management to the workers to resume their duties were in vain. During this period of strike, which is unjustified, the Company suffered heavy loss as it was the plucking season. The strike resorted to by the workmen is said to be illegal and unjustified and the workmen are therefore, not entitled to any wages for the strike period as claimed by them.

Decision

Issue No. 1: This issue relates to the discharge of Shri Pranab Kumar Chakrabarty. The undisputed facts bearing to the dismissal of Shri Chakrabarty are these:

He was appointed as a Clerk in Sonali Tea Estate from 27th March 1961 for a period of 6 months as evidenced by the letter of appointment, Ext. A and his services were terminated on 2nd October 1961 as appears from Ext. B. He sent a representation to the Company and a fresh appointment was given to him for 2 months on 10th October 1961 (vide Ext. C). The post to which he was appointed was advertised in the local newspapers inviting applications from candidates for the post. Shri Chakrabarty submitted an appilcation for the post, Ext. E, on 18th November 1961 and he was selected for the post and was given a fresh appointment on 16th December 1961 by a letter of appointment, Ext. F, and he joined his appointment on 16th December 1961 as appears from the joining report, Ext. F(1). His service was terminated with effect from 11th June 1962 as appears from the letter, Ext. G. There is no dispute with regard to these facts. According to the Company, Shri Chakrabarty was appointed as a probationer for 6 months and his services were terminated as his work was found unsatisfactory.

The version of the Union is that the discharge of Shri Chakrabarty was an act of victimisation and unfair labour practice and his discharge was also illegal and improper as he must be deemed to be in permanent service at the time of his discharge. It is now to be seen which version is to me accepted in view of the facts and the circumstances of the case and the evidence on record. The first question that arises for consideration is the nature of appointment of Shri Chakrabarty. The letter of appointment, Ext. F, clearly indicates that he was appointed on probation for 6 months and he would be confirmed after the expiry of the probationary period if his work was found satisfactory. In view

of the appointment letter, Ext. F, there cannot be any dispute that Shri Chakrabarty was appointed on probation for 6 months and he joined his appointment on 16th December 1961 as appears from the joining report, Ext. F(1). It is also admitted by Shri Chakrabarty in his evidence that he accepted the job on terms and conditions mentioned in the letter, Ext. F. It is contended that Shri Chakrabarty is to be deemed to be a permanent workman as his appointment on 16th December 1961 is to be taken as continuity of his appointment for 2 months on 10th October 1961. In other words, the contention is that the service of Shri Chakrabarty prior to his appointment on 16th December 1961 is to be tacked with his service during the period on probation. This contention does not appear to be well founded and cannot be accepted. The appointment of Shri Chakravarty on 16th December 1961 for all intents and purposes was a fresh appointment on probation for 6 months and he accepted the appointment on terms and conditions contained in the letter of appointment, Ext. F. It is true that at the time he was appointed on probation, he was holding temporary appointment for 2 months but this period cannot be tacked with the period of service during the period of probation. The position of a probationer has been considered by the Hon'ble Supreme Court in the case of the Management of the Express Newspapers (Pvt.) Ltd., Madurai and Presiding Officer, Labour Court, Madurai and another [F.L.R. 1964(8)289S.C.]. It has been laid down in that case that an employee appointed on probation for 6 months continues as a probationer, even after the period of 6 months, if at the end of the period of his services had either not been terminated or he is confirmed. At the end of 6 months' period, the employer can either confirm him or terminate his services because his service is found unsatisfactory. If no action is taken by the employer, either by way of confirmation or by way of termination, the employee continues to be in service as a probationer. It is clear from this decision that a probationer does not acquire any right to automatic confirmation on expiry of the period of probation and he continues to be a probationer if no action is taken by the employer either by way of confirmation or by way of termination. In the instant case, the service of Shri Chakrabarty was terminated with effect from 11th June 1962, i.e., a few days before the completion of 6 months for which he was appointed on probation. The question of his confirmation does not arise as he was discharged before the completion of the period of probation. The appointment of Shri Chakrabarty on probation for 6 months however gives the employer no right to terminate his service before 6 months had expired except on the ground of misconduct or other sufficient reasons in which case even the services of a permanent employee could be terminated. The ground on which the service of Shri Chakrabarty has been terminated as given in the dismissal letter, Ext. G, is failure to make up arrears of work and also his unstability for the post to which he was appointed. The Company has adduced some evidence to show that Shri Chakrabarty committed mistakes in the preparation of provident fund accounts of the workmen for which the Regional Provident Fund Commissioner wrote to the Manager, Sonali Tea Estate, drawing his attention to the defects and irregularities in the Provident Fund Return which was prepared by Shri Chakrabarty. It is also not disputed that Shri Chakrabarty was in arrears of work but it is pleaded that he was ill for some days and was admitted to Hospital in May 1962 and again he fell ill on 3rd June 1962 and his illness continued till 11th June 1962 and due to his illness, he might be in arrears of work. In view of the fact that there was accumulation of arrears of work of Shri Chakrabarty and the mistakes and irregularities had committed in the preperation of the return of provident fund accounts, it cannot be said that the action of the Management in discharging him from service on the ground of unsatisfactory work, is not bona fide. Shri Chakrabarty was first appointed on 27th March 1961 for 6 months and his service was terminated on 3rd October 1961. He was again appointed as a temporary clerk for 2 months on 10th October 1961 and fresh appointment was given to him on 16th December 1961. This fact indicates that the Company bore no malice towards Shri Chakrabarty or the Company acted mala fide in discharging Shri Chakrabarty. The Company, however, should have discharged Shri Chakrabarty on the expiry of the period of probation, i.e., on 16th June 1962 as his service was terminated not on the ground of any misconduct on his part but on account of the unsatisfactory nature of his work. The Management was within its rights to terminate the services of Shri Chakrabarty on the expiry of the period of probation if his work was not found satisfactory and this subjective satisfaction of the employer cannot be questioned by the employees. The employer has no right to terminate the service of an employee before the period of probation had expired except under certain circumstances, viz., misconduct or other sufficient ground. In this view of the matter, the termination of the service of Shri Pronab Kumar Chakrabarty is justified but he is entitled to wages from 11th June 1961 to 16th June 1961 and the Company is directed to pay this amount to him within a month from the date of the publication of the award.

Issue No. 2: This issue relates to the dismissal of the 8 (eight) workmen mentioned therein. Out of these 8 workmen Pawloo Uraon, Sancharowa Uraon and Soharai Uraon have been reinstated by the Company and their claims for reinstatement and other reliefs were therefore not pressed by the Union at the time of hearing. The Union confined its claim for reinstatement and back wages in respect of the remaining 5 (five) workmen, viz., (i) Simon Uraon, (ii) Budhoo Uraon, (iii) Kandroo Uraon (Dafadar), (iv) Sukhi Uraon and (v) Kandroo Uraon (Medicine Carrier). It is an undisputed fact that charge-sheets were issued to these 5 workmen and enquiries were made into the charge-sheets which were issued to these workmen. The enquiries were held by O.P.W. 3 Shri Akhil Bandhu Sarkar, who is one of the Directors of the Great Gopalpur Tea Company Ltd. He has stated that on 17th March 1962 he held an enquiry against the workman Budhoo and another enquiry against the other workmen mentioned in this issue and also Shri Pranab Kumar Chakrabarty. In paragraph 19 of the written statement of the Union, it is stated that there was merely a show of enquiry in violation of the principals of natural justice and the enquiry was also

not fair as the evidence against the workmen was not explained to them and they did not understand the proceedings which were also not explained to them. The allegations made in paragraph 22 of its been denied by the Company in paragraph 22 of its written statemnet wherein it is stated that a full-fledged enquiry in conformity with the principles of natural justice was held against the charge-sheeted workmen and the enquiry was also fair and proper. It is now well-settled by a series of decisions of the Hon'ble Supreme Court that if before dismissing an employee an enquiry is fairly held by the employer and leads to the conculsion that the charge framed against the employees proved and the conduct of the Management is not mala fide or vindictive, the Industrial Tribunal should not sit in appeal over the finding recorded at the enquiry and should not interfere with the Management's right to dsmiss the workman who is found guilty of misconduct. It is thus clear that the enquiry conducted by the Management before the domestic tribunal, must be a fair and just enquiry and in bringing home to the workmen the charge framed against him, principles of natural justice must be observed. In view of this well-established principle it is to be seen whether there was any fair and proper enquiry against the workmen mentioned in this issue. I shall first take up the case of Budhoo Uraon. Admittedly there was an enquiry against him held by O.P.W. 3 Shri Akhil Bandhu Sarkar on 17th March 1962. The chahge-sheet issued to this workman has been marked Ext. H(5). This workman has admitted that he attended the enquiry and Anukul Babu and Rebati Babu deposed at the enquiry in Bengali and Sancharowa and Bhawa gave evidence at the enquiry in Hindi. His grievance is that their evidence was not read over or explained to him and he also did not cross-examine them. The proceeding of the enquiry so far as this workman is concerned shows that he cross-examined all the witnesses examined by the Company and also put his signature both before and after he cross-examined the witnesses. He also admits that he put his signatures on the enquiry proceedings but goes to the length of denying his signatures on the proceedings when the proceedings were shown to him. This workman has very little regard for truth and he does not impress me as a truthful witness. As against his evidence there is the evidence of O.P.W. 3 Shri Akhil Bandhu Sarkar that this workman cross-examined the witnesses for the Company and the proceedings of the enquiry were also explained to him and he put his signatures on the proceedings of the enquiry. The proceedings of the enquiry have been marked Ext. U(1). There cannot be any doubt that this workman was given fullest opportunity to defend himself at the enquiry and he actually defended himself by cross-examining the witnesses examined on behalf of the Company. It is difficult to believe that the evidence adduced by the Company was not explained to him as, he could not have cross-examined the witnesses unless their evidence was explained to him. This witness has admitted that he did not inform the Company at any time after the enquiry that the proceedings of the enquiry were not explained to him. This conduct also goes to indicate that he participated at the enquiry and also cross-examined the witnesses examined by the Company. I am satisfied on a careful consideration of all the recorded evidence, the proceedings and other evidences on record that a thorough enquiry following the principles of natural justice was held regarding the charge-sheet that was issued against this workmen and he had the fullest opportunity to defend himself against the charge-sheet and he defended himself by cross-examining the witnesses examined on behalf of the Company. I am therefore unable to hold that there was no proper or fair enquiry against him or that the findings of the enquiry officer were baseless or perverse. The decision of the Management in dismissing this workman in view of the report of the enquiry officer does not appear to have been actuated by a desire of victimisation or unfair labour practice and the decision must therefore prevail and should not be interefered with.

As regards the enquiry against Siman Uraon, Kandroo Uraon (Dafadar), Kandroo Uraon (Medicine Carrier) and Sukhi Uraon, the grounds on which it has been challenged have been stated in paragraph 19 of the Union's written statement. It is stated in that paragraph that there was merely a show of enquiry inasmuch as the workmen were not given to understand what was the evidence adduced against them and no copy of the evidence was supplied to them. The only grievance of the workmen against the enquiry is that the proceedings of the enquiry were not explained to the workmen and they did not understand the proceedings. Evidence has been led by the Union and much has been said that the enquiry cannot be regarded as a fair enquiry as the charge-sheeted workmen were not given opportunity to cross-examine the witnesses examined by the Company. This fact however does not find any mention in the wrtiten statement and appears to be an after-thought as the conduct of the workmen will show. The evidence of the enquiry officer who is also one of the Directors of the Company is that Shri Pranab Chakrabarty cross-examined the witnesses on his behalf and on behalf of the other workmen and Shri D. P. Ghosh assisted him in cross-examining the witnesses. Shri Pranab Chakrabarty has denied that he cross-examined the witnesses on behalf of these workmen. He has further stated that the enquiry officer did not ask the workmen to cross-examine the witnesses though he has admitted that he was asked to cross-examine them. P.W. 3 Simon Uraon has stated that he was not asked by the enquiry officer to put questions to two of the Company's witnesses Shri Anukul Chandra Sarkar and Shri Monojendra Nath Sen. He has further stated that they were not allowed to adduce their evidence though none of the other charge-sheeted workmen has stated so. P.W. 4 Kandroo Uraon does not say that no opportunity was given to him to cross-examine the Company's witnesses. It is stated by Shri Pranab Chakrabarty that he reported to the Union that no opportunity was given to them to cross-examine the Company's witnesses or to examine their own witnesses. P.W. 6 Shri Deb Prosad Ghosh, General Secretary of the Union, however, does not say that Shri Pranab Chakrabarty reported to him at any time that the charge-sheeted workmen were not allowed to cross-examine the Company's witnesses or to examine their own witnesses. If any complaint was made by Shri Pranab Chakrabarty to the Union to the effect

that the workmen were not allowed to cross-examine the Company's witnesses, it can reasonably be expected that the Union would write to the Company drawing its attention to the fact that the enquiry officer did not allow the charge-sheeted workmen to cross-examine the Company's witnesses. None of the workmen also made any complaint to the Company that he was not allowed to cross-examine the Company's witnesses. Both Simon Uraon and Kandroo Uraon have admitted that they did not inform the Company at any time after the enquiry that they were not allowed to cross-examine the Company's witnesses. It is not very clear from the enquiry proceedings that each workman was given opportunity to cross-examine the Company's witnesses but there is a note by the enquiry officer in the proceedings which indicates that all the charge-sheeted workmen cross-examined the witnesses examined by the Company. The conduct of the workmen show that they were not given the opportunity to cross-examine the witnesses examined by the Company and in view of the fact that no such allegation is made in the written statement. I am not prepared to hold that the charge-sheeted workmen were not allowed any opportunity to cross-examine the witnesses examined by the Company when admittedly Shri Pranab Chakrabarty was given full opportunity to cross-examine the Company's witnesses. The plea of the Union that the enquiry is vitiated inasmuch as no opportunity was given to the charge-sheeted workmen to cross-examine the Company's witnesses, cannot be accepted and is rejected. The other main ground on which the enquiry has been challenged is that the proceedings of the enquiry were not explained to the charge-sheeted workmen by the enquiry officer. There is no note by the enquiry officer in the proceedings of the enquiry that the proceedings of the enquiry were explained to the charge-sheeted workmen. The evidence of the enquiry officer is that statement of each witness was explained to the charge-sheeted workmen and also the statements made by their wtinesses were explained to them.

P.W. 2 Shri Pranab Chakrabarty has denied that the statements of the witnesses for the Company were explained to the charge-sheeted workmen and they understood the contents thereof. P.W. 3 Simon Uraon has also denied that the statements made by the witnesses examined by the Company were read over and explained to him and the other charge-sheeted workmen by the enquiry officer. He has further stated that the statement made by him and recorded by the enquiry officer was not read over to him but he simply put his signature at the proceedings of the enquiry as asked by the enquiry officer after the enquiry was over. P.W. 4 Kandroo Uraon has also stated that the statements made by the witnesses for the Company were not read over or explained to them but he put his signature on the recorded proceedings as asked by the enquiry officer. There is thus oath against oath and the conduct of the workmen has to be looked into before their evidence on this point, can be accepted as true. Both P.W. 3 Simon Uraon and P.W. 4 Kandroo Uraon have stated that they never informed the Company at any time that the proceedings of the enquiry were not explained to them or they did not understand the proceedings. P.W. 4 has stated that 3 or 4 days after the enquiry he told the Union's Secretary, Shri D. P. Ghosh, that the proceedings of the enquiry were not explained to him and the other charge-sheeted workmen. P.W. 6 Shri Deb Prosad Ghosh, the Secretary of the Union, has admitted that he did not send any written representation to the Company about the unsatisfactory nature of the domestic enquiry though he received complaints from the workmen concerned regarding the nature of the enquiry. The fact that no protest was made to the Company regarding the alleged unsatisfactory nature of the enquiry goes to indicate that the charge-sheeted workmen who were admittedly present at the enquiry understood the proceedings which were explained to them by the enquiry officer as stated by him and they also put their signatures on the recorded proceedings. It is difficult to believe that the Union's Secretary would remain silent and would not make any protest to the Company if any complaint was made to him by the workmen that the proceedings of the enquiry were not explained to them and they also did not understand the proceedings but simply put their signatures on the recorded proceedings at the request of the enquiry officer. The mere fact is that there is no endorsement on the recorded proceedings that the proceedings were explained to the charge-sheeted workmen in view of the facts discussed above is not sufficient to lead to a conclusion that the proceedings were not explained to the charge-sheeted workmen. The proceedings of the enquiry were in the custody of the Company and it was not very difficult for the enquiry officer, who happens to be a Director of the Company, to make such an endorsement later on had he any mind to do so. The Industrial Dispute Act does not prescribe any procedure for the management to follow in a domestic enquiry for investigating misconduct of its employees. In the absence of any statutory provisions relating to the procedure in a domestic enquiry, the only obligation of a person conducting the enquiry is that he will have to act according to the rules of natural justice. What are the rules of natural justice have not been completely or absolutely defined, but some principles have been laid down and two of these principles are generally applicable to all departmental enquiries, viz.,

(a) A person must be told clearly and specifically of the offence with which he has been charged, and

(b) He must not be condemned unheard.

Applying these 2 tests in the present enquiry, it cannot be said that the enquiry is not fair and proper and not in conformity with the broad principles of natural justice as laid down in a series of decisions. It is now well-settled by a series of decisions of the Hon'ble Supreme Court that where before dismissing an employee on a charge of misconduct, an enquiry is held by the management and the enquiry is fair and proper and leads to the conclusion that the charge framed against the employee is proved, the Industrial Tribunal should not sit in appeal over the finding recorded at the enquiry and should not interfere with the management's right in dismissing the workman who is

found guilty of the misconduct. In this connection I may only refer to the recent decision of the Hon'ble Supreme Court in Khardah Company Ltd. vs. its workmen reported in 1963 (II), L.L.J., 452. I have carefully considered the evidence and also the recorded proceedings of the enquiry in this case. The charge-sheeted workmen attended the enquiry and they were given opportunity to cross-examine the witnesses examined on behalf of the Company and also to examine their witnesses. They examined 2 witnesses on their behalf and they were also cross-examined by an officer of the Company. I am satisfied on a careful consideration of the evidence, the recorded proceedings of the enquiry and the facts and circumstances of the case that a thorough enquiry following the principles of natural justice was held against the charge-sheeted workmen and they had the fullest opportunity and liberty to defend themselves. I am therefore unable to hold that there was no proper enquiry against them.

The finding of the enquiry officer cannot also be regarded as perverse or baseless. It is settled law that in dealing with industrial disputes of such kind, the Industrial Tribunal would be justified in characterising the finding recorded at the domestic enquiry as perverse only if it is shown that such a finding is not supported by any evidence or is entirely opposed to the whole evidence adduced before it. There appears to be little doubt that the enquiry officer considered the materials placed before it by the parties at the enquiry and came to the conclusion that the charge-sheeted workmen were guilty of the charges brought against them. The enquiry officer in his report Ext. U has carefully analysed the evidence adduced at the enquiry and has also given reasons for his decision. The report clearly shows that the enquiry officer applied his mind to the facts of the case and considered the evidence carefully in coming to his decision. I therefore see no reason to hold that the finding of the enquiry officer is perverse in any way and the action of the Company in dismissing the workmen pursuant to the recommendation of the enquiry officer is not bona fide and actuated by a desire of victimisation or unfair labour practice. The order of dismissal of the workmen concerned as a result of the domestic enquiry is therefore justified.

These workmen worked under the Company for some time though the exact period of service of each of them is not known and they seemed to have been swayed by anger as some of their demands were not conceded to by the Company. They were misguided in resorting to disorderly act for redress of their grievances and the order of dismissal undoubtedly caused great hardships on them, and it is only fair and proper that the Company should make some ex-gratia payments to these workmen for loss of their employment in these hard days. The Company is therefore directed to make an ex-gratia payment of a sum of Rs. 300 (Rupees three hundred) each of these workmen for loss of employment, and this amount is to be paid within one month from the date of the publication of the award. This issue is accordingly disposed of.

Issue No. 3: Admittedly there was a strike by the workmen of the Sonali Tea Estate on 7th July 1962 and it continued till 15th July 1962 when the strike was called off and the workmen resumed their duties on 16th July 1962. Then again there was another strike on 10th August 1962 and it continued till 8th September 1962 and the strike was called off after an agreement was reached between the parties on 8th September 1962. The circumstances under which the strikes were resorted to by the workmen have been set forth in paragraphs 21, 22, 23, 24 and 25 of the written statement filed by the Union. The Company in paragraphs 25, 27, 28, 31 and 32 of their written statement has set forth the circumstances under which the workmen struck work and the strikes have been characterised as illegal and unjustified. As regards the strike for the period from 7th July 1962 to 15th July 1962, it appears that a decision was taken by the workmen in a meeting on 1st June 1962 that if the 9 dismissed workmen named in item number 1 of Ext. P were not reinstated by 20th June 1962 then the workers would go on strike for an unlimited period from any day after 20th June 1962. A notice of the proposed strike was given to the Company and also to the Assistant Labour Commissioner. The Assistant Labour Commissioner called a meeting and it was agreed that a bi-partite conference would be held on 22nd June 1962. The date of the meeting, however, was subsequently changed to 6th July 1962 and the proposed strike was deferred till that date. The Union insisted on the presence of Shri B. C. Ghosh at the bi-partite meeting and the Secretary of the Company by his letter, dated 2nd July 1962 (Ext. M/4), informed Shri D. P. Ghosh, the General Secretary of the Union, that it will not be possible for Shri Ghosh to be present at the meeting fixed on 6th July 1962 and suggested that it would be convenient if the date of the conference be fixed on 9th July 1962. This letter of the Management led the Union to believe that the Management was not sincere and was trying to defer the bi-partite conference on filmsy ground and the workmen struck work from 7th July 1962. The Management by its letter, dated 7th June 1962 (Ext. N/2), expressed its willingness to settle the disputes by negotiation or by adjudication after receipt of the copy of the resolution passed by the workmen in their meeting held on 1st June 1962 and requested the workmen not to resort to any strike. In view of this letter it cannot be said that the Management was not willing to consider the resolutions which were passed by the workmen in their meeting on 1st June 1962 and the fact that the Management suggested that the bi-partite conference be fixed on 9th July 1962 so that Shri B. C. Ghosh might attend the meeting, does not go to indicate that the management was trying to defer the bi-partite conference on any flimsy ground. The issue on which the strike was resorted to was not of such an urgent nature that the interests of the workmen would suffer and it was not possible for the workmen to wait for sometime more to give the Management an opportunity to have the demands of the workmen settled amicably, if possible, by negotiation with the Union. The dispute that arose between the Management and the workmen over the dismissal of some of the workmen was brought to the notice of the Assistant Labour Commissioner and at his instance, the Management and the representatives of the Union agreed to hold a bi-partite conference and it cannot be said that there was any necessity for the workmen to go on strike

when the conciliation proceedings were started at the instance of the Assistant Labour Commissioner. The strike by the workmen was unconditionaly called off on 15th July 1962. The act of the workmen in resorting to a strike on 7th July 1962 is rather hasty and it was not a necessity in view of the facts and circumstances stated above. The strike for the period from 7th July 1962 to 15th July 1962 therefore cannot be held justified.

As regards the strike for the period from 10th August 1962 to 8th September 1962, it is admitted by P.W. 6 Shri Deba Prosad Ghosh, the General Secretary of the Union, that no resolution was taken by the workmen for resorting to strike from 10th August 1962 and no notice of the proposed strike was also given to the Company. It has also not been proved that any information about the proposed strike to the Labour Commissioner, West Bengal, was given. According to the Union, after the workmen resumed their duties on 16th July 1962, after the strike was called off, the Management was very much unsympathetic to the workmen and began to terrorise the workmen and it was impossible for the workers to continue the work and they again struck work on 10th August 1962 which continued up to 8th September 1962. This allegation has been denied by the Company and it is pleaded in paragraph 32 of the written statement that during this period of strike the workmen resorted to all sorts of over acts of violence and subversive nature and caused huge financial loss to the Company. There is no evidence except the bare statement of P.W. 6 that the Company started terrorising the workmen and it became impossible for them to work in the Garden and the workmen again went on strike. As against this evidence, there is evidence on record to show that some of the workmen indulged in a riotous conduct in the Garden on 8th August 1962 and information of the incident was given to the O.C., Mal police-station, on 9th August 1962 by an employee of the Garden and a case was started by the Police. This fact instead of supporting the case of the Union, lends support to the case of the Company that some of the workmen were trying to create disturbance and hampered the smooth running of the Garden. There is no satisfactory evidence on record to show that the workmen were compelled to resort to strike on account of acts of repression on the workers by the management as alleged in the written statement of the Union. There is no justification for the strike all on a sudden and he srikte for the period from 10th August 1962 to 8th September 1962 cannot therefore be held justified. It is now well-settled that workmen cannot claim wages when strike is found to be unjustified. Moreover, it appears that a joint conference between the representative of the Union and the representative of the Company was held in presence of the Deputy Labour Commissioner, Jalpaiguri, on 8th September 1962 over the two strikes which were resorted to by the workmen and an agreement was reached on certain terms. This agreement has been marked Ext. Q and it also bears the signature of the Conciliation Officer besides the signatures of the representative of the Union and the representative of the employer. There is nothing in this memorandum of settlement, Ext. Q, to show that any claim for wages was set up by the workmen for the strike period and in the absence of any such term in this memorandum of settlement, it can reasonably be said that the Union did not set up any claim for wages for the workmen at the time the agreement was made during the strike period, nor was this question left open to be considered subsequently. There appears to be no doubt that the Union did not claim wages for the workmen during strike period and as such, this question did not arise for consideration at the time the memorandum of settlement was made between the parties on terms agreed upon by them. The workmen, therefore, are not entitled to get wages for the strike period as claimed by them. This issue is accordingly disposed of.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
31-10-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6222-I.R./IR/1A-20(D)/64.—18th November 1964.—Whereas by the Government of West Bengal, Labour Department, notification No. 6221-I.R./IR/1A-20(D)/64, dated 18th November 1964 under sub-rule (1) of rule 126-AA of the Defence of India Rules, 1962 (hereinafter referred to as the said rule), employment in the Company styled the Braithwaite Burn and Jessop Construction Company Limited, Victoria Works of P-61 Circular Garden Reach Road, Kidderpore, Calcutta (hereinafter referred to as such employment), has been declared to be employment to which the said rule applies;

Now, therefore, in exercise of the power conferred by sub-rule (4) of the said rule, the Governor is pleased hereby to regulate dearness allowance payable to persons who are workmen as defined in clause (S) of section 2 of the Industrial Disputes Act, 1947 (XIV of 1947), and are engaged in such employment (hereinafter referred to as the said workmen), in the following manner, that is to say,—

(a) for the month of September 1964 a sum of rupees ten in addition to such amount as would be payable to them as dearness allowance following the principles laid down in the award, dated the 13th October 1958, of the Third Major Engineering Tribunal published with the Government of West Bengal, Labour Department, Order No. 4427-I.R./IR/10L-4(D)/57, dated the 15th October 1958, at pages 5413 to 5454 of Part I of the "Calcutta Gazette, Extraordinary" of the 5th November 1958 such total amount of dearness allowance thus calculated (hereinafter referred to as the consolidated dearness allowance) being linked to the cost of living index figure 465 in relation to the base year 1939 (hereinafter referred to as the said index figure); and

(b) for every month after the month of September 1964 the consolidated dearness allowance increased or decreased, as the case may be, at the rate of twenty paise per point of rise or fall in the said index figure calculated on the average of three months next proceeding;

Provided that the consolidated dearness allowance once increased or decreased shall not be further changed until after a period of three months.

By order of the Governor,
S. M. BHATTACHARJI, Secy.

No. 6248-I.R./IR/11L-159/63. — 20th November 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 4106-I.R./IR/11L-159/63, dated the 30th September 1963, the industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C Nirode Behari Mullick Road, Calcutta-6, regarding the issue mentioned in the said order being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C Nirode Behari Mullick Road, Calcutta-6 (Government Order No. 4106-I.R., dated 30th September 1963.) (VIII-225/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal

For the Union: Shri N. Das, Advocate.

For the Company: Shri K. K. Moitra, Advocate.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C Nirode Behari Mullick Road, Calcutta-6. The issue has been framed in the following words:

Issue

Whether the dismissal of the five workmen noted below is justified? To what relief, if any, are they entitled:—

(i) Shri Purna Bardhan.

(ii) Shri Santi Ranjan Dey.

(iii) Shri Mukul Lal Sarkar.

(iv) Shri Amulya Ch. Dutta.

(v) Shri Satya Ranjan Paul.

In short, the case of the Union representing the workmen as stated in the written statement is that there was a dispute between the management of Messrs. Eastern Traders Syndicate (hereinafter described as the Company), and their workmen over the question of Provident Fund and allotment of work to the workmen. On 18th May 1963 Purna Chandra Bardhan came to the factory and he was given a piece of work of which he had no previous experience and which he was not able to do. He objected to the allotment of work but he was abused by the management and suspended forthwith. That very day Shri Bardhan was given chargesheet and on the very day the four other workmen were also given chargesheets. These five persons replied to the chargesheets denying the allegations. On 24th June 1963 when Shri Bardhan and four others mentioned in the order of reference came to the factory, they were verbally directed by Shri Ajit Das, the Manager of the factory, not to take up any duty. These workmen had to come back from the factory and the matter was referred to the government. It has been alleged that these persons were dismissed from service illegally and without any enquiry.

The Company, on the other hand, has stated in its written statement that the Glass Blowers' Union does not represent the workmen of this factory and that it has no locus standi to represent the workmen. The case of the Company is that this is not an industrial dispute and that the workmen are not interested in the issue. Regarding the merits of the case it has been alleged that on 18th May 1963 Shri Purna Bardhan abused the partner of the Company, Shri Satya Ranjan Dutta, and attempted to assault him without any provocation while the said partner was distributing the duties to the workmen. While Shri Bardhan was misbehaving with the partner, Santi Ranjan Dey, Mukul Lal Sarkar, Amulya Ch. Dutta and Satya Ranjan Paul joined him by using abusive language and holding out intimidation. On the ground of insubordination and disorderly conduct, these persons were chargesheeted on the very day of incident. The police-station was informed. The chargesheeted persons submitted their explanations. The explanations were unsatisfactory. In the meantime the chargesheeted persons started various illegal activities for which the management of the Company could not hold domestic enquiry. As the situation did not improve, Shri Bardhan and others were removed from service without any enquiry.

Out of the five dismissed workmen mentioned in the order of reference, Purna Bardhan and Mukul Sarkar filed two applications stating that the dispute between them and the Company had been settled and that their names may be deleted from the order of reference or cancelled. At the time of hearing also the Union has submitted before me that it has no interest in the cases of Shri Bardhan and Shri Sarkar, and that their cases would not be pressed.

I shall, however, consider the case of the other three persons mentioned in the issue. They are Santi Ranjan Dey, Amulya Ch. Dutta and Satya Ranjan Paul. It is admitted that no inquiry was held against any of the dismissed workmen. It is also admitted that they were dismissed. The case of the Union is that the workmen have been dismissed because of their gross misconduct and insubordination. Ext. A(1) is the copy of the chargesheet in respect of Shri Bardhan. The allegation in the chargesheet is that on 18th May 1963 at about 10 a.m. Shri Bardhan abused and attempted to assault Satya Ranjan Dutta, the partner of the Company, without any reason or provocation. He was asked to explain his conduct. Ext. A will show the nature of allegations made against Amulya Dutta, Santi Ranjan Dey, Satya Ranjan Paul and Mukul Sarkar. It is dated 18th May 1963. The charge is that when Shri Bardhan abused and attempted to assault Satya Ranjan Dutta, Santi Dey and others joined him and helped him in the matter. These four persons were also asked to explain their conduct. The chargesheeted persons submitted their explanations. They are Ext. B series. Shri Bardhan stated that he was abused and that the allegations made in the chargesheet were all false. Mukul Sarkar stated that at the time of alleged incident he was at his house. The case of Satya Ranjan Paul in his explanation, dated 20th May 1963, is that the allegations were false and that at the time of alleged incident he was working in his own seat. Amulya Dutta has stated that he was not involved in the alleged incident and that he was doing his duty at his own place. Santi Dey has stated that at the time of the alleged incident he was not in the factory. It is to be noted that he has not stated in the explanation submitted that at the time of alleged incident he was doing his duty elsewhere. However, he had denied the allegations. The Company demanded further explanation from the chargesheeted persons and the copies of the letters are Ext. C series. Explanations were also submitted and they are Ext. E series. Amulya Dutta stated that at the time of the alleged incident he was in his seat and was doing his duty. Mukul Sarkar stated that he was not in the factory at 10 a.m. on 18th May 1963. Santi Dey stated that on 18th May 1963 he was not in the factory at 10 a.m.

On the side of the workmen three witnesses have been examined. They are Santi Ranjan Dey, Satya Ranjan Paul and Amulya Dutta, the chargesheeted persons, and no one else to support them. P.W. 1, Santi Ranjan Dey, has stated that he was not at all present at the factory at the time of the alleged incident. He does not know whether Shri Bardhan had created any disturbance on 18th May 1963. His evidence is that he attended the factory after 10-30 a.m. He has admitted that in case any workman comes after 10-30 a.m., he is to obtain permission to join his duty and, according to this witness, he obtained such permission from Ajit Das, who looks after the management in the absence of Satya Ranjan Dutta. He wants to say that at about 10-30 a.m. he joined his duty on 18th May 1963. In his explanation, in reply to the chargesheet, he has simply stated that at the time of alleged incident he was not in the factory. He has not stated that on 18th May 1963 he came late and that he was not present at about 10 a.m. P.W. 2 is Satya Ranjan Paul. His evidence is that he knows nothing about any dispute between Shri Bardhan and the Company or any quarrel between Shri Bardhan and Shri Satya Ranjan Dutta. He has stated that at about 9-35 a.m. on 18th May 1963 he was allotted duty and he immediately started working. He has denied the allegations that Shri Bardhan abused or attempted to assault Shri Satya Ranjan Dutta or that he joined in the matter. The other witness is Amulya Dutta. He also says that he does not know whether Shri Bardhan abused or assaulted Satya Ranjan Dutta. According to him, he was allotted duty on 18th May 1963 at 10-5 a.m. He has denied the allegations made in the chargesheet.

On the side of the Company four witnesses have been examined. Satya Ranjan Dutta, the partner of the Company, is O.P.W. 1. He himself has stated how Shri Bardhan abused him and threatened to kill him by pressing his neck and how Shri Bardhan attempted to assault him. Satya Ranjan Dutta, O.P.W. 1, has stated that Kishore came to his rescue and at the time of incident Bankim Babu and Ajit Babu were also present and they intervened. O.P.W. 1 has further stated that he came to the main office at College Street. According to him, no inquiry could be held against the chargesheeted workmen as the workmen went beyond control and wanted to assault him. O.P.W. 2 is Ajit Das, who looks after the management in the absence of the partner, Shri Dutta. His evidence is that on 18th May 1963 at about 10 a.m. Purna Bardhan came for allotment of duty and when Satya Ranjan Dutta allotted duties for ampoules, Shri Bardhan was unwilling to do that work. Shri Bardhan also called Satya Babu "sala" and approached him saying that he would teach Satya Babu by pressing his neck. From this witness we also get that Mukul Sarkar, Satya Paul and Santi Ranjan Dey abused the partner. This witness has denied that on 18th May 1963 Santi Dey had come late or that he was allowed to work under special permission. O.P.W. 3 is Bankim Ch. Ghosh. He has also supported O.P.Ws. 1 and 2 regarding the allegations made in the chargesheet. O.P.W. 4 is Krishna Kishore Chakraborty who has been referred to as Kishore. He also supports the Company's case. From the evidence adduced in this case, it is clear that the witnesses examined on behalf of the workmen are unreliable and that they are not corroborated by any reliable witness or evidence. The Company's witnesses should be believed. Satya Ranjan Dutta has been well corroborated by other competent and necessary witnesses. I find no reason to disbelieve them. The allegations made in the chargesheets are well proved and I am satisfied that the chargesheeted persons were guilty of gross insubordination and rowdyism on account of their using abusive language to their superior officer and holding out threats of assault. It is clear

from the evidence that besides using abusive language to the superior officer. Santi Dey, Satya Paul, and Amulya Dutta aided and abated Shri Bardhan in his misconduct. The evidence also shows that the partner, Shri Satya Ranjan Dutta, could not attend the factory after the incident for a considerable period on account of illegal activities of the chargesheeted persons and that it was not possible for him to hold any inquiry. I am satisfied that the dismissal of the chargesheeted persons were justified, legal and proper. There is no malice in it.

The other question is whether the present dispute is an industrial dispute according to the Industrial Disputes Act. I am to decide whether the Glass Blowers' Union has locus standi to represent the workmen of the Company and whether the dismissal of these particular workmen were taken up by other workmen so as to bring it under the definition of "industrial dispute". P.W. 1 has stated that about 50 or 60 workers work in the factory and that they are all members of the Glass Blowers' Union. This witness has asserted that there are papers with the Union to prove this fact. He has denied the suggestion that the workmen of the Company are not members of the Union. This witness has further stated that he has receipts to show that he has paid subscriptions to the Union. He was examined on 4th November 1964. On the following day the Union examined two other witnesses. It is curious to note that the Union did not care or dare to examine any competent witness of the Union itself to show that all the workmen or at least an appreciable number of the workmen were members of the Union. Nobody has stated that all the workmen or a substantial portion of the workmen took up the cause of the dismissed workmen and requested the Union to espouse their cause. P.W. 2 has stated that all the workmen of the Company pay subscription to the Union. There is no reliable or documentary evidence in support of this statement. This witness has stated that the counterfoils of the receipts are lying with the Union but they have not been produced before the Tribunal by the Union and no explanation has been submitted for non-examination of any official of the Union or non-production of necessary and important documents. It may be that one or two workmen of this Company were members of the Union but that does not mean that the Union has gained status or authority to represent the workmen before this Tribunal. The Union knew from the written statement of the Company that its status to represent the workmen had been challenged but in spite of such objection from the side of the Company, the Union did not prove that it had authority to represent the workmen of the Company in the present reference before this Tribunal. From the evidence and circumstances of this case, I am inclined to hold that the present dispute is not an industrial dispute and that the Glass Blowers' Union has no locus standi to represent the workmen of the Company in the present reference.

In view of my findings above, the reference is decided against the workmen and in favour of the Company. The workmen are not entitled to get any relief.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.

The 10th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6323-I.R./IR/11L-183/63. 25th November 1964. Whereas under the Government of West Bengal, Labour Department, order No. 819-I.R./IR/11L-521/61, dated the 12th March 1962, the industrial dispute between (1) Messrs. Bengal Flour Mills Co. Ltd., 21 Netaji Subhas Road, Calcutta-1, (2) Messrs. United Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (3) Messrs. Hooghly Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (4) Messrs. Reform Flour Mills Private Ltd., 18 Netaji Subhas Road, Calcutta-1, and (5) Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpur Road, Calcutta-3, on the one part, and their workmen represented by the West Bengal Flour Mills Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4, and All Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah, on the other regarding the issues mentioned in the said order, being maters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Bhagirathi Tewari, a workman of Messrs. Shree Lakshmi Flour Mills Ltd., made a complaint in writing under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri

Bhagirathi Tewari, 126 Ahiritola Street, Calcutta, against Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpore Road, Calcutta-3, in connection with the Government order No. 819-I.R., dated the 12th March 1962. (110/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This is an application under section 33A of the Industrial Disputes Act filed by Shri Bhagirathi Tewari against Messrs. Shree Lakshmi Flour Mills Ltd. Today was fixed for hearing of the matter but the applicant Shri Tewari files an application stating that the matter has been amicably settled between him and the company and that he is working in the mill at present. As the matter has been settled, the petitioner craves leave to withdraw the application. I have considered the matter and as the matter has been mutually compromised, the prayer of the petitioner is allowed and the original application under section 33A of the Industrial Disputes Act stands withdrawn.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
19-11-1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6277-I.R./IR/10L-5/64.—23rd November 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 2238-I.R./IR/10L-5/64, dated the 17th June 1964, the industrial dispute between Messrs. S. C. Das & Co. (P) Ltd., P-51 Old Benaras Road, Howrah, and their workmen represented by Howrah Small Factories Workers' Union, C/o. Shri Anadi Das, M.L.A., Dasnagar, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. S. C. Das & Co. (P) Ltd., P-51 Old Benaras Road, Howrah, and their workmen represented by Howrah Small Factories Workers' Union, C/o. Shri Anadi Das, M.L.A., Dasnagar, Howrah. (Case No. 164 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

The above dispute over the issue given in the order of reference and reproduced below was referred for adjudication to this Tribunal by Government order No. 2238-I.R./IR/10L-5/64, dated 17th June 1964.

Issue

Bonus for the year 1962 payable in 1963.

After receipt of the reference on 20th June 1964 usual notices were issued to the parties fixing 23rd July 1964 for appearance and for filing of the written statement by the Union. The Company entered appearance on 17th July 1964 and the Union on 23rd July 1964. The Union filed its written statement on 2nd September 1964, and the Company was allowed time till 24th September 1964 for filing written statement. The Company was again allowed time till 30th October 1964 for filing written statement; but the Company was absent and took no steps on that date. The case was again adjourned to 18th November 1964 for filing written statement by the Company. On 10th November 1964 a joint petition of compromise was filed by the parties stating that the dispute under reference had been amicably settled between the parties out of Court on term agreed upon and contained in the petition of compromise. The terms appear to be quite fair and reasonable, and I am satisfied that there has been a bona fide settlement of the dispute between the parties. I accept the petition of compromise and pass a "no dispute" award accordingly. The petition of compromise do form part of the award as Annexure.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
12-11-64.

Annexure

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute, vide G.O. No. 2238-I.R./IR/10L-5/64, dated the 17th June 1964, between Messrs. S. C. Das & Co. (Pvt.) Ltd., P-51 Old Beneras Road, Howrah, and their workmen represented by Howrah Small Factories Workers' Union, C/o. Shri Anadi Das, M.L.A., Dasnagar, Howrah.

The humble joint petition of Messrs. S. C. Das & Co. (Pvt.) Ltd., and their workmen represented by Howrah Small Factories Workers' Union.

Most respectfully sheweth:

That in the aforesaid bonus dispute the parties have come to an amicable settlement and have agreed as follows:—

That for the year 1962, i.e., the year in the dispute the Company will pay the workmen 37 days' basic wages as bonus and the advance of 33 days' basic wages paid to them by agreement, dated 18th October 1963, will be adjusted against such payment of the aforesaid bonus. Thus the payment of 37 days' basic wages as bonus will finally settle the dispute referred to this Tribunal under the above order of reference.

Under the above circumstances both the parties aforesaid humbly pray that your Honour will be pleased to accept the same and pass an award of no dispute in the aforesaid light with this agreement forgoing part of the award.

Date: 10-11-64.

For and on behalf of the workmen
(Sd.) Sonaton Mondal, Secretary
of the Union.
(Sd.) Anadi Das,
President of the Union.
10-11-64.

For and on behalf of the
Company.
(Sd.) N. K. DAS,
Asstt. Labour Adviser of Howrah
Manufacturers Association.
10-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6324-I.R./IR/11L-183/63. — 25th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 819-I.R./IR/11L-521/61, dated the 12th March 1962, the industrial dispute between (1) Messrs. Bengal Flour Mills Co. Ltd., 21 Netaji Subhas Road, Calcutta-1, (2) Messrs. United Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (3) Messrs. Hooghly Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (4) Messrs. Reform Flour Mills Private Ltd., 18 Netaji Subhas Road, Calcutta-1 and (5) Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpur Road, Calcutta-3, on the one part, and their workmen represented by the West Bengal Flour Mills Mazdoor Congress, 109/Z Ultadanga Main Road, Calcutta-4, and the All Bengal Flour Mills Workers' Union, 63/1 Kali Banerjee Lane, Howrah, on the other, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Nityananda Bhattacharya, a workman of Messrs. Shree Lakshmi Flour Mills Ltd., made a complaint in writing under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), to the said Industrial Tribunal against the said company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Nityananda Bhattacharyya, Shymasundari Tala, P.O. Naihati, 24-Parganas, against Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpore Road, Calcutta-3, in connection with the Government order No. 819-I.R., dated 12th March 1962. (110/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This is an application under section 33A of the Industrial Disputes Act. The applicant is Shri Nityananda Bhattacharya and the Opposite Party is Messrs. Shree Lakshmi Flour Mills Ltd. 24th November 1964 was fixed for hearing of the matter but today Shri Bhattacharyya files an application for withdrawal of the original application on the ground that the dispute between him and his employer Messrs. Shree Lakshmi Flour Mills Ltd. has been amicably settled and that he is at present working in the mill. On consideration of the facts and circumstances, when the matter has been settled between the parties, I allow the prayer of the petitioner and the original application under section 33A of the Industrial Disputes Act stands withdrawn.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
19-11-1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

LABOUR DIRECTORATE, WEST BENGAL
CORRIGENDUM

Dated.....1964.

Please read the following in place of entries under the head "General Index" published in the "Calcutta Gazette", Part IC, page 802, dated 12th November 1964:—

General Index ..."129" in place of "126".

D. CHATTERJEE,
Labour Commissioner and
Competent Authority under M.W. Act.

Registered No. C207

The Calcutta Gazette

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AGRAHAYANA 19] THURSDAY, DECEMBER 10, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6312-I.R./IR/9L-7/62.—25th November 1964. Whereas an industrial dispute existing between Messrs. Birpara Tea Company Limited, Birpara Tea Estate, P.O. Birpara, district Jalpaiguri, and their workmen represented by the Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri, relating to the matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred by the employer and the workmen to arbitration of the Arbitrator named in the Arbitration Agreement published under the Government of West Bengal, Labour Department Order No. 4594-I.R./IR/9L-7/62, dated the 9th November 1963;

And whereas the arbitration award on the said industrial dispute given by the said Arbitrator was received by the State Government on the 18th November 1964;

Now, therefore, in pursuance of the provisions of sub-section (1) of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an arbitration reference of an industrial dispute between Messrs. Birpara Tea Company Ltd., Birpara Tea Estate, P.O. Birpara, district Jalpaiguri, and their workmen represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri, by a Voluntary Agreement between the parties and in the matter of Government order No. 4594-I.R./IR/9L-7/62, dated 9th November 1963, under section 10A(3) of the Industrial Disputes Act regarding the said matter. [Case No. VIII-E-3/63, under section 10(A)(3).]

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

For the Union: Shri Anil Das Chowdhury, Vice-President, assisted by Shri M. Chatterjee, Secretary.

For the Company: Shri S. C. Sen, Advocate, assisted by Shri J. K. Ghosh, Advocate of Messrs. Orr. Dignam & Co., Solicitors.

An industrial dispute between Messrs. Birpara Tea Company Ltd., the Employers, and their workmen represented by the Duars Cha Bagan Workers' Union, over the issue of dismissal of Ghuran Pesha Sirdar, a worker in the Tea Garden, for habitual absenteeism, has been referred to me for arbitration under section 10(A) of the Industrial Disputes Act, by an agreement between the parties to the dispute. A copy of the arbitration agreement was forwarded to me from the Labour Department of the Government of West Bengal and I endorsed in it my consent to act as Arbitrator in

respect of the matter in dispute specified in the agreement. The agreement was thereafter published in the "Calcutta Gazette" under Government order No. 4595-I.R./IR/9L-7/62, dated the 9th November 1963, according to the provisions of section 10(A)(3) of the Industrial Disputes Act.

In order to investigate the dispute referred to me for arbitration, I issued notice to the parties. Both parties filed their respective written statements regarding the dispute. Thereafter necessary interlocutory proceedings for production of documents were taken. When the case became ready for hearing, Shri Anil Das Chowdhury, Advocate for the Union, filed a petition praying for hearing of the arbitration matter at Darjeeling. The Company had no objection to the Union's prayer. Ultimately the case was fixed for hearing at Darjeeling from 2nd November 1964 to 5th November 1964. At the sitting held on 2nd November 1964 at Darjeeling in presence of Shri Anil Das Chowdhury, Advocate and Shri M. Chatterjee, Secretary of the Union, as representatives of the Union, and Shri S. C. Sen and Shri J. K. Ghosh, Advocates for the Company, it was intimated that the dispute had been amicably settled and the parties would file a joint petition of compromise. After some discussions a joint petition of compromise was filed. The petition was directed to be put up on 4th November 1964 for consideration, 3rd November 1964 being a holiday for Kali Puja. On 4th November 1964 the terms of the compromise were duly considered. Shri S. C. Sen, Advocate for the Company, appeared on that date but there was no appearance on behalf of the Union.

It appears from the terms of the compromise petition that the parties have agreed that the dismissal of the concerned workman, Ghuran, is justified and in accordance with the Standing Orders and shall accordingly stand, but there is an appeal by the Union and the concerned workman to the Company for a gratuitous payment to the workman on compassionate considerations and the Company has agreed to consider the appeal. As the parties to the dispute have amicably settled the dispute on the above terms and have prayed for disposal of the case on those terms, I as an Arbitrator cannot but accept the terms and make an award on the basis of the terms. I am satisfied that there has been a voluntary settlement of the dispute on those terms.

In the result, I accept the joint petition of compromise filed by the parties before this Tribunal on 2nd November 1964 and make an arbitration award in terms of the said petition. A copy of the petition is made a part of the award as an annexure.

Dictated and corrected by me.

S. K. ROY,
Judge.
17-11-64.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
17-11-64.

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order No. 4594-I.R./IR/9L-7/62, dated 9th November 1963

And

In the matter of an Industrial Dispute referred to arbitration

Between

Messrs. Birpara Tea Company Ltd., Birpara Tea Estate, P.O. Birpara, district Jalpaiguri

(To be hereinafter known as "Company")

And

Their workmen represented by Duars Cha Bagan Workers' Union, P.O. Kalchini, district Jalpaiguri

(To be hereinafter known as "Union")

The Company, Birpara Tea Company Limited and their workmen represented by Duars Cha Bagan Workers' Union have settled the dispute amicably on the following terms:—

(1) That it is agreed that the dismissal of Shri Ghuran Pesha Sardar is justified in accordance with the Standing Orders of the Company and shall accordingly stand.

(2) That the Union and the Workman concerned make a joint appeal to the Company for a gratuitous payment to the workman concerned on compassionate considerations in view of his length of service and without making a precedent and the Company agrees to consider the said appeal.

(3) That it is agreed that the present reference may kindly be disposed of in terms of this joint petition.

Dated this the 2nd day of November 1964.

(1) For Birpara Tea Company Ltd.
S. Saksena,
Assistant Manager.
(2) J. K. Ghosh, Advocate,
Orr Dignam & Co.

(1) For Duars Cha Bagan Workers' Union.
Anil Das Chowdhury,
Vice-President.
(2) M. Chatterji,
Secretary,
Dalgaon Sub-district.

S. K. ROY,
Judge,
Seventh Industrial Tribunal, West Bengal.
The 17th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy

No. 6313-I.R./IR/8L-28/63. — 25th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4202-I.R./IR/8L-28/63, dated the 4th October 1963, the industrial dispute between Messrs. Central Calcutta Co-operative Power Loom Society Ltd., 48 Gowshala Road, Lilooah, Howrah, and their workmen represented by the Howrah district Co-operative Weaving and Cotton Factories Mazdoor Sangh, 119/1 Shiva Gopal Banerjee Lane, Ghusury, Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Central Calcutta Co-operative Power Loom Society Ltd., 48 Gowshala Road, Lilooah, Howrah, and their workmen represented by Howrah District Co-operative Weaving and Cotton Factories Mazdoor Sangh, 119/1 Shiva Gopal Banerjee Lane, Ghusury, Howrah. (Case No. VIII-237/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri S. Sen, Advocate.

For the Union: None.

The Government of West Bengal by its Labour Department Order No. 4202-I.R./IR/8L-28/63, dated 4th October 1963, referred to this Tribunal an industrial dispute between Messrs. Central Calcutta Co-operative Power Loom Society Ltd., 48 Gowshala Road, Lilooah, Howrah (hereinafter referred to as the Company), and their workmen represented by Howrah District Co-operative Weaving and Cotton Factories Mazdoor Sangh, 119/1 Shiva Gopal Banerjee Lane, Ghusury, Howrah (hereinafter referred to as the Union) for adjudication under section 10 of the Industrial Disputes Act.

The only issue framed in this case for adjudication runs as follows:—

Whether the dismissal of Shri Ali Hossain is justified? To what relief, if any, is he entitled?

AWARD

The Union alleged that the workman Shri Ali Hussain was victimised by way of dismissal for his Union activities. Ali Hussain did not abuse the Supervisor-in-charge, Shri Haridas Mehata on 25th December 1962 as alleged.

The Company filed a written statement upholding the charge against Ali Hussain. Ali Hussain went to the Supervisor-in-charge Shri Haridas Mehata and asked him to re-employ Mahabir, a casual worker, which Shri Mehata refused. At this Ali Hussain abused Shri Mehata and threatened him with violence. The second charge against Ali Hussain was that he abused and threatened with violence one Abu Hussain, a Jobber. Both Abu Hussain and Shri Haridas Mehata are superior officers of Ali Hussain. There was an enquiry held against Ali Hussain, and the Enquiring Officer found him guilty of the charges levelled against him with the result that he was dismissed.

Decision

Today was last fixed for hearing of the case, but the Union did not turn up. The Union was also found absent on previous dates. It appears that the Union has no interest in pursuing the case. On the other hand, the Company has proved by oral and documentary evidence that Ali Hussain was dismissed on a charge which has been proved by an enquiry. The charge-sheet against Ali Hussain is Ext. A. Ali Hussain abused his superior officers Shri Haridas Mehata and Abu Hussain. He submitted an explanation to the charge-sheet and an enquiry was held by Shri Mohan Bajoria, Chairman of the Society after due notification. Abu Hussain and Haridas Mehata were examined at the enquiry, but Ali Hussain declined to cross-examine them. The evidence of these two persons will prove that Ali Hussain was guilty of misconduct for which he was rightly dismissed. The Enquiring Officer found him guilty and he was dismissed. The dismissal is accordingly held to be justified.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

The 9th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6299-I.R./IR/11L-52/63. — 24th November 1964.—Whereas under the Government of West Bengal, Labour Department order No. 2627-I.R./IR/11L-52/63, dated the 4th July 1963, the industrial dispute between Messrs. Santi Talkies, P.O. Matelli, Jalpaiguri, and their workmen represented by Bengal Motion Picture Employees' Union, Siliguri Branch, Siliguri, Darjeeling, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Santi Talkies, P.O. Matelli, Jalpaiguri, and their workmen represented by Bengal Motion Pictures Employees' Union, Siliguri Branch, Siliguri, Darjeeling. (Case No. VIII-136 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

Award

By order No. 2627-I.R./IR/11L-52/63, dated the 4th July 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Santi Talkies, P.O. Matelli, Jalpaiguri, and their workmen represented by Bengal Motion Pictures Employees' Union, Siliguri Branch, Siliguri, Darjeeling, regarding the matter specified in the schedule, to the Third Industrial Tribunal constituted under section 7A of the Industrial Disputes Act, 1947, by notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether termination of employment of Shri Amaresh Narain Biswas is justified? To what relief, if any, is he entitled?

This is a reference relating to industrial dispute existing between Messrs. Santi Talkies, P.O. Matelli, Jalpaiguri (hereinafter referred to as the company), and their workmen represented by Bengal Motion Pictures Employees' Union, Siliguri, Darjeeling (hereinafter referred to as the union), received from the Government of West Bengal, in their Labour Department, for adjudication thereof under section 10 of the Industrial Disputes Act.

Immediately after receipt of the reference notices were given to both the parties who, thereupon entered appearances and filed written statements of their cases. After completion of the preliminary steps the case was taken up for hearing. At this stage both parties came to terms and settled the dispute amicably. Both parties have accordingly reported the settlement by two separate petitions signed by the parties on 13th November 1964. The case is accordingly disposed of by an award on compromise and one of the petitions filed by the concerned workman Shri Amaresh Narain Biswas is made an annexure to the award.

Dictated and corrected by me,

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
17-11-64.

Annexure

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

J. N. MANDAL, Judge
In the matter of an industrial dispute

Between

Messrs. Santi Talkies, Matelli, Jalpaiguri

And

Their workmen represented by Bengal Motion Pictures Employees' Union, Siliguri Branch, Siliguri, Darjeeling.

The humble petition of Shri Amaresh Narayan Biswas of Matelli, district Jalpaiguri.

Most Respectfully Sheweth:

1. That the petitioner was an employee of Messrs. Santi Talkies, Matelli.

2. That a dispute arose between the petitioner and Messrs. Santi Talkies over termination of employment of the petitioner and the dispute is now pending before Your Honour for adjudication.

3. That at the intervention of common friends and well-wishers, the dispute has amicably been settled and in view of the said settlement the petitioner does not want to proceed with the case.

The petitioner, therefore, prays that the dispute now pending before Your Honour for adjudication be treated as fully settled and that the present proceeding be accordingly dropped.

Copy to

(1) The Secretary, The Bengal Motion Pictures Employees' Union, Siliguri Branch, Siliguri.

(2) Messrs. Santi Talkies, Matelli.

Amaresh Narayan Biswas.
13-11-64.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
17-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6307-I.R./IR/10L-29/64. — 24th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4142-I.R./IR/10L-29/64, dated the 9th September 1964, the industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan. (Govt. Order No. 4142-I.R., dated 9th September 1964). (Case No. VIII-257/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This reference under section 10 of the Industrial Disputes Act arises out of a dispute between Messrs. Aluminium Corporation of India Ltd., P.O. Jaykaynagar, district Burdwan, and their workmen represented by the Aluminium Mazdoor Union, P.O. Jaykaynagar, district Burdwan. The issue is as follows:—

Issue

Whether the suspension of Sarbasri K. P. Goswami and Robilochan Mukherjee with effect from 12th February 1964 is justified? To what relief, if any, are they entitled?

20th November 1964 was fixed for filing written statement by the union. On 14th November 1964 two joint applications were filed—one signed by the Works Manager of the Company and Robilochan Mukherjee and the other by the company and K. P. Goswami. In both the petitions the company and the suspended workmen mentioned in the order of reference have prayed for making a no dispute award as the matters have already been amicably settled. The terms of settlement between the parties have also been filed. I have considered the petitions and the terms, and I hold that the settlements are voluntary and legal and that there is at present no dispute. In the circumstances, I hereby make a no dispute award.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA
Judge, Fourth Industrial Tribunal.
16-11-64.

By order of the Governor,
S .C. MUKHERJEE, Asstt. Secy.

No. 6311-I.R./IR/11L-78/64. — 25th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 1129-I.R./IR/11L-78/64, dated the 12th March 1964, the industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C Nirode Behari Mullick Road, Calcutta-6, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV fo 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dsipute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane, Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C Nirode Behari Mullick Road, Calcutta-6. (Govt. Order No. 1129-I.R., dated 12th March 1964.) (VIII-79/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

For the Union: Shri N. Das, Advocate.

For the Company: Shri K. K. Moitra, Advocate.

This reference under section 10 of the Industrial Disputes Act arises out of the Government of West Bengal, Labour Department, order No. 1129-I.R./IR/11L-78/64, dated the 12th March 1964, over a dispute between Messrs. Eastern Traders Syndicate, 6 Muralidhar Sen Lane. Calcutta-7, and their workmen represented by Glass Blowers' Union, 14/2C

Nirode Behari Mullick Road, Calcutta-6. The issue is as follows:

Issue

Whether the termination of employment of Shri Rakhal Chandra Nandy is justified? To what relief, if any, is he entitled?

In short, the case of the Glass Blowers' Union (hereinafter referred to as the Union), appearing in the written satement is that Shri Rakhal Chandra Nandy was a workmen of Messrs. Eastern Traders Syndicate (hereinafter described as the company). His service was terminated by a notice, dated 29th July 1963. Thereafter the workman was not allowed to do work in the company. The workmen thereafter approached the union for necessary conciliation and relief. It is also alleged that the union of the workman met Shri Dutta, one of the partners of the company, on 19th August 1963, and Shri Dutta assured that on receipt of the explanation to be submitted by the workman in question, proper enquiry would be made. Thereafter Shri Nandi submitted his explanation on 21st August 1963 denying the allegations made in the letter, dated 29th July 1963. After the receipt of the explanation the management did not hold any enquiry. The case of the union is that the dismissal of Shri Nandi was illegal, mala fide and improper. The union prays for reinstatement of the workman with all back wages.

The company, in its written statement, has denied the allegations made by the union. It has been alleged that the Glass Blowers' Union has no connection with or activities in the company. The workmen of the company are not members of the said union, and the union does not represent the workmen of the factory. It is also stated that the workers are not members of the said union. The company has challenged the locus standi to raise the present dispute. The dispute, according to the company, if any, is not an industrial dispute. The company has challenged the jurisdiction of this tribunal to try the case with regard to the merits of the case. It has been alleged that the company did not terminate the service of Shri Nandi by a letter, dated 29th July 1963. There was a complaint against Shri Nandi that he had assaulted one Patit Paban Chakraborty, a co-worker, while on duty. Shri Nandi was charge-sheeted and put under suspension pending enquiry by the letter, dated 29th July 1963. After the receipt of the charge-sheet Shri Nandi did not care to submit his explanation, and the company concluded that Shri Nandi has no explanation to offer. Shri Nandi was, therefore, discharged from his service by a letter, dated 7th August 1963, without holding any enquiry. The company's case is that the dismissal of Shri Nandi was justified and bona fide.

At the time of hearing both the parties agreed that in the absence of the enquiry both the parties would lead evidence regarding the merits of the allegations made in the charge-sheet. On the side of the union Rakhal Ch. Nandy has been examined as P.W. 1. He has denied that he assaulted Patit Paban Chakraborty as alleged by the company. He has stated that on 29th July 1963 he received the charge-sheet. He says that he gave a reply to the charge-sheet on 21st August 1963. The copy of the reply is marked Ext. 2. His evidence is that the company gave him assurance to give work but ultimately he was asked to submit explanation. He says that due to the assurance given by the company, there was delay in submitting his explanation. He has denied that he ever received any letter of dismissal from the company. He has also stated that previously there was a union in this factory but at about the time of dismissal there was no seperate union in the factory. He does not admit that he ever received any letter of dismissal, dated 7th August 1963. He says that he has receipts granted by the union to prove that he was a member of the union. No other witness has been examined on the side of the union to support P.W. 1.

On the side of the company the partner of the company has been examined as O.P.W. 1. He has stated that while he was on his rounds inside the factory on 26th July 1963, he actually saw Rakhal Nandy fisting Patit Paban Chakraborty, another workman. He challenged Shri Nandi but the latter was defiant. He also says that at present Shri Chakraborty is no longer in the service of the company and the whereabouts of Shri Chakraborty or his Boudi who was present at the time of assault, are not known. On 27th July 1963 the company received the written complaint submitted by Shri Chakraborty. It is marked Ext. A. It was forwarded by Shri Ajit Das, the charge-man of the factory. The charge-sheet was issued to Shri Nandi and it is Ext. 1. According to O.P.W. 1 the company did not receive any reply from Shri Nandi. The witness says that as no reply was received from Shri Nandi, a letter of dismissal was sent to him. The copy of the dismissal letter is Ext. B. It is dated 7th August 1963. The certificate of posting is Ext. B/1. The company did not get any letter even after the dismissal. The witness has said that no letter, dated 21st August 1963, from Shri Nandi was received by the company. He has denied that any assurance was given to Shri Nandi. The explanation for not holding the enquiry is that as Shri Nandi did not submit any explanation in reply to the charge-sheet, it was presumed that Shri Nandi had no explanation to offer. Shri Dutta, O.P.W. 1, has stated further that Ajit Das and one Girin Chakraborty were present at the time of assault. O.P.W. 2 is Ajit Das. He has stated that at about 3 p.m. on 26th July 1963 he accompanied Shri Dutta inside the factory. He also saw Shri Nandi giving 2 or 3 fist blows on Patit Paban Chakraborty. During the examination-in-chief he has stated that on the day of incident the complaint was filed and he gave his endorsement. He has been confronted with Ext. A, the written complaint, and he says that he was mistaken when he said that the complaint was filed on the day of incident. In fact, it was submitted and written on 27th July 1963 and it was forwarded by him on that day. This contradiction is trifling no doubt for loss of memory. O.P.W. 3 is Girin Chakraborty, another employee of the company. He has also supported the story of the assault by Shri Nandi.

In this case two points have been urged from the side of the company. The first point is that the union has no locus standi to represent the workmen of the company and that the present dispute is not an industrial dispute. This point was specifically taken in the written statement but in spite of the fact the union has not examined any witness to show that the union is competent to espouse the cause of the

workmen, that the workmen of the company took up this cause or that the workmen authorised the union to take up the cause. P.W. 1 does not say any where that the workmen of the company or an appreciable number of the workmen belong to the union, or that a substantial portion of the workmen took up the cause of the dismissed workman or that the union, in fact, took up the cause duly authorised by the workman to expouse on behalf of the workman. There is no evidence before me to substantiate the fact that the dismissal of this particular workman was taken up by a number of workmen of the company or that the Glass Blowers Union was the representative body of a substantial portion of the workmen or that the said union had authority to expouse the cause. It is strange that nobody on behalf of the union has come forward to depose before this Tribunal in this case. In view of the evidence on records and the circumstances, I am satisfied that the present dispute is not an industrial dispute according to the Industrial Disputes Act, and that the union before me is not competent to persue this dispute before this Tribunal. The reference is incompetent and the Tribunal has no jurisdiction.

Regarding the merits of the case it is admitted that no enquiry was held. I am to decide whether the dismissal of Shri Nandi was justified and legal. The evidence shows that Shri Patit Paban Chakraborty who was assaulted, is no longer in service of the company and that the whereabout of Shri Chakraborty or his boudi who was present at the time of incident are not known to the company. P.W. 1 has admitted that he does not know whether at present Shri Chakraborty works in the company. The non-examination of Shri Chakraborty or his boudi has been amply explained by the company. The assault by Shri Nandi on Shri Chakraborty has been described by Shri Dutta, the partner of the company who was at the relevant time on his rounds. Ajit Das, the charge-man, and Girin Chakraborty, a checker, have been examined in this case. They have corroborated O.P.W. 1 regarding the assault. All these three persons were eye-witnesses. It has been amply proved that on 26th July 1963 at about 3 p.m. Shri Nandi assaulted Shri Chakraborty, a co-worker, while on duty without any justification. This is an instance of gross insubordination and indisciplined behaviour wich should not be allowed to prevail in the factory, for the best interest of the industry. The charge-sheet is Ext. 1. It has been stated herein that on 26th July 1963 Shri Nandi gave 2 or 3 fist blows on Shri Patit Chakraborty . By this letter Shri Nandi was asked to explain his conduct and in the mean time he was suspended. I cannot hold that this Ext. 1 is the letter of dismissal. The company relies upon Ext. B to show that by this letter Shri Nandi was dismissed. This letter was sent under certificate of posting. The certificate of posting is Ext. B/1. At the time of argument the certificate of posting was not challenged in any way. The address given on Ext. B/1 has neither been challenged. In the absence of other evidence I cannot hold that the letter of dismissal did not reach the delinquent. The charge-sheet was delivered on the delinquent on 29th July 1963. This is admitted. P.W. 1 wants to say that he gave a reply to this charge-sheet on 21st August 1963. He has filed a copy of the alleged reply. That is Ext. 2. The receipt of this letter has been denied by the company. There is no reliable evidence before me that this reply was actually sent to the company or that it was received by the company. Even if this letter was sent, it cannot be treated as a bona fide one. P.W. 1 wants to say that he approached the management and he was assured about work and at that time he was told to submit an explanation. The delay has been explained in this way. In the written statement of the union it was stated that the union approached the management. There is no indication that the delinquent was assured of any work. Nobody from the union has been examined. I disbelieve P.W. 1 when he says that he approached the company and was assured of work. It is very reasonable to hold that if any letter like Ext. 2 was at all sent, though I do not believe it, it was a mala fide one to set up a false case. It was surely an after thought. However, I find that the charge levelled against Shri Nandi has been sufficiently proved and that the company was justified in dismissing him from service by the letter, dated 7th August 1963. The dismissal of Rakhal Chandra Nandi is justified, legal and bona fide. The workman is not entitled to get any relief. The reference is thus decided in favour of the company.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
12-11-64.

By order of the Governor,
S .C. MUKHERJEE, Asstt. Secy.

No. 6316-I.R./IR/10L-166(A)/64.—25th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 5850-I.R./IR/10L-166(A)/64, dated the 26th October 1964, the industrial dispute between Messrs. Electric Construction and Equipment Co. Ltd., E. C. E. Switchgear and Lift Division, P. O. Parbangla, district 24-Parganas, and their workmen represented by the E. C. & E. (Switchgear and Lift Division) Mazdoor Union, 52/7 Bepin Behari Ganguly Street, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Electric Construction and Equipment Co. Ltd., E. C. E. Switchgear and Lift Division, P. O. Parbangla, 24-Parganas, and their workmen represented by the E. C. & E. (Switchgear and

Lift Division) Mazdoor Union, 52/7 Bepin Behari Ganguly Street, Calcutta-12. (G. O. No. 5850-IR, dated 26th October 1964). (VIII 316/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

The present reference under section 10 of the Industrial Disputes Act arises out of the Government of West Bengal, Labour Department, Order No. 5850-I.R./IR/10L-166(A)/64, dated 26th October 1964, and the dispute is between Messrs. Electric Construction and Equipment Co. Ltd., E. C. E., Switchgear and Lift Division, P. O. Parbangla, 24-Parganas, and their workmen represented by the E. C. & E. (Switchgear and Lift Division) Mazdoor Union, 52/7 Bepin Behari Ganguly Street, Calcutta-12. The issue has been framed as follows:

Issue

Whether the dismissal of Shri Subal Chandra Saha is justified? To what relief, if any, is he entitled?

The reference order was received by this Tribunal on 30th October 1964 and notices were duly issued to the parties. On 13th November 1964 a joint petition of compromise was filed by the employer and the dismissed workman stating that the case of the aggrieved workman had been settled amicably and that the workman had no grievance. The prayer in the petition was for making a no dispute award. Today is fixed for appearance and filing of the written statement by the Union. Prosanta Das Gupta, the President of the Union, appears today and produces a written statement prepared for the union. When he learns that the dispute has been amicably settled between Subal Chandra Saha, the dismissed workman, and Messrs. Electric Construction and Equipment Co. Ltd., the employer, and that the dismissed workman has no interest or claim, it is submitted from the side of the union that it has, therefore, no interest in the dispute as well, as the aggrieved person has no grievance at present. The union, therefore, does not like to contest. On consideration of the petition filed by the employer and the dismissed workman and the circumstances, I am satisfied that the aggrieved workman has no grievance and that there is no dispute at present.

In the result, I make a no dispute award.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.
17-11-64.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6325-I.R./IR/11L-156/62.—26th November 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 3822-I.R./IR/11L-156/62, dated the 29th August 1962, the industrial dispute between Messrs. Universal Rope Works, 70 G. T. Road, P. O. Belur Math, Howrah, and their workmen represented by Rashikal Mazdoor Sabha (Universal Rope Works Branch), 63/1 Kali Banerjee Lane, Howrah, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the tendency of proceedings before the said Industrial Tribunal, Shri Dukhiram Nayak, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had discharged the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of a complaint under section 33A of the Industrial Disputes Act, 1947, filed by Shri Dukhiram Nayak against Messrs. Universal Rope Works, 70 Grand Trunk Road, P. O. Belur Math, Howrah, in connection with Government Order No. 3822-I.R./IR/11L-156/62, dated the 29th August 1962.

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal

Miscellaneous Case No. 198 of 1963 under section 33A of the Industrial Disputes Act, 1947.

Dukhiram Nayak,
C/o. Prseident,
Rashikal Mazdoor Sabha,
63/1 Kali Banerjee Lane, Howrah.....Petitioner,

Versus

Messrs. Universal Rope Works,
70 Grand Trunk Road,
P. O. Belur Math, Howrah.....Opposite party.

For the complainant-workman: Shri Satyen Banerji, Advocate.

For the Company—Opposite party: Shri P. R. Mukherji.

AWARD

This is a complaint under section 33A of the Industrial Disputes Act, filed by a workman Dukhiram Nayak against his employer Messrs. Universal Rope Works of contravention of the provision of section 33 in the matter of his discharge/dismissal effected from 25th November 1963.

The workman's case is that he was in service of the company for nearly 19 years and lastly he was earning Rs. 12-14 annas per week on the average. He became a member of the trade union after its formation in 1961 which was not to the liking of the company. So, the company started to victimise the workmen who became members of the union, and this workman was similarly victimised by refusal of employment with effect from 25th November 1963 which action of the company amounted to dismissal/ discharge without compliance of the provisions of section 33 of the Industrial Disputes Act. Hence, this application for his reinstatement with arrears of wages for the period of forced unemployment.

The opposite party company resisted the application by filing written statement in which the allegation of victimisation has been denied. It has been contended that this application is not maintainable in view of the fact that the workman concerned was neither discharged nor dismissed from service but it was a case of refusal of employment to him on account of the fact that the nature of the work performed by the workman concerned required three workmen to work in a team. The other two workmen of the team having already left, the concerned workman could not be provided with any work. He was not at all charge sheeted for any misconduct or discharged or dismissed for proved misconduct. Therefore, question of compliance with the provisions of section 33(2)(b) proviso does not arise. There is no contravention of the provisions of section 33 of the Industrial Disputes Act. The application is accordingly not maintainable.

I, therefore, proceed to consider the preliminary objection raised by the opposite party company. Admittedly there was a proceeding under section 10 of the Industrial Disputes Act pending before this tribunal at the relevant time, i.e., on the 25th of November 1963 when the complainant (workman) was refused employment by the company. It is also admitted that the workman was not charge-sheeted. There was no enquiry and no order of dismissal or discharge in respect of the said workman. But the workman was refused employment with effect from 25th November 1963. He was a piece-rated workman and not a permanent monthly wage earner. His earning depended on his daily production in company with two others. The nature of the work he used to do required three workmen to work together. According to the company two other workmen of his group having left, he could not given work. But the workman's case is that he having joined the trade union that was formed in the year 1961, the company victimised him by refusing to give him work. Be that as it may, the fact remains that he was not dismissed or discharged for any misconduct. But it has been contended by Shri Banerji appearing for the workman that although it was not a dismissal or discharge for proved misconduct but the way in which the workman has been denied any work amounts to dismissal or discharge simpliciter, and as such the tribunal has jurisdiction to entertian the present application. This contention of Shri Banerji has been challenged by Shri P. R. Mukherji appearing for the company as unsound. Let me consider the section itself. It is provided in section 33(2) that "during the pendency of any such proceeding of an industrial dispute, the employer may, in accordance with the standing orders, applicable to a workman concerned in such dispute;—

* * *(b) for any misconduct not connected with the dispute, discharge or punish, whether by dismissal or otherwise, that workman:

Provided that no such workman shall be discharged or dismissed, unless he has been paid wages for one month and an application has been made by the employer to the authority before which the proceeding is pending for approval of the action taken by the employer.

It clearly appears that the employer is required to comply with the provisions contained in the proviso to section 33(2)(b) only when the workman is discharged or dismissed, and that dismissal or discharge must be for any misconduct not connected with the dispute under reference before this tribunal. Admittedly in the instant case there was no question of misconduct. The workman was not charge-sheeted for any misconduct and there was no dismissal or discharge for any proved, misconduct but the workman himself admits that it is a case of refusal by the company to give him work. He was not charged for any misconduct. His allegation is that he having joined the trade union, the company victimised him by refusal of employment. But there is no evidence to show his trade union activities for which any exception was ever taken by his employer. According to him he was in service of the company for 19 years. Company, of course, does not admit this. According to the workman he is aged 60 years, and he has been working for 19 years. Company does not dispute the age but disputes the length of service as alleged by him. However, in absence of evidence it is very difficult to believe trade union activities, if any, of this old man. No doubt there has been refusal of employment of this workman by the company, but it was not as a result of any misconduct on his part either alleged by him or by the company. There was no order of dismissal or discharge in connection with any misconduct on his part. It is a case of refusal of employment to the workman. It has been held by the Hon'ble Supreme Court in the case of Feroz Din versus State of West Bengal (1960 1 L.L.J. page 244 at page 249) that "it, therefore, seems to us that the words 'refusal by an employer to continue to employ any number of persons employed by him' in section 2(l) do not include the discharge of an employee.* * *". Therefore, in my view this case does not come within the purview of section 33 of the Industrial Disputes Act. The application is accordingly rejected as not maintainable. The workman, however, if so advised, may seek his relief in a reference under section 10 of the Industrial Disputes Act. The complaint is rejected.

Dictated and corrected by me,

J. N. MANDAL,
Judge.
18-11-64.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6349-I.R./IR/11L-52/64.—28th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 760-I.R./IR/11L-52/64, dated the 22nd February 1964, the industrial dispute between Messrs. Opera Cinema of 5 Dharamtalla Street, Calcutta-13, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtolla Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Opera Cinema of 5 Dharamtalla Street, Calcutta-13, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13. (Case No. VIII-49 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Shib Nath Chatterji, Secretary of the Union.

For the Company: Shri Manick Lal Bhattacharjee, Advocate.

AWARD

By Order No. 760-I.R./IR/11L-52/64, dated the 22nd February 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. Opera Cinema of 5 Dharamtalla Street, Calcutta-13, and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether refusal of employment to Shri Jagannath Bahadur is justified? What relief, if any, is he entitled to?

This reference was received from the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. Opera Cinema of 5 Dharamtalla Street, Calcutta-13 (hereinafter be referred to as the Company), and their workmen represented by Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference, notices were issued and served upon both the parties who entered appearances and filed written statements. After completion of all intermediate steps the case was ready for hearing, when parties expressed their willingness to settle up the dispute amicably. They were given proper opportunity to do so and they successfully did so and filed a joint petition of compromise before this Tribunal on 19th Novmeber 1964. The dispute relates to refusal of employment to a workman Jagannath Bahadur. In terms of the settlement the said workman was promised payment of a sum of Rs. 370 in full and final settlement of his claims. The Company promised payment of the above sum to the workman positively on 20th November 1964. The payment has since been made before the Tribunal and a proper receipt has been obtained from the workman and taken by the Company's Manager. Therefore, the agreed terms have been fully complied with. Parties having mutually and voluntarily agreed to the terms I see no reason why they should not be accepted as fair and reasonable. Accordingly I accept the terms and make an award on compromise in terms of the joint petition of compromise, dated 19th November 1964, which do form a part of the award as annexure thereof.

This is my award.

Dictated and corrected by me,

J. N. MANDAL,
Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
20-11-64.

ANNEXURE

IN THE COURT OF THE THIRD INDUSTRIAL TRIBUNAL AT CALCUTTA

Case No. VIII-49/64

Messrs. Opera Cinema

Versus

The workman

The humble joint petition of the Company and the workman—

Most respectfully sheweth—

That an amicable settlement has been arrived at between the parties through the intervention of mutual friends on the following amongst other grounds:

(a) That the Company shall pay a lump sum of rupees three hundred and seventy (Rs. 370) only to the workman as his accumulated remuneration.

(b) That the workman shall not proceed any more with his claim for service or of any kind or at all against the Company.

(c) That the proceeding shall be dropped without any cost to any parties.

(d) That the Company will pay the said sum of Rs. 370 in cash to the workman positively on 20th November 1964 in default the workman shall be competent to proceed against the Company for the realisation of the amount.

In the circumstances Your Honour may be pleased to award the proceeding in terms of the above agreement.

And for this, your petitioners, as in duty bound, shall ever pray.

Dated 19th November 1964.
For the Union:
Shri Shib Nath Chatterji,
Secretary, B.M.P.E.U..
19-11-64.
J. Bahadur.
19-11-64.
Suprabhat Mukherji,
Advocate.

For the company:
R. Victor, Manager for Opera Cinema.
Manick Lal Bhattacharji, Advocate for the Company.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
20-11-64.

By order of the Governor,
S. C. MUKHERJEE.
Asst. Secy.

No. 6365-I.R./IR/8L-2(A)/60.—28th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order Nos. 1884-I.R./IR/8L-2(A)/60, dated the 26th April 1960, and 4459-I.R./IR/8L-2(A)/60, dated 1st October 1962, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by the Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said orders, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court Shri Rebai, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Rebai, son of Ramkhelwan, T. No. 551, Carding Department, "A" shift, c/o. Shri Arun Sen, 1/1 Garden Reach Road, Calcutta-24, in connection with Government Orders No. 1884-I.R., dated 26th April 1960, and No. 4459-I.R., dated 1st October 1962, against Kesoram Industries & Cotton Mills Ltd. (Case No. 2/64/33A of the Industrial Disputes Act.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge,
Second Labour Court

Appearances:

For the Company: Shri K. P. Mukherjee, Advocate, with Shri J. D. Mukherjee, Advocate.

For the workman: Shri P. Pathak and ors.

AWARD

This application under section 33A of the Industrial Disputes Act was filed by Shri Rebai, son of Ramkhelwan, against Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta, during the pendency of an industrial dispute between the aforesaid parties covered by reference No. 1884-I.R., dated 26th April 1960, and order of reference No. 4459-I.R., dated 1st October 1962.

The grievance of the applicant as adumbrated in the aforesaid application is as follows:

The applicant worked as a Slubbing Tenter in the Speed Frame section of "A" shift of the mills for about six years with very clean and good record. On 23rd December 1963 the applicant could not join his duties due to his sudden sickness. In fact he was then suffering from hydrocele. From 23rd December 1963 to 30th December 1963 he was naturally under the treatment of his physician and could not therefore attend the mill. On 1st of January 1964 he went to the mill but there he was denied work. He made several applications on 2nd January 1964 and on 3rd January 1964 for allowing him to his job as before. The Company turned a deaf ear to his prayer and in this way he was harassed day after day until it was verbally represented to him that his services had been terminated. Hence the present application with a prayer for an award directing the Company to reinstate him into his job with full compensation.

The Company entered its appearance and filed a written statement with allegations, inter alia, that the services of the applicant were never dispensed with and that there was no contravention whatsoever of section 33 of the Industrial Disputes Act as alleged by the applicant.

Today the applicant has filed a petition stating in clear terms that his grievances have now been redressed, that the Company has taken him back and that he is working there as before. He has accordingly prayed for withdrawal of his application under section 33A of the Act. I have heard Shri Pathak appearing for the applicant as also Shri K. P. Mukherjee, the learned Advocate appearing for the Company. The learned Advocate has frankly given out before me that in the facts and circumstances of the case he has no objection if the present application is simply disposed of as withdrawn.

In the result, I dispose of the case as withdrawn by the worker and award accordingly.

Dictated and corrected by me.

G. C. CHATTERJI,
Judge.

G. C. CHATTERJEE, Judge,
Second Labour Court.
20-11-64.

By order of the Governor,
S. C. MUKHERJEE,
Asst. Secy.

No. 6332-I.R./IR/11L-172(A)/63.—26th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3536-I.R./IR/11L-172(A)/63, dated the 23rd August 1963, the industrial dispute between Messrs. Modern Rubber Manufacturers (P)Ltd., 42 Goshala Road, Lillooah, Howrah, and their workmen represented by Modern Rubber Manufacturers Mazdoor Union 7/4 Natun Para Road, Lillooah, Howrah, regarding the issue mentioned in the said order, being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Third Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Amir Box, a workman of the said company, made a complaint in witing to the said Industrial Tribunal against the said company alleging that the said compny had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuanle of the provisions of sedtion 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by Shri Amir Box, C/o. Amaresh Das, 7/4 Natun Para Road, Lillooah, Howrah, an employee of Messrs. Modern Rubber Manufacturerrs (P) Ltd., 42 Gowsala Road, P. O. Lillooah, Howrah, against the said Company in connection with G. O. No. 3536-I.R./IR/11L-172(A)/63, dated 23rd August 1963. (Case No. 163 of 1963, under section 33A).

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge.

Appearances:

For the Applicant: none

For the Opposite party: Shri C. L. Ganguly, Labour Advisor.

AWARD

This is an application under section 33A of the Industrial Disputes Act, 1947, made by workmen Shri Amir Box complaining of contravention of the provisions of section 33 of the Industrial Disputes Act in the matter of refusal of employment to him amounting to his discharge from the service of the Company-Opposite Party.

His case, in short, is that on 15th November 1963, he was asked by the Company to give evidence against two other workmen in some preceedings under section 33(2)(b) of the Act pending before Shri S. Ray. He having refused to ,comply the Company refused to give him employment which was amounted to his dismissal or discharge without compliance with the provisions of section 33. Hence the complaint.

The Company resisted the complaint by filing a written statement in which the allegations have been denied. The Company's case is that there was no refusal of employment, but the workman actually absented from fork for a few days. Thereafter he resumed his duties. So the present applications is not maintainable.

The complainant has not attended on the date fixed for hearing of the case, nor did he take any step whatsoever. The Opposite Party-Company was present and filed before the Tribunal a copy of notice of closure of the factory under section 25F of the Industrial Disputes Act, 1947, dated 1st October 1964 to show that the factory has since been closed with effect from 3rd October 1964 after payment of all dues and compensation in accordance with section 25F of the Industrial Disputes Act. Another petition has been filed before the Tribunal purported to have been signed by the workman Shri Amir Box who has admitted therein the closure of the factory, and also his acceptance of his dues from the Company in full and final settlement and on that consideration he applied for treating this application as withdrawn. The Company's Manager Shri S. Kothari has attested the L.T.I. of the workman and the signature of another workman in whose presence the complainant signed the application.

Therefore, in the circumstances, I dispose of the complaint as withdrawn and not proceeded with. The complainant's application is made a part of this award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge.
The 16th November 1964.

J. N. MANDAL,
Judge, Third Industrial Tribunal.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an application under section 33A of the Industrial Disputes Act, 1947.
And
In the matter of Shri Amirbux—Applicant.
versus
Messrs. Modern Rubber Mfgrs. Pvt. Ltd.—Opposite Party.

Humble request on behalf of the Applicant most respectfully sheweth:

1. That the opposite party Company has been closed down with effect from 2nd October 1964
2. That keeping in the view of closure, your petitioner has collected his all dues in full and final settlement.
3. That your petitioner has no claim of anything against opposite party-company and request that the above application shall be treated as withdrawn.

And for this act of kindness your humble petitioner as bound in duties shall ever pray.
Copy to:

1. Messrs. Modern Rubber Mfgrs. (P) Ltd., 42 Gowshalla Road, Lillooah, Howrah.

2. Messrs. Modern Rubber Mfgs. Mazdoor Union, 7/4 Natunpara Road, Lillooah, Howrah.

L.T.I. of Amirbox
Devendranath Swarnakar.
16-11-64.

Amirbux signed in my presence
(in Bengali)
10-11-64.

Shri Amirbux has put his L.T.I. and Shri Devendra Swarnakar has witnessed in my presence.

S. Kothari, Manager,
M. R. Manufacture.

J. N. MANDAL,
Judge, Third Industrial Tribunal.
16-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6339-I.R./IR/9L-23/63. — 27th November 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4727-I.R./IR/9L-23/63, dated the 22nd November 1963, the industrial dispute between Messrs. Sashi Tara Tea Co. (P) Ltd., c/o Vah-Tukvar Tea Estate, P.O. Darjeeling, district Darjeeling, and their workmen of the Vah-Tukvar Tea Estate represented by the National Unit of Plantation Workers, West Bengal, Darjeeling Branch, 45 Municipal G. Building, P.O. Darjeeling, district Darjeeling, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Sashi Tara Tea Co. (P) Ltd., c/o Vah-Tukvar Tea Estate, P.O. Darjeeling, district Darjeeling, and their workmen of the Vah-Tukvar Tea Estate, represented by the National Union of Plantation Workers, West Bengal, Darjeeling Branch, 45 Municipal G. Building, P.O. Darjeeling, district Darjeeling. (Case No. VIII-279 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri D. K. Choudhury, Advocate.

Present for the Union: Shri Ganesh Lal Subha, Advocate.

The Government of West Bengal, Labour Department, by Order No. 4727-I.R./IR/9L-23/63, dated the 22nd November 1963, referred under section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the abovementioned dispute to this Tribunal for adjudication.

Issue

Is the dismissal of Shri Jasbahadur Rai, Senior Compounder, and Shri J. K. Rai, Acting Assistant Factory Babu, justified? To what relief, if any, are they entitled?

The case of the Union as made out in the written statement filed on behalf of the two workmen may shortly be stated as follows:

Shri Jashbahadur Rai was working as senior compounder in the Vah-Tukvar Tea Estate for about 43 years. His duty was to attend the dispensary at

Vah-Tukvar Tea Estate at Malidhura and also to visit the branch dispensary situated at Dendhura four times a week from 2 p.m. to 3-30 p.m. On January 5, 1963, a letter from the Manager of the Tea Estate was received by Jasbahadur asking him to attend the branch dispensary at Dendhura daily from 8 a.m. to 3-30 p.m., from the 7th January 1963. He was very much upset by the new arrangement as, being an old man, it would be difficult for him to walk a distance of about two miles daily from his residence to the branch dispensary at Dendhura, and he made an oral representation to the Medical Officer requesting him to inform the Manager about his difficulties, and to rescind the order. He, however, did not attend the branch dispensary at Dendhura from 7th January 1963, but attended the dispensary at Malidhura as usual in anticipation of a favourable consideration of his representation. He however, received another notice from the Manager asking him to show cause why his services should not be terminated for non-compliance with the order contained in the letter, dated 5th January 1963. He submitted a reply on 9th January 1963 through Shri A. N. Hingman, the Head Clerk of the Garden Office. Thereafter he received another notice from the Manager asking him to submit his explanation on 12th January 1963. He sent a letter on 11th January 1963 to the Manager intimating him that he had already submitted his explanation on 9th January 1963. Thereafter on 12th January 1963 he received a letter from the Manager terminating his services with effect from the said date. The order of dismissal is said to be illegal, unjust and unfair, and the matter was taken up with the Assistant Labour Commissioner, Darjeeling by the National Union of Plantation Workers, Darjeeling Branch. The management did not take part in the conciliation proceedings which were started by the Assistant Labour Commissioner, and hence the present reference. The Union has claimed reinstatement of the workman Shri Jasbahadur, and also arrears of wages and compensation for hardship caused to him.

As regards the workman Shri J. K. Rai, the case of the Union shortly stated is that he was arbitrarily dismissed by the Manager with effect from 9th March 1963 without any proper enquiry into the false allegations brought against him saying that he was trying to hamper the smooth running of the Tea Estate by his activities prejudicial to the interest of the management over the dismissal of his father Jasbahadur. The Union has challenged his dismissal as improper and illegal and has prayed for his reinstatement and also back wages for the period of his non-employment.

The Company has filed a written statement in reply to the written statement filed by the Union on behalf of the two workmen. The case of the Company is that the workman Shri Jasbahadur Rai was dismissed in terms of the Standing Orders of the Company for non-compliance with the lawful order of the Manager of the Tea Estate, and he also tendered an unconditional apology for his conduct. His son Shri J. K. Rai, who is also an employee in the Tea Estate, took up the cause of his father and forcibly persuaded other workers of the garden to join in an agitation against the management which was very much detrimental to the interest of the Company. He was asked to show cause as to why he should not be dismissed from service on account of his disruptive activities which threatened to hamper the smooth running of the garden. He did not submit any explanation, but sent a lawyer's letter denying the allegations brought against him. Thereafter he was dismissed from service as the management was satisfied that his activities were very much prejudicial to the interest of the Company. The dismissals of both the workmen are said to be legal and justified, and they are not entitled to any relief as claimed by them. A plea that the present dispute is an individual dispute and not an industrial dispute under the purview of the Industrial Disputes Act, 1947, has also been taken by the Company.

Decision

There is little dispute with regard to the facts bearing on the dismissal of Shri Jasbahadur Rai, and they are as follows:

Shri Jasbahadur Rai was working as senior compounder in Vah-Tukvar Tea Estate and his duty as such was to attend the dispensary of the Tea Estate at Malidhura, and also to visit the branch dispensary of the Tea Estate at Dendhura four times a week. The Manager of the Tea Estate by a letter, dated 5th January 1963, directed him to attend the branch dispensary at Dendhura daily from 8 a.m. to 3-30 p.m. with effect from 7th January 1963. He did not comply with the order of the Manager, and on 7th January 1963 he was asked by the Manager to show cause why he should not be dismissed from service. He wrote to the Manager on 9th January 1963, and on the same date he was again served with a notice asking him to show cause on 12th January 1963 as to why he should not be dismissed immediately. He again wrote to the Manager in reply to the Manager's letter, dated 9th January 1963, but did not submit any explanation to the Manager on 12th January 1963 as asked by the Manager by his letter, dated 9th January 1963, and he was dismissed from service with effect from 12th January 1963. There is no dispute with regard to these facts, and the only question for consideration is whether the dismissal of this workman in the circumstances aforesaid is justified. The evidence of Jasbahadur (P.W. 1) is that on 5th January 1963 he got a copy of the letter addressed to the Medical Officer, Vah-Tukvar Tea Estate, asking him to attend the branch dispensary at Dendhura daily from 8 a.m. to 3-30 p.m. from 7th January 1963, and on receipt of this letter he made an oral representation to the Medical Officer, Malidhura, for requesting the Manager to allow him to continue the duty which he was doing, as it would be very much inconvenient for him to attend the branch dispensary at Dendhura daily which is at a distance of about two miles from Malidhura. The Medical Officer has not been examined to corroborate him. Shri D. K. Chakravorty (O.P.W. 1), the Manager of the Tea Estate, has denied that the Medical Officer communicated to him any oral representation said to have been made by Jasbahadur in connection with the order, dated 5th January 1963. It is therefore difficult to believe that any oral representation to the Medical Officer was made by Jasbahadur on receipt of the copy of the letter, dated 5th January 1963, from the Manager of the Tea Estate. He was again asked by the Manager by a letter, dated 7th January 1963, to

show cause why his services should not be terminated for non-compliance with the directions contained in the letter, dated 5th January 1963. In reply to this letter, dated 9th January 1963, he does not give any explanation, but only suggested that the Assistant Compounder who lived close to the dispensary at Dendhura might be asked to work in his place. It is not the case of the workman that he was transferred to Dendhura dispensary with any motive by the management to put him into difficulties and inconvenience. The evidence of O.P.W. 1, the Manager of the Tea Estate, is that about 400 workmen are employed at Dendhura and for the sake of convenience of these workers Shri Jasbahadur was asked to attend the dispensary at Dendhura daily. He has not been cross-examined on this point, and there appears to be no doubt that Shri Jasbahadur was asked to attend the branch dispensary at Dendhura daily for the convenience of the workmen there. There was thus no reason for Jasbahadur not to comply with the order passed by the Manager and communicated to him on 5th January 1963. If he had any grievance he could have made a representation to the Manager after complying with the order, dated 5th January 1963. He was asked by the Manager by his letter, dated 9th January 1963, to explain his conduct on 12th January 1963, but he did not care to see the Manager on that date and to explain to him the circumstances under which he did not comply with the order, dated 5th January 1963. It is said that the workman did not comply with the order, dated 5th January 1963, under a bona fide believe that his oral representation to the Medical Officer would be favourably considered by the management. I find it difficult to accept this explanation for the simple reason that the workman was given opportunity to explain his conduct, but there is no ground for his failure to see the Manager on 12th January 1963. The subsequent conduct of the workman also does not show that he had no intention of flouting the order of the Manager. The Medical Officer of the Estate in his letter, dated 15th January 1963 (Ext. J), reported to the Manager that Jasbahadur forcibly entered the hospital dispensary in spite of his protest and also held out threats to him and the management. On receipt of this letter, an information was sent to the Officer-in-Charge, Sadar police-station, by the Manager on 15th January 1963, as appears from the true copy of the G.D. entry, Ext. Q. In view of this fact it cannot be said that this workman had no intention to ignore the order of the Manager, dated 5th January 1963. He himself has also admitted subsequently in his letter to the Manager, dated 29th January 1963, that he did not obey the order of the Manager and thereby he was guilty of an offence, and begged to be excused. The contents of this letter of apology were read over to him and it is clear from this letter that he did not comply with the order of the Manager for reasons best known to him. He is thereby guilty of misconduct in terms of section 13(c)(1) of the Company's Standing Orders. It is stated by the Manager that he held the enquiry against Jasbahadur on 12th January 1963 after giving him a notice of enquiry through the head chowkidar Bahadur Tamang. He has also produced and proved Ext. M which purports to be the proceedings of the enquiry with the findings of the Enquiring Officer. Nothing has been stated in the written statement about this enquiry, and the head chowkidar through whom the notice of enquiry is said to have been given to Jasbahadur has also not been examined. The proceedings of the alleged enquiry also show that there was no fair and proper enquiry, and it must be held that there was no fair and proper enquiry into the charge brought against Shri Jasbahadur. The facts admitted by the parties and the evidence adduced before me prove the circumstances under which Jasbahadur Rai was dismissed from service. As I have already stated, his dismissal is justified. He has not alleged that the management was actuated by any unfair labour practice or victimisation in dismissing him from service, and O.P.W. 1 has also denied that Jasbahadur was dismissed for his trade union activities. In the circumstances, the dismissal of Jasbahadur Rai must be held to be justified.

It now remains to consider whether he is entitled to any relief in this case. Admittedly he has put in service for about 43 years, and it has not been proved that his service record during this period is not clean. It appears that he was misguided in not complying with the order of the Manager which amounted to a misconduct under the Standing Orders of the Company. In view of the fact that he has put in service for a long number of years, and also in view of the fact that his service record is clean, I think that the Company should be directed to make a lump sum exgratia payment to him for the loss of his employment. I accordingly direct the Company to pay Shri Jasbahadur Rai a sum of Rs. 750 within one month from the date of publication of this award in the "Calcutta Gazette".

The other workman Shri J. K. Rai is the son of the dismissed workman Shri Jasbahadur Rai. He was working as acting Factory Babu in Vah-Tukvar Tea Estate at the time of his dismissal. A charge-sheet was given to him on 4th March 1963 asking him to show cause within three days from the date of receipt thereof why he should not be dismissed from service immediately. The charge against him, as appears from the charge-sheet, is that he made attempts to form a group of his own to make an agitation regarding the dismissal of his father and hampered the smooth working of the garden by disseminating seeds of discontent amongst the loyal workers of the garden. A reply to this charge-sheet was given by the workman through a lawyer on 6th March 1963, and this explanation was not accepted by the Manager as sufficient or satisfactory, and he was dismissed from service with effect from 9th March 1963. He was asked to collect his dues from the office of the Company on any day. These facts are not disputed. The only question for consideration is whether the dismissal of this workman is justified. It has been urged that the dismissal of this workman without holding any enquiry into the charge levelled against him is not legal or proper and cannot be held justified. The evidence of Shri D. K. Chakravorty, O.P.W. 1, the Manager of the Garden, is that he held an enquiry into the charge brought against him with due notice to him. There is no mention of any domestic enquiry in the written statement filed by the Company, and the proceedings of enquiry, Ext. O, also indicate that there was no fair and proper enquiry held into the charge

brought against Shri J. K. Rai. The head Chowkidar, who is said to have informed the workman about the proposed enquiry to be held on 8th March 1963 has not been examined. It appears that a copy of the lawyer's reply to the charge sheet was forwarded to the Manager by J. K. Rai on 7th March 1963, and he was dismissed from service by the letter, Ext. P, dated 8th March 1963. It is clear that this workman was dismissed from service without any enquiry as his explanation was not found satisfactory. The evidence of O.P.W. 1 that he held the enquiry on 8th March 1963, even if accepted, is no enquiry in the eye of law. It is now to be seen whether the evidence adduced before me can be regarded as sufficient to justify the dismissal of this workman. There cannot be any doubt that J. K. Rai took up the cause of his father after he was dismissed from service on 12th January 1963, and he made attempts to coerce the management to reinstate his father by carrying on agitation against the management in various ways. P.W. 1 Shri Jasbahadur Rai has admitted that a meeting of some staff workers was held on 19th January 1963 at Vah-Tukvar Primary School at the instance of his son over his dismissal. He also took a leading part in sending a representation to the Director of the Vah-Tukvar Tea Estate (Ext. 3) over the signatures of some of the employees of the Tea Estate. He has admitted that his father did not ask him to send any mass-representation to the Director, and it is clear that he took the initiative in sending the representation Ext. 3 by obtaining the signatures of a large number of employees on it. In this representation a threat was held out to the management that the smooth running of the garden might be affected in case the order of dismissal of Shri Jasbahadur Rai was not withdrawn. The Company has examined B. B. Tamang, O.P.W. 4, and he has stated that he was forced to sign Ext. 3 by J. K. Rai. O.P.W. 5 H. B. Lama has stated that he put his signature on Ext. 3 at the request of J. K. Rai without going through its contents. These two witnesses also wrote to the Manager stating the circumstances under which they signed the representation, Ext. 3. Their reports to the Manager have been marked Exts. C and B. There can thus be no doubt that J. K. Rai made attempts to disrupt the normal work of the garden by carrying on an agitation against the management. It appears that after the dismissal of his father Shri Jasbahadur Rai he forced the Medical Officer Dr. G. K. Ganguly, by holding out threats to him, to forward the leave application of his father to the Manager of the Tea Estate (vide Ext. K). The conduct of the workman leaves no room for doubt that he took up the cause of his father and tried to coerce the management in various ways to reinstate him. If he had any grievance over the dismissal of his father, he could have, instead of carrying on agitation against the management by his activities, approached the Assistant Labour Commissioner to interfere in the matter. He, however, indulged in activities which were likely to disrupt the smooth work of the garden. He was, therefore, guilty of the misconduct as per clause (VIII) of paragraph 13 of the Standing Orders of the Company. The dismissal of this workman does not appear to amount to victimisation, and the action of the management cannot also in the circumstances be regarded as mala fide. The dismissal of this workman is, therefore, held justified.

Shri J. K. Rai was an employee under the Company, and it has not been proved that during this period of his service he was guilty of any misconduct. He appears to have been misguided in taking up the cause of his father in the manner he did. In view of the fact that there was nothing against him during the period of his service, I think that it will be proper and fair to direct the Company to make an ex-gratia payment to him in these hard days. The Company is directed to make an ex-gratia payment of Rs. 750 to him within one month from the date of publication of this award in the "Calcutta Gazette". This is my award.

Dictated and corrected by me.

K. P. MUKHERJI,
Judge.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.
23-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

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AGRAHAYANA 26] THURSDAY, DECEMBER 17, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6445-I.R.|IR|10L-139(A)|63.—2nd December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3001-I.R.|IR|10L-139(A)|63, dated the 29th July 1963, the industrial dispute between Messrs. Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta, and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta, and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13. (Case No. VIII-144 of 1963.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal

This industrial dispute between Messrs. Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta (hereinafter to be described as the Company), and their workmen represented by Bijli Mazdoor Union, 7B Rani Rashmoni Road, Calcutta-13 (hereinafter to be described as the Union), was referred to me for adjudication under section 10 of the Industrial Disputes Act by the Government of West Bengal by its Labour Department Order No. 3001-I.R.|IR|10L-139(A)|63, dated 29th July 1963.

The Order of Reference contains the following 11 issues:

(1) Revision of grades and scales of pay.

(2) Revision of dearness allowance.

(3) Profit bonus for the years 1959-60, 1960-61 and 1961-62.

(4) Free housing or house rent allowance.

(5) Festival holidays for shift workers.

(6) Supply of waterproof and warm clothing to outdoor workers and extension of uniform facilities to all.

(7) Night shift allowance.

(8) Officiating allowance.

(9) Fixation of duty hours of shift workers at 45 hours per week or fixation of corresponding enhanced pay.

(10) Revision of gratuity scheme.

(11) Casual leave to be increased to 15 days.

Two more issues, namely, issues Nos. 12 and 13 were framed and added at the instance of the Company and they are as follows:

(12) Is the Order of Reference regarding issues 1 and 2 mentioned in the said Order of Reference valid in view of the statement referred to in paragraph 11 of the Company's written statement,

(13) Is the Bijli Mazdoor Union mentioned in the Order of Reference competent to raise any dispute in respect of the Company's workmen belonging to the middle class category?

Notices were duly issued on the parties after receipt of the reference. The Union filed its written statement on 11th September 1963 and the Company's written statement was filed on 14th November 1963.

The following is a brief summary of the Union's case with regard to the 11 issues formulated in the Order of Reference.

Issue No. 1—Revision of grades and scales of pay

The Company is the largest single unit in the whole of India engaged in the business of generation and distribution of electrical energy and it earns huge profits every year and has accumulated a big reserve fund. It employs about 7,000 workmen in its various establishments for performance of various jobs in connection with the generation and distribution of electricity and as a progressive concern it has always paid higher emoluments in the past to its workmen than what were paid by other comparable companies. From the year 1954 or thereabout the Company began to adopt retrograde measures in the matter of payment of basis wages and dearness allowance to its workmen. The Union prays that the grades and scales of pay should be revised and a new pay structure as per Annexures A and B should be evolved respectively for working class and middle class employees on the principles of need-based minimum as defined by the Fifteenth Indian Labour Conference held at New Delhi on 11th and 12th July 1957.

Issue No. 2—Revision of dearness allowance

The claim of the Union under this head is that dearness allowance at middle class scale of Bengal Chamber of Commerce should be paid to all workmen of the Company.

Issue No. 3—Profit bonus for the years 1959-60, 1960-61 and 1961-62

The Union has claimed that bonus for these years should be paid at the rate of five months' wages.

Issue No. 4—Free housing or house rent allowance

Under this issue, the Union has prayed that all workers should be provided with free quarters and where that is not possible the workmen must be paid house rent allowance at 15 per cent. of their wages subject to a minimum of Rs. 15 per month.

Issue No. 5—Festival holidays for shift workers

The Union has prayed that shift workers may be allowed to avail themselves of festival holidays commonly known as public holidays in the same manner as non-shift workers and if that is not possible on account of the continuous process of generating electricity, equivalent benefits may be given to them either by staggering the holidays within a reasonable period or by allowing such holidays to be accumulated to the leave account of shift workers.

Issue No. 6—Supply of waterproof and warm clothing to outdoor workers and extension of uniform facilities to all

The issue itself shows what the claim of the Union is under this head.

Issue No. 7—Night shift allowance

This allowance has been claimed at the rate of 25 per cent. of the normal wage for any work done between 6 p.m. and 6 a.m.

Issue No. 8—Officiating allowance

The Union prays for modification of the rules regarding payment of officiating allowance both as regards the period during which a workman officiates in a higher post and the amount of the allowance.

Issue No. 9—Fixation of duty hours of shift workers at 45 hours per week or fixation of corresponding enhanced pay

The issue itself shows what the Union claims under this head.

Issue No. 10—Revision of gratuity scheme

The Company pays gratuity according to a scheme of its own. The Union has suggested some alterations with which I shall deal in the appropriate place.

Issue No. 11—Casual leave to be increased to 15 days

The issue shows the claim of the Union under this head.

All the aforementioned claims of the Union have been controverted by the Company.

As regards issue Nos. 1 and 2, the case of the Company is that the question of pay-structure and dearness allowance has been the subject-matter of various adjudications in the past and on the representation of the workmen the Company revised in 1957

the pay scales and dearness allowance of the working class employees who alone are concerned in this reference. There was a further revision in 1961 in the shape of a bipartite agreement with C.E.S. Workers' Union which is the Union recognised by the Company. These two revisions were decidedly to the advantage of the workmen. The Company is a public utility concern and its functions are strictly controlled by Government. The company pays not only adequate but handsome wages, dearness allowance and other emoluments to its workmen and there is no reasonable ground for a further upward revision because the wages and dearness allowance paid by this Company compare favourably with those paid by other utility concerns and comparable industries and because the financial condition of the Company does not warrant any further increase.

Issue No. 3—Bonus for the years 1959-60, 1960-61 and 1961-62

The Company contends that no surplus would be available during the years in question for payment of bonus on the application of the Full Bench Formula. As regards issue Nos. 4 to 11, the Company categorically denies the claim of the Union arising under them and contends that all these demands should be rejected for reasons given by the Company. For avoiding repetition I do not set out those reasons here, but shall deal with them in their appropriate places.

I now proceed to deal with the issues one after another.

Appearances of the parties are as follows:

For the Company: Shri Niren Dey, Counsel, Shri B. Choudhury, Counsel, assisted by Shri D. Gupta, Advocate of Messrs. Sandersons & Morgans.

For the Union: Shri J. Pandey, General Secretary, assisted by Shri Bimal Chandra Mitra, Vice-President, Shri Shambhu Nath Ghosh, Assistant Secretary, and Shri Ziauddin, Assistant Secretary of the Union.

Issue No. 1—Revision of grades and scales of pay

The Calcutta Electric Supply Corporation Ltd. is a public utility concern of great magnitude generating electrical energy and supplying the same to a vast number of consumers, domestic and industrial, within its licensed area which covers Calcutta and its suburbs. Within the licensed area this Company enjoys a monopoly of its business. The total number of workmen involved in this reference would be more than 6,000 excluding the members of the clerical and supervisory staff who, according to a petition filed by Shri Pandey on behalf of the Union on 6th July 1964, are not members of this Union and cannot, therefore, be represented by this Union (vide Order No. 35, dated 6th July 1964).

Before I discuss this issue on the merits, I shall state some preliminary facts as to what was the shape of the wage structure at various time in the past and what revision or modification, if any, was effected from time to time either by adjudication or settlement or one-sided act of the Company. Shri Dey characterised it as a historical review of this part of the case. I shall begin with the award of Shri R. Gupta delivered in 1947 (Award Ext. H).

One of the issues referred for adjudication by Shri R. Gupta was "basic pay and grade system." At that time the workers were represented by two Unions, namely, Calcutta Electric Supply Corporation Mazdoor Union and Calcutta Electric Supply Workers' Union, the latter being the recognised Union of the Company. The present Union, namely, Bijli Mazdoor Union, came into existence only in the latter part of 1960. The award of Shri Gupta would show that the minimum basic wages of a workman in this concern was Rs. 16 per month before 1939, but it came to be raised to Rs. 26 for a workman of the type of a domestic servant and to Rs. 28 for other workmen before the making of the reference. The workmen demanded an all-round increase of 25 per cent. and for removal of certain anomalies with which latter question we are not concerned here. Shri Gupta refused to grant an all-round increment of 25 per cent. but allowed a flat rate increment of Rs. 7 per month to all employees of the working class and removed the distinction between workmen of the type of domestic servants and other workmen. The result was that the minimum pay of a workman of the lowest grade became Rs. 35.

The next award in order of sequence is the award passed by Shri M. C. Banerji in 1951 (Ext. H1). Issue No. 1 of this reference was revision of the scales and grades of pay of the manual and clerical workmen. Page 9 of this award would show that the following was the main claim of the Union in regard to this issue:

> "The minimum scale of Rs. 35—1—39 (for malis and sweepers) is to be replaced by a scale of Rs. 50—2—70 and the starting pay of other workmen, except the clerical staff, should be increased by 43 per cent. and the maximum should be increased by 80 per cent. with provisions for an adequate annual increment to reach the maximum of the scale at the end of 15 years."

After an exhaustive consideration of the respective contentions of the parties the learned adjudicator came to the following finding at page 41 of the award. "On a careful consideration I find that no major alteration of the scales of pay of the employees in the undertaking is called for or justified." He only made some minor alterations which need not be recounted here. The matter was taken up in appeal by the workmen to the Labour Appellate Tribunal. The judgment of that Tribunal has been marked Ext. H5. At page 6 of the judgment the learned Judges have held as follows:

> "With regard to the manual workmen, no materials have been placed before us which would sustain the demand of the Union. We have already stated that the wages they are getting are above the subsistence level and could be considered as 'fair wages'."

The next award which is relevant for our consideration is the award of adjudicator Shri G. Palit delivered in 1955 (Ext. H3). Issue No. 2 of that reference was the revision of pay scales. The decision of this issue begins from page 30 of the award. The Union contended that in spite of the adjudication of Shri Banerjee and the Labour Appellate Tribunal's judgment which held the wages of manual workmen to be fair wages, the wages paid

by the Company to its workmen were really minimum wages and not fair wages and it compared very unfavourably with wage rates of other Companies in the neighbourhood. At page 39 of the award the learned adjudicator summed up his findings in the following terms:

"Having regard to all these facts and circumstances, I am clearly of opinion that the wage scale obtaining in this Company, taken with D.A. which is perfectly liberal, is such as does not call for any revision at the present moment."

The learned adjudicator allowed increase of wages to a very limited extent in a few cases. Both parties preferred appeals before the Labour Appellate Tribunal against portions of this award. The judgment of that Tribunal has been marked Ext. H-4. The Union's appeal embraced issue No. 2 of Shri Palit's award which was revision of pay scales. The learned Judges of the Labour Appellate Tribunal refused to entertain any claim for upward revision. This judgment was delivered in 1956.

Closely following the above decision of the Labour Appellate Tribunal came the revision of the pay scales of the workmen in 1957, made by the Company at its own instance. An order of the Agent of the Company (Ext. F-5) and some charts of Ext. F series were proved by the Company in this connection. I shall have to refer to those documents again later on. After this revision came the last revision of 1961 effected by a bipartite agreement between the Company and the C. E. S. Workers' Union on 6th September 1961 (Ext. K). The present pay scales and dearness allowance paid to the working class and middle class employees of this Company are reflected in this Memorandum of Agreement, and Ext. G-7 which is reproduced below shows the past and present pay scales of workmen of various categories:

WORKING CLASS EMPLOYEES

	Designations.	Basic pay scales.		
		Before 1957 Revision.	1957 Revision.	1961 Revision.
		Rs.	Rs.	Rs.
	Lamplighter, Mali, Sweeper, Masalchi, Vendor Cleaner and Plate Washer.	(a) 35—1—41	.. (A) 40—1—50	.. W.I. 44—1—58.
	Assistant Cook	(b) 37—1—43	.. (B) 40—1—53	.. W.2. 44—1—61.
	Mazdoor (Mains), Mazdoor (Stores 'B'), Night Watchman, General Cleaner, Khansama and Syce.	(c) 35—1—45	.. (B) 40—1—53	.. W.2. 44—1—61.
	Mazdoor (T.D.), Mazdoor (S.S.), Mazdoor (G.S.) and Mazdoor 'A' C/W' shop.	(d) 37—1—47	.. (B) 40—1—53	.. W.2. 44—1—61.
M	Mazdoor (Stores 'A') (to be renamed Godown Mazdoor), Office Bearer, Peon, Petrolman, Duftry.	(d) 37—1—47	.. (C) 42—1—56	.. W.3. 45—1—64.
M	Lorry Syce	(c) 35—1—45	..(C) 42—1—56	.. W.3. 45—1—64.
M	Head Mali, Head Cook, Butler	(e) 43—1—47	.. (C) 42—1—56	.. W.3. 45—1—64.
S	Cleaner (Shift—G.S.), Maintenance Mazdoor Khalasi (Motor Launch).	(f) 37—1—49	.. (C) 42—1—56	.. W.3. 45—1—64.
	Head Mazdoor, Meter Painter Mazdoor, Battery RoomMazdoor.	(g) 40—1—51	.. (D) 45—1—61	.. W.4. 48—1—69.
S	Assistant Boiler Attendant, Assistant Electrician (C-W Shop), Assistant Stores Crane Driver.	(h) 37—1—54	.. (E) 42—1—64	.. W.5. 45—1—72.
S	Clearner (Shift—S.S.),Peon, Coal Mazdoor, Hammerman, Liftman, Durwan Plumber.			
	Boiler cleaner, Meterboard Wireman, Meter Painter, Mercury Cleaner, Stores Crane Driver,	(i) 39—1—61	.. (F) 44—1—68	.. W.6. 47—1—76.
	Mistry Fuseman, Mistry Tree Cutter, Mistry Painter, Mistry Tester, General Masson, Havildar.	(l) 39—1—61	.. (G) 46—1·5—70	.. W.7. 49—1·5—79.
M	Stores Sirdar	(j) 40—2—66	.. (G.1) 46—2—72	.. W.8. 49—2—83.
	Laboratory Attendant, Grade II	(k) 37—1—43—2—67	.. (G) 46—1·5—70	.. W.7. 49—1·5—79.
	Khalasis, Cycle Mistry, Vulcanizer, Garage Electrician, Armature Repairer.	(l) 41—2—67	.. (G.1) 46—2—72	.. W.8. 49—2—83.
	Power Plant Attendant (Non-shift) ..	(m) 49—2—67	.. (G.1.) 46—2—72	.. W.8. 49—2—83.
	Tinsmith, Painter, Carpenter	(n) 49—2—75	.. (H) 52—2—82	.. W.9. 55—2—93.
	Lorry Driver, Van Driver, Car Driver ..	(o) 57—2—71.	.. (I) 65—2—85	.. W.10. 68—2—96.

	Designations.	Basic pay scales.		
		Before 1957 Revision.	1957 Revision.	1961 Revision.
		Rs.	Rs.	Rs.
M	Mistry Jointer, Mistry H. T. Cubicle, Mistry fitter to be renamed Mistry H. T. Cuble.	(p) 39—1—54—2—76 ..	(J) 54—2—92 ..	W.11. 57—2—103.
M	Mistry U. G., Mistry Emergency Depot, Mistry Meter Fixing, Linesman, Sirdar Signwriter.	(q) 40—2—76 ..	(J) 54—2—92 ..	W.11.. 57—2—102
	Power Plant Attendant (Shift)	(r) 49—2—85 ..	(L) 56—2—96 ..	W.13. 59—2—107.
S	Coal Sirdar, Boiler House Sirdar, Craneman (G.S.), C. H. P. Driver, Ash Loco Driver, Driver (Motor Launch).	(r) 49—2—85 ..	(J) 54—2—92 ..	W.11. 57—2—103.
MS	Boiler Attendant	(s) 57—2—85 ..	(L) 56—2—96 ..	W.13. 59—2—107.
	Tractor Driver, Serang (Motor Launch) ..	(t) 67—2—85 ..	(K) 69—2—95 ..	W.12. 72—2—106.
	Fitter, Electrical Fitter, Machinist, Blacksmith, Welder, Wireman, Motor Fitter, Boiler House Mason, Laboratory Attendant Gr. 1.	(u) 49—2—91 ..	(L) 56—2—96 ..	W.13. 59—2—107.
	Head Carpenter	(v) 73—2—95 ..	(M) 72—2—98 ..	W.14. 75—2—109.
M	Head Linesman, Head Mistry—U.G., Head Mistry Meter Fixing.	(w) 77—3—101 ..	(N) 80—2·5—110 ..	W.15. 83—2—5—123.
	Head Sirdar, Electrician—Head Office ..	(x) 85—2—107 ..	(N) 80—2·5—110 ..	W.15. 83—2·5—123
	Winder	(y) 78—3—114 ..	(O) 76—3—121 ..	W.16. 79—3—136.
	Head Fitter, Head Electrical Fitter ..	(z) 90—3—114 ..	(P) 88—3—127 ..	W.17. 91—3—142.
	Head Boiler Attendant, Head Power Plant Attendant.	(a.a) 95—3—128 ..	(Q) 96—3—138 ..	W.18. 99—3—153.
	Head Windor	(b.b) 117—5—167 ..	(R) 130—4—182 ..	W.19. 133—4—201.

It was contended on behalf of the Company that the wage scales as embodied in the agreement of 1961 have been arrived at through several stages of adjudication, exparte revision and bipartite agreement with the Company's recognised Union and any further upward revision would be unwarranted and unjustified and would seriously disturb the economic balance of the Company. The Union's case was that the minimum wages paid to the workmen is far below the need-based minimum as worked out in accordance with the principles of need-based minimum as defined by the Fifteenth Indian Labour Conference held at New Delhi on 11th and 12th July 1957 and the wage scales of this Company also compare unfavourably with those of similar or other industries of the neighbourhood.

I shall first of all take up the Union's claim of need-based minimum wages. Some charts about the essential needs of a workman's family of 3 consumption unit have been given by the Union at pages 28 and 29 of its written statement and these are said to have been prepared on the basis of the recommendations of the Fifteenth Indian Labour Conference. The minimum wages has been calculated at Rs. 187.45 nP. After giving up a few rupees from this amount, the Union has claimed Rs. 184.15 nP. as minimum wages which has been divided into two parts—Rs. 70 as minimum basic wages, and Rs. 114.15 nP. as dearness allowance calculated at 165 per cent. according to middle class scale of Bengal Chamber of Commerce.

Shri Dey challenged this claim of the Union in several ways. First of all he contended that the charts of the Union have been prepared on the basis of figures prevailing at Jamshedpur and it would not be proper or reasonable to apply those figures to Calcutta and its neighbourhood. There is no substance in this contention of Shri Dey for two reasons. In the first place, Union's witness Shri Sambhu Nath Das, as Assistant Secretary of the Union (P.W. 1), has stated in his evidence that he has verified these figures from the bazar at Shyamnagore and its neighbouring bazars which are close to Mulajore generating station of the Company. There is no reason to disbelieve this evidence in view of the fact that the Company has not adduced any counter-evidence. The second reason for rejecting the above contention of Shri Dey is that the Company has not prepared or filed any corresponding charts for controverting the correctness of the charts of the Union.

The second ground urged by Shri Dey for rejecting the need-based claim of the Union stands on a much firmer foundation. He contended that this claim of the Union is after all founded on some recommendations of the Indian Labour Conference and although they were made by that conference in 1957 they have not been given effect to either by any Company or any Tribunal and if they are imposed for the first time on this Company, they would revolutionise the whole pay scale and upset the entire economic balance of the Company. This contention of Shri Dey appears to me to be unassailable.

Taking the need-based minimum as the starting pay of a worker of the lowest grade the Union has evolved a pay scale for working class employees of different categories which has been shown in

Annexure A of its written statement. The Company has 19 different grades for these workmen with varying wages, incremental scales and spans. The following table of six grades—three from the bottom upwards and three towards the top—will show at a glance the extent of the revision suggested by the Union:

	Present pay scale of the Company (3 grades from bottom upwards).		Union's suggested pay scales.	
Designation of of grade.	Post 1961 scale.	Span.	Scale.	Span.
1. Lamp Lighter, Mali, Sweeper, Masalchi, Vendor, Cleaner and Plate Washer.	40—1—50.	10	70—5—115. (Only for Sweeper.)	9
2. Assistant Cook.	44—1—58 ..	14	75—5—120 (For Masalchi, Vendor, Cleaner, Plate Washer and Khansama.)	9
3. Mazdoor—Mains, Mazdoor—Stores 'B', Night Watchman, Khansama, Syce.	44—1—58	14	80—5—125 (Assistant Cook and General Cleaner.)	9
	(3 grades towards the top.)			
4. Head Fitter, Head Electrical Fitter.	91—3—142	17	160—12—268	9
5. Head Boiler Attendant, Head P.P. Attendant.	99—3—153	18	160—12—268	9
6. Head Winder	133—4—201	17	215—15—350	9

A comparison of the existing wage scales with those suggested by the Union will show that the Union is claiming an increase of 75 per cent. to 80 per cent. in the starting basic pay of bottom grades and an increase of 60 per cent. or more in the starting pay of top grades with far higher incremental scales than what obtain now. There is no reason why such a steep increase which may reasonably be characterised as phenomenal should be allowed in this case on the theory of need-based minimum particularly in view of the fact that this theory has not been put into practice as yet by any Company to our knowledge. So I reject the claim of the Union in so far as it is based on the principles of need-based minimum.

Shri Pandey next argued on behalf of the Union that the grades and categorisations of the workmen are arbitrary and unscientific and they should be substituted by grades and classifications which take due note of the skill of a workman and the arduousness and responsibility involved in his work. He contended that workmen should be classified under four broad categories, namely, unskilled, semi-skilled, skilled and highly skilled and grades should be evolved in accordance with the degree of skill involved in the work. Such a contention was made before Shri G. Palit in a previous reference but turned down by him (vide pages 30 to 39 of Ext. H-3). Moreover, the evidence of Company's Personnel Officer Shri Monoranjan Sen (O.P.W. 6) would show that during the revision of pay scales in 1957 there was an adjustment of grades and categories on merit rating system. This is evidence by paragraph 5 of Ext. F-6 which contains the provisions of 1957 revision. Shri Sen later on prepared a note on merit rating (vide Ext. F-7). The note would show that previously there were 28 separate grades for the Company's working class category which were reduced to 19 by applying the principle of merit rating based on assessment of skill and/or degree of literacy required of the workmen of particular jobs. After all the Company is the best judge for evaluating the different jobs held by its employees and in the absence of any expert evidence from the Union's side to show that the categorisations or classifications are unjust or wrong, I am not inclined to agree with Shri Pandey that there should be new categorisation of workmen based on the skill or any other factor involved in his work.

The next and the most important question which requires my adjudication is whether the pay scales of the workmen are fair and adequate and whether there should be any upward revision as claimed by the Union. Quite a volume of evidence has been adduced by the Union in support of this claim, but I am constrained to say that by far the greater part of this evidence is of a roving and diffuse nature and has no bearing on the real point at issue. Witnesses have been brought from different Companies for proving what emoluments in the shape of basic wages, D.A., etc., they earned in some particular months. I may mention the names of some of these witnesses here. They are Ajit Kumar Ghosal (P.W. 23) and C. D. Sharma (P.W. 24) of National Insulated Cable Co., Ram Bahal Singh (P.W. 25) and Bipat Goala (P.W. 26) of National Pipes and Tubes Ltd., Bimal Kumar Mukherji (P.W. 27) of Eastern Battery Makers (Private) Ltd. and Rejeswar Singh (P.W. 37) of Britannia Engineering Co. The evidence of these witnesses have no bearing on the question of revision of grades and pay scales.

The Union has also examined some witnesses and proved some documents including agreements for the purpose of showing the pay scales of some other companies which carry on different kinds of business in and around Calcutta. It has now become a well-recognised principle of industrial law that for the purpose of revising the pay scales of the employees of any particular concern, a comparison should be made with the pay scales obtaining in other concerns on industry-cum-region basis as far as practicable.

The Union filed a comparative statement of minimum wages prevailing in some major industries of West Bengal. Besides this Company, five other industries figure in this chart, namely, (1) Calcutta Tramways, (2) Jute Textile, (3) Cotton Textile, (4) Engineering Industry and (5) Colliery (vide Ext. 8). The various figures under the head Cotton Textile are blank and those under the head Colliery are half finished. So, it may be taken that a comparison of the minimum wages of these two major industries with that of the present Company would not support the case of the Union. The minimum wages of this Company in basic pay and dearness allowance is Rs. 102 per month which is appreciably higher than the minimum wages of Calcutta Tramways, Jute Textile and Engineering Industry which is respectively

Rs. 95, Rs. 72.67 nP. and Rs. 87. The only argument advanced by Shri Pandey on the basis of this chart is that this Company has not increased the wages of its workmen in the same proportion as was done by the three industries mentioned above within the last decade. This argument is fallacious. The minimum wages given by other companies was comparatively low and so the increment of wages in their case may have been somewhat greater when compared with the recent increments given by this Company. But this Company was the pioneer in substantially increasing the wage-level and at the present time also it is giving higher wages to its workmen than some other major industries of West Bengal. The argument of Shri Pandey that this Company should maintain its scale of generosity in the matter of increment of wages does not appeal to me to be convincing in any way.

On behalf of the Union an appreciable amount of evidence was adduced for the purpose of showing the general wage rate prevailing in several concerns —both electrical and non-electrical—in and around Calcutta and its suburbs. During arguments Shri Pandey frankly conceded that he would not compare the pay scales of this Company with those of other electrical companies because excepting the State Electricity Board the other electrical Companies, such as Naihati Electric Supply Corporation Ltd. (evidence of P.W. 34), Riverside Bhatpara Electric Supply Ltd. (evidence of P.W. 32) and East India Electric Supply and Traction Co. Ltd. (evidence of P.W. 53) are much smaller than the C.E.S. Corporation and so the wages and dearness allowance taken together paid by these companies are necessarily lower than those paid by Calcutta Electric Supply Corporation. The State Electricity Board also generally pays lower emoluments to its workmen, than this Company and the seemingly attractive basic pay and incremental scales of the former company do not compare favourably with those of the C.E.S. Corporation because the dearness allowance paid by the State Electricity Board is negligible being Rs. 5 up to basic pay of Rs. 150 and Rs. 10 above that basic pay (vide evidence of O.P.W. 11, R. N. Mitra and a comparative chart Ext. R). The consideration of D.A. scales for fixing wage rates has been indirectly approved by the Supreme Court in the case of Cochin State Power Light Corporation versus Its workmen reported in 1964, II, L.L.J., page 100.

The Union also examined some other witnesses and proved some agreements for the purpose of showing the wage rates of other companies in and in the neighbourhood of Calcutta. The witnesses are P.W. 36 Ajit Kumar Chatterji of Hindusthan Lever Ltd. who proves agreement Ext. 12(b), P.W. 46 Abdul Mannan of Caltex Ltd., who proves an agreement (Ext. 12F), P.W. 54 Ajit Kumar Mukherji of Voltas Ltd. who proves Ext. 12h, P.W. 55 Animesh Roy Chowdhury of Alkali and Chemical Corporation of India Ltd. who proves some extracts from an agreement marked Ext. 16(a) and P.W. 60 H. L. Ajwani of B.O.A.C. who proves an agreement marked Ext. 12(i). Shri Dey argued on behalf of the Company that these other companies which carry on entirely different kinds of business and about whose standing extent of business, amount of capital, etc., there is no evidence, should not be regarded as comparable concerns at all. Shri Pandey contended that they should be regarded as comparable concerns for the purpose of showing the prevailing rates of wages and referred me to some passages from the report of the Committee on Fair Wages. In this connection both parties cited some decisions of the Supreme Court for the purpose of showing whether the abovementioned concerns should be regarded as comparable concerns. It has been held by their Lordships of the Supreme Court in the case of Express Newspapers (Private) Ltd. versus Union of India, reported in 1961 (I), L.L.J. page 339 that in fixing the wages rates and wage scales the capacity of the industry to pay is an important circumstance and it is to be considered on an industry-cum-region basis after taking a fairly cross-section of the industry. Again in the case of French Motor Car Co. versus Their workmen reported in 1962 (II), L.L.J. page 744 Their Lordships of the Supreme Court reiterated the same principles by observing that it is now settled that the principle of industry-cum-region has to be applied when the Industrial Tribunal proceeds to consider questions like wage structure, dearness allowance and similar conditions of service. So for the purpose of comparison the industry part of the formula cannot be left out of consideration in spite of any observations to the contrary made in the report of the Committee on Fair Wages. This has been further emphasised by the Supreme Court in the case of workmen of Jessop & Co., reported in 1964 I, L.L.J. page 451. in which the Tribunal refused to compare the wage scales of companies carrying on other and different industries and the decision was confirmed by the Supreme Court. This being the position in law, I am not prepared to compare the wage scales of this Company with those of other non-electrical concerns because the latter carry on industries of a completely different nature. Even assuming that such comparison was permissible, the Union has not adduced any evidence regarding the amount of capital and extent of business, the rates of dividends paid, the order of profits made, the number of employees employed, etc., in respect of these allegedly comparable concerns [vide the case of French Motor Car Company Ltd. (supra) and the case of workmen of Balmer Lawrie & Co. reported in 1964 (I), L.L.J., page 380]. Furthermore this Company cannot make unrestricted profits and its finances and other material affairs are strictly regulated by the Electricity (Supply) Act, 1948. On all these grounds I do not accept the non-electrical concerns as comparable ones for the purpose of revising the grades and scales of pay which is a matter of long term policy.

Shri Pandey next argued on behalf of the Union that the spans for the purpose of incremental scales are unreasonable inasmuch as there is no uniformity for different classes and categories of workmen and also because in many cases workmen, who have got no opening for promotion, will stagnate at the maximum of their grades for a good many years before their retirement. It is true that there would be such stagnation in many cases. But this cannot be helped. The spans have got to be fixed with due regard to the minimum and maximum pay of each category. The annual increments are also dependent on the minimum and maximum pay. Exhibit G7 is a comparative chart which shows that as compared with the wage scales prior to 1957 revision with those of 1961 revision

the spans in all cases have been increased resulting in the increase of maximum pay in all cases. It is not possible to make the spans uniform in all cases without disturbing seriously the maximum pay which has been fixed by evaluation of jobs. Shri Pandey could not be point out any authority in support of his contention that for the purpose of incremental scales the spans must be uniform in the cases of all classes and categories of workmen.

Shri Pandey next submitted that some categories of workmen suffered prejudice by the revision of 1957 and their cases should be specially considered by this Tribunal. He pointed out that in the cases of workmen whose old grades are designated by the letters (e), (m), (s), (v), (x), (y) and (z) in the left hand side of Ext. F2 which shows the old grades and new grades, there has been a reduction of initial pay ranging from Re. 1 to Rs. 5 notwithstanding the fact that there was a curtailment of Rs. 5 from D.A. and addition of that amount to basic pay. It is true that new comes to the above jobs will start with lower minimum salaries. But the grades and scales of pay have been revised in the light of job valuation and if the Company's experts have put a lower valuation on some jobs, I do not think that the Tribunal would be justified in imposing its own views without sufficient evidence to show that the reduction of minimum pay in some cases has been arbitrary or capricious. Moreover, Shri Choudhury pointed out that the so called low-graded posts are such as would be normally filled up by promotion and so no question of prejudice to any worker arises. The transposition tables of 1957 revision (Ext. F3) read with paragraph 6 of Ext. F6 which provided that in placing workers in the new grades the principle to be followed was that the total of basic pay plus D.A. in the new grade should be at least Rs. 2 more than the existing total of basic pay plus D.A. would show that the existing workers instead of being adversely affected, were all benefited by the revision of 1957.

It was next argued by Shri Pandey that the benefit given to some of the middle class employees particularly the clerks was larger than that given to some of the Technical workmen such as fitters, etc., who previously got as much pay as the clerks. This is true. In recent times the Company appears to have put a higher valuation on the work of workers possessing a comparatively high degree of literary education that what it did before. I cannot say that this is unreasonable or arbitrary.

Shri Pandey further argued that the activities of the Company are daily expanding resulting in increase of sale of electricity and this in itself is a fact which should entitle the workmen to higher and better wages specially in view of the fact that the workmen at best getting fair wages at present and there is still a large gap between fair wages and living wages which can only be filled up—though not fully at least partially—by a substantial increase of wages. In support of his contention he cited the Supreme Court case of Hindustan Times Ltd. versus Their workmen reported in 1963 (1), L.L.J., page 108. In that case Their Lordships of the Supreme Court confirmed the decision of the Tribunal which had directed an upward revision of pay scales because they had practically remained static for a period of 12 years and the industry had the capacity to meet the additional expenditure. In the present case there have been two revisions of pay scales in recent times—once in 1957 and again in 1961. Although Shri Pandey characterised the revision of 1961 by agreement as mala fide, I do not see any reason for subscribing to that view. Compared with other electrical companies of a smaller magnitude this Company is paying handsome wages, and taken by and large, the wage scales of the workers of the Company are better than those of the State Electricity Board which is certainly a comparable concern (vide Ext. R). This being the position the wage scales should not be revised or disturbed, simply because the Company's financial position is sound. Shri Pandey referred me to the report of the directors and statement of accounts for various years from the year ended March 1959 (Ext. O to Ext. O4) and showed that the number of units sold during year ended March 1959 was 1,667.1 millions whereas the number of units of electric energy sold was 2,327.7 millions during the year ended March 1964 (vide page 2 of Ext. O and page 4 of Ext. O4). The increase in the sale of units of electric energy cannot, however, be a sure indication of the profit position. Page 4 of Ext. O3 would show that for the year ended March 1962 the balance carried to net revenue account was £ 1,765,251 as against £ 2,223,894 of the previous year although page 2 of Ext. O3 would show sale of 2,048.9 million units and 1,955.0 million units for the two respective years. In this connection Company's Accountant Salil Kumar Mitra (O.P.W. 10) proved copies of some charts prepared under Schedule VI of the Electricity Supply Act and submitted to Government for the purpose of showing the capital base and clear profit and reasonable return. These charts have been marked Exts. Q, Q1 and Q2 for the three bonus years involved in this case. They show a deficiency of £ 67,353, £ 356,541 and £ 515,618 respectively for the years 1959-60, 1960-61 and 1961-62 between reasonable return and clear profit. The shortfall is noticeable. This being the position there would be no justification for an upward revision of wage scales simply because the workmen are not getting living wages. I am of opinion that the financial capacity of the Company is not such as would warrant the imposition of any heavy permanent burden on it.

Last of all Shri Pandey argued on behalf of the Union that the categorisation of workers is arbitrary and not in consistency with the nature of their jobs and there should be fresh categorisation as suggested in the remarks column of Annexure A of his written statement. By way of specific instance he suggested that the garage electrician should be placed in the same category as electrical fitter and both of them should be redesignated as electrician. The shift cleaner should be designated as Assistant Power Plant Attendant being a prototype of Assistant Boiler Attendant. The Khalasie should be designated as Assistant Fitter in the Turbine Section of Generating Stations and as Assistant Elecrician elsewhere and Coal Mazdoors and Mains Mazdoors should be designated as Khalasies. These suggested changes will completely upset the present categorisations which are based on job valuation and in the absence of proper and sufficient evidence I am not inclined to accede to this demand of the Union.

In the result I reject the prayer of the Union for revision of the existing grades and scales of pay.

Issue No. 2—Revision of dearness allowance

The claim for revision of dearness allowance was put forward in item No. 4 of the Union's charter of demands, dated 21st November 1960. This demand was that "dearness allowance should be fixed and paid on the scale of Bengal Chamber of Commerce with a minimum of Rs. 60 per month" (vide item No. 4 of Ext. 1). The claim was further elaborated in a letter of the Union, dated 12th June 1961, addressed to the Assistant Labour Commissioner in which the minimum was raised to Rs. 65. In the history portion of its written statement the Union has stated in paragraphs 8 to 19 that previously dearness allowance was paid to all employees according to Bengal Chamber of Commerce scale irrespective of their category or designation until the year 1954 or thereabout and thereafter an invidious and arbitrary distinction was made between working class and middle class against all canons of social and economic justice and the dearness allowance of the working class was unjustly reduced. In paragraph 8 of the relief portion of the written statement at page 31 the Union has prayed that dearness allowance should be paid to all workmen at the middle class rate of Bengal Chamber of Commerce.

The Company opposes this claim of the Union alleging that the scales of dearness allowance paid to the workmen have been put into operation by an agreement with the Company's recognised Union in 1961. They are fair, reasonable and generous and having regard to the company's capacity to pay they compare favourably with those of other public utility concerns and there is no justification for a revision of the same.

The real bone of contention between the parties on this issue is whether the workmen of the working class category are entitled to get dearness allowance at middle class rate of Bengal Chamber of Commerce and whether the division of workmen into working class and middle class for the purpose of payment of D. A. is unreasonable and unjustified and should, therefore, be abolished. While dealing with this initial question I shall first make a historical survey of this part of the case.

The amount of dearness allowance paid to the bulk of the workers in cash and kind was Rs. 26 per month according to the case of the company as put forth before Shri R. Gupta in the reference case of 1947. According to the Union this amount was Rs. 31-3-6p. The learned arbitrator fixed it at Rs. 31-3-6p. for workmen of all grades and categories (vide Ext. H). There was a substantial variation in payment of dearness allowance in 1948. No papers are forthcoming to show the extent of that variation, but it can be gathered from a note on dearness allowance of the year 1949 to which I shall presently refer (Ext. E). The award of Shri M. C. Banerji of 1951 (Ext. H1) would show that under issue 2 a flat increment of Rs. 10 per month in D. A. was prayed for on behalf of non-clerical workmen drawing basic salary of less than Rs. 70 per month. This demand was turned down by the learned arbitrator at pages 42 and 43 of his award. While dealing with the pay scales and D. A. of the clerical staff the same adjudicator says as follows at page 39 of the award:

> "The Company, as has been mentioned above, pays the dearness allowance according to the Bengal Chamber of Commerce scale with a minimum of Rs. 65 for the present by its circular, dated 18th February 1950."

Again at page 40, the learned arbitrator states as follows:

> "There are other scales (of D. A.) relating to the workmen of various categories in the wage structure."

These statements fit in with the evidence of O.P.W. 6 Monoranjan Sen, the Personnel Officer, that "from 1949-1950 the D. A. for the working class and middle class remained the same. In 1950, the middle class category started receiving D. A. at Bengal Chamber of Commerce Scheme, middle class rate." The above statements in the award of Shri Banerji coupled with the nature of the claim of the Union which made a distinction between D. A. of the clerical staff and that of non-clerical staff completely demolishes the claim of the Union that the working class also received D. A. on the same footing as the middle class according to Bengal Chamber of Commerce scale for the middle class.

I next deal with the award of Shri G. Palit of 1955 (Ext. H3). Issue No. 16 of that reference which has been dealt with from pages 12 to 14 of the award relates to the question of D. A. The award of the learned arbitrator who rejected the claim of the Union for increasing D. A. would unmistakably show that D. A. was paid to the workers, as distinguished from clerks and middle class employees, on the basis of Ext. E and not according to middle class scale of Bengal Chamber of Commerce.

The Union's Assistant Secretary Sambhu Nath Ghose (P.W. 1) of course denied in his cross-examination the suggestion that the Company never paid D. A. to the working class on the basis of Bengal Chamber of Commerce scale. It is also true that he proved a chart of dearness allowance apparently for the purpose of showing that D. A. was paid to the working class at middle class rate of B. C. C. This chart is marked Ext. 8(b). This chart is said to have been prepared from another chart showing payment of D. A. to workmen. That chart has not been produced. So at the utmost Ext. 8(b) is secondary evidence of the contents of a document and its evidentiary value judged in the light of the awards mentioned by me and the not of dearness allowance of 1949 proved by the Company (Ext. E) is practically nil.

Shri Pandey produced the service book of one or two workmen and tried to show that prior to 1957 they had received D. A. at B.C.C. scale for middle class. I showed him that his calculations were wrong.

From my previous findings it would be clear that the working class employees of this Company were never paid D. A. at B.C.C. rate for the middle class, but were paid at a separate rate of their own. Still there remain two points for my consideration, first whether this rate is fair and adequate and, secondly, whether the distinction between the middle class and the working class for the purpose of payment of D. A. should be abolished.

As regards the first point, I have already observed that the amount of D. A. fixed for the bulk of workers by Shri R. Gupta by his award of 1947 was a fixed and rigid amount of Rs. 31-3-6p. There was a marked liberalisation of the system of payment of dearness allowance in 1948 for all classes of workmen by the

introduction of payment of slab basis and also of sliding scales linked to the cost of living index. These rates and scales can be gathered from a note on dearness allowance scale prior to 1957 (vide Ext. E). With effect from 1st April 1949, those rates and scales of 1948 were altered only to this extent that there was an increase of Rs. 5 for pays below Rs. 70 per month and of Rs. 10 for Rs. 70 and above per month. In 1950 there was a bifurcation of rates and scales of D. A. in as much as middle class employees began to be paid at B.C.C. rates and the working class at the existing rates. Ext. E is reproduced below:

"Note on Dearness Allowance Scale Prior to 1957

With effect from 1st April 1949, the Company entered into an agreement with its recognised Union and adopted a slab system of dearness allowance payable over fixed pay ranges, the slabs were linked to the cost of living index for the working class and were variable. The dearness allowance scale is appended hereunder:

Dearness Allowance is paid for a three-monthly period based on the average working class cost of living index for preceding three months as follows :—

Index Group. (Base year 1939).	305 329	330 354	355 379	380 404
Baisc Pay per month—				
Up to Rs. 50 ..	40	45	50	55
Rs. 51 to Rs. 69 ..	50	55	60	65
Rs. 70 to Rs. 100 ..	55	60	65	70
Rs. 101 to Rs. 150 ..	65	69	72	75
Rs. 151 to Rs. 200 ..	76	81	85	88

It may be mentioned, however, that a similar dearness allowance scale was introduced by the Company in 1948 but that scale then afforded Rs. 5 less for pays below Rs. 70 per month and Rs. 10 less for pays of Rs. 70 and above per month in comparison to the scale mentioned above.

Prior to 1948, a fixed dearness allowance was in force which was a comparatively small sum and has no bearing on the context of the dearness allowance available in this Company for the last sixteen years."

In 1957 there was a further revision of D. A. by the Company by consolidation of Rs. 5 of the current D. A. with basic pay in lower ranges of pay scales and also by making some other major alterations. These changes will appear in paragraphs 3 and 4 of Ext. F6 as reproduced below:

"THE CALCUTTA ELECTRIC SUPPLY CORPORATION LIMITED

NOTICE

Dearness Allowance and Basic Pay

3. A simpler dearness allowance table has been framed which has the following advantages for the workers as compared with the present table:

(a) the increase referred to above in the quantum of D. A. payable to senior skilled workers;

(b) consolidation of Rs. 5 of the present D. A. with basic pay in the case of workers in the lower range of pay scales with the consequent benefit as regards bonus, provident fund and gratuity etc.;

(c) after the above consolidation, the minimum D. A. at the present index group will be Rs. 50 and this minimum will come into force at a lower index number than the present minimum and will remain operative over a longer range, thus avoiding frequent fluctuations in D. A.;

(d) earlier compensation for the rise in cost of living by bringing into force a higher rate of D. A. at a lower index number than before;

(e) closer adhereance to abnormal changes in the cost of living by having the new D. A. scale linked with the index number for the preceding month.

4. The revised D. A. scale is tabled hereunder and will be introduced with effect from the 1st July 1957 to apply to those workers who are at present receiving D. A. based on the working class cost of living index as published by the Government of West Bengal.

Index Group.	Above 115, up to and including 124. Subject to a minimum of Rs. 47.	Above 124, up to and including 149. Subject to a minimum of Rs. 50.	Above 149, up to and including 159. Subject to a minimum of Rs. 53.
D.A. Scale.	95 per cent. on 1st Rs. 100 of basic pay and 47·5 per cent. on 2nd Rs. 100 of basic pay.	100 per cent. on 1st Rs. 100 of basic pay and 50 per cent. on 2nd Rs. 100 of basic pay.	105 per cent. on 1st Rs. 100 of basic pay and 52·5 per cent. on 2nd Rs. 100 of basic pay.

N.B.—In the above table the Index referred to is the Consumers Price Index Number for the working class (Year 1944=100) as published by the Government of West Bengal. In accordance with a recent notification from Government these numbers will be

used instead of those with the 1939 base as hitherto. In order to convert index numbers on the 1944 base to the 1939 base, a conversion factor of 2.63 must be used."

There was a further revision by the bipartite agreement of 1961 (Ext. K). The Company has filed a comparative chart showing the different rates of D. A. for the working class for these periods: (1) Pre-1957 revision, (2) Post-1957 revision and (3) Post-1961 revision (Ext. G4). The cost of living index for the working class has been shown both on 1939 base and 1944 base. The following is a reproduction of Ext. G4:

EXHIBIT G 4

DEARNESS ALLOWANCE : WORKING CLASS EMPLOYEES.

Dearness Allowance is based on the Working Class Cost of Living Index (Base Year 1939) or the Consumer Price Index Number for the Working Class (Base Year 1944), both for Calcutta area as published by the Office of the Labour Commissioner, Government of West Bengal.

Before 1957 Revision.

Monthly Basic Pay.	Up to Rs. 50.	Rs. 51 to Rs. 69.	Rs. 70 to Rs. 100.	Rs. 101 to Rs. 150.	Rs. 151 to Rs. 200.
	Rs.	Rs.	Rs.	Rs.	Rs.
Index No. 1939 Base.—					
Above 305 up to 329.	40	50	55	65	76
Above 329 up to 354.	45	55	60	69	81
Above 354 up to 379.	50	60	65	72	85
Above 379 up to 404.	55	65	70	75	88

Dearness Allowance payable for *three months* based on the average of the *preceding three months'* Index figure.

1957 Revision.

Index No. 1939 Base.	Index No. 1944 Base.	As percentage of Basic Pay. 1st Rs. 100.	2nd Rs. 100.	Min.
		=	=	Rs.
Above 302	115	95%	47·5%	47
Up to 326	124			
Above 326	124	100%	50%	50
Up to 392	149			
Above 392	149	105%	52·5	53
Up to 418	159			

Dearness Allowance payable is based on the preceding month's ndex figure.

1961 Revision.

Index No. 1939 Base.	Index No. 1944 Base.	As percentage of Basic pay 1st Rs. 100.	2nd Rs. 100.	Min.
				Rs.
Above 316	120	100%	50%	54
Up to 342	130			
Above 342	130	103%	51·5%	55
Up to 368	140			
Above 368	140	106%	53%	56
Up to 394	150			
Above 394	150	109%	54·5%	57
Up to 421	160			
Above 421	160	112%	56%	58
Up to 447	170			
Above 447	170	115%	57·5%	59
Up to 473	180			

Dearness Allowance payable is based on the preceding month's Index figure.

	Index No. 1939 Base.	Average.
March 1957	348	
April 1957	345	348·3
May 1957	352	
June 1957	369	
July 1957	373	374·3
August 1957	381	
September 1957	384	
October 1957	381	383·0
November 1957	384	

Dearness Allowance payable.

	At the old rate.		At the new rate.	
	Rs.			Rs.
June	.. 45	June	..	50
July		July ..	..	50
August		August	..	50
September	.. 51	September	..	50
October		October	..	50
November		November	..	50

The Bengal Chamber of Commerce has got only one scheme for payment of D. A. which is worked out on the cost of living index for the middle class. Although in paragraph 8 of the written statement it was stated that till 1954 the Company has been paying D. A. to all its employees at that rate, Shri

Pandey gave up that position during argument and practically conceded that since 1950 the Company paid dearness allowance to the working class according to a scheme of its own and that D. A. was calculated on the basis of the cost of living index for the working class. He, however, attacked the revision of 1957 and 1961 on several grounds with which I shall deal one after another.

The revision of 1957 does not require any serious consideration because it has been supplanted by the bipartite agreement of 1961 which contains the current rate of dearness allowance for the working class. I may only mentions that the revision of 1957 effected two important changes. The first change was that while dearness allowance was previously paid at fixed amounts for different pay slabs, by the revision of 1957 the payment of dearness allowance on percentage basis was brought into operation subject, of course, to a minimum amount for the benefit of workmen of lower categories. The second change was the widening of the ranges of living index number groups for the purpose of calculation of dearness allowance. The revision of 1961 shows that the percentages were increased and the ranges of index groups were also shortened. Shri Pandey contended that this last revision was a retrograde measure and is more injurious to the interest of workmen than the revision of 1957. I do not see any force in this contention, because the introduction of a higher percentage and the hortening of the ranges of living index number groups were decidedly an improvement on the revision of 1957 and benefited all workmen who got dearness allowance on percentage basis.

Shri Pandey next submitted that the percentage of dearness allowance as appearing in the revision of 1957 and 1961 is higher at least within the first few ranges of index number groups as compared with the percentage of dearness allowance of the scheme of Bengal Chamber of Commerce as it appears in the award of the First Omnibus Engineering Tribunal, an extract from which was submitted by Shri Pandey during arguments. He contended that this proportion has not been maintained in respect of the upper ranges of index number groups which is unfair and inequitable. I do not see any force in this contention because the Company has not evolved its scheme of dearness allowance on the model of the scheme of Bengal Chamber of Commerce and is not bound to follow it in all respects.

Shri Pandey next submitted that grave injustice has been done by the two revisions to those workmen for whom it is convenient to take the minimum dearness allowance and not to avail themselves of the percentage method. Exhibit G4 which has been quoted above would show that prior to 1957 specified amounts of dearness allowance were paid in respect of different slabs of pay. When the percentage system was introduced in 1957 and elaborated in 1961, a minimum dearness allowance was also fixed for different groups of living index numbers. I may just mention here that by the revision of 1957 an amount of Rs. 5 from out of the dearness allowance was amalgamated witht basic pay of lower categories. It may be that the amount of D. A. was reduced by Rs. 5 in the case of some of the workmen of lower categories as would be evidenced by the transposition table (Ext. F3), but the amount of total pay and dearness allowance exceeded in the case of each such worker at least by Rs. 2. An increase of minimum dearness allowance to the extent of Rs. 4 to Rs. 7 for the different groups of index numbers was provided for in the revision of 1961 (vide Ext. G4 and Annexure Y of Ext. K). It is true that the minimum dearness allowance fixed by the revision of 1961 does not bear the same proportion to the minimum pay which the minimum dearness allowance prior to 1957 bore to the minimum pay. This is, however, quite irrelevant for our consideration because in the case of minimum dearness allowance no question of percentage or ratio arises.

Shri Pandey also submitted in the above connection that minimum dearness allowance has also been fixed by the Bengal Chamber of Commerce in respect of different groups of index numbers and such minimum is decidedly higher as compared with the Company's minimum dearness allowance. This argument is fallacious in that it does not take note of the fact that so long as the Company is not made to accept the Bengal Chamber of Commerce Scheme for dearness allowance for the middle class for all its workmen, a comparison between the two schemes would be irrelevant and out of place. This Company has revised its scheme of dearness allowance for the working class at least on four occasions after the award of Shri R. Gupta in 1947, namely (1) in 1948, (2) in April 1949, (3) in July 1957 and in September 1961. The last revision was made with the consent of the C.E.S. Workers' Union which has been in existence since 1934 and has consistently sponsored the case of the workmen from time to time. Each revision has been an improvement on the previous system and the revisions have always been fair to the workmen.

Let me now consider the question whether the dearness allowance paid by this Company is adequate as compared with the dearness allowance paid by some other concerns in and around Calcutta. The Union has examined several witnesses to prove what dearness allowance is paid by some other companies to its workmen. The witnesses are Debi Das Ghose of WIMCO (P.W. 22), Ajit Kumar Ghosal (P.W. 23) of National Insulated Cable Company of India Limited, Ajit Kumar Chatterjee (P.W. 36) of Hindusthan Lever Ltd., Abdul Mannan (P.W. 46) of Caltex (India) Limited, Ajit Kumar Mukherji (P.W. 54) of Alkali and Chemical Corporation of India Ltd. and H. L. Ajwani (P.W. 60) of B.O.A.C. Among these companies, Voltas, B.O.A.C. Hindusthan Lever and Caltex pay dearness allowance to all their employees at the middle class rate of Bengal Chamber of Commerce. National Insulated Cable Company pays dearness allowance according to the Third Engineering Tribunal's award and the remaining companies pay dearness allowance according to schemes of their own which are not fully set out before me. I shall presently discuss whether for the sake of justice and fair-play the scale of Bengal Chamber of Commerce should be extended to this Company. In the meantime I may state that there is absolutely no material before me to show that the above concerns or companies are in any way comparable with the present Company for the purpose of revision of its dearness allowance scheme. It has been held by the Supreme Court in the case of Remington Rand of India versus its workmen reported in 1962(1),

L.L.J., page 287, that in deciding the question as to what concern or company may be comparable for the purpose of revision in the rates of dearness allowance regard must be had to the extent of the business carried on by the said Company, the extent of the profits made by it and the nature of its business. It may also be necessary to consider the standing of the said Company and the strength of its labour force, as well as the structure prevailing in that Company.

In the absence of any evidence on these points and also in view of the fact that all these concerns are non-electrical concerns the Union is not justified in asking the Tribunal to revise the dearness allowance scheme of this Company by simply showing that a few other industries are paying dearness allowance to their workmen at different and, may be, somewhat higher rates.

Shri Pandey next contended that the several groups of living index numbers for calculating dearness allowance of this Company are wide in range resulting in stagnation of workers in the same dearness allowance for a considerable period of time and the increase of percentage is not also in proportion to the increase of living index numbers. In this respect he drew a comparison between the dearness allowance scheme of this Company and the dearness allowance scheme propounded in the award of the Third Engineering Tribunal, published in "Calcutta Gazette, Extraordinary", dated November 5, 1958. Page 5441 of the award would show that a sliding scale was introduced providing for an increase or decrease of Re. 1 for rise or fall of every five points of the cost of living index. By a Government notification No. 3803-I.R./IR/1A-20/64, dated 26th August 1964, published under Defence of India Rules, 1962, an increase of Rs. 10 has been allowed with effect from September 1964, and also an increase or decrease of 20 nP. has been provided for rise or fall of one point of the cost of living index. Shri Pandey argued that a similar sliding scale should be introduced in this Company. I do not agree with this suggestion because the two schemes of dearness allowance in question are entirely different. The scheme of the dearness allowance fixed by the Third Engineering Tribunal was to allow a fixed quantum of dearness allowance on different slabs of pay and then to vary the quantum by introducing a sliding scale dependent on the rise or fall in the cost of living index. This Company, on the contrary, pays dearness allowance mainly on percentage basis subject to a minimum amount for workers for whom the percentage method is not advantageous. The two schemes being entirely different it would not be proper to engraft some of the provisions of one scheme on the other.

Shri Pandey lastly argued that the classification of workmen into two categories of middle class and working class for the purpose of payment of dearness allowance is nothing but an invidious distinction and as the workmen of the so called working class contribute equally with the workers of the other class towards the generation of electricity and as they need the same amount of money as the other class for maintaining their health and capacity for work and education of their children, this distinction, which has now become time-worn and artificial should be removed. In support of this contention he relied on a decision of the Supreme Court reported in 1964 (1), L.L.J. page 342 (Greaves Cotton and Co. versus Their workmen). It is true that in this case the award of the Tribunal giving the same scale of dearness allowance to all classes of workmen irrespective of their class or category, was upheld by the Supreme Court. In that case, however, the Tribunal found that there was a trend towards uniformity in the matter of scales of dearness allowance as between the clerical staff and other staff and factory workmen (vide the left hand column of page 349 of the report). This decision relates to a Bombay concern. In another case, which came from West Bengal, Their Lordships of the Supreme Court affirmed the award of the Tribunal which refused to allow dearness allowance to the subordinate staff on the scale of Bengal Chamber of Commerce which was the scale applicable to the clerical staff (vide the case of workmen of Jessop & Co. versus Jessop and Co. reported in 1964, I, L.L.J., page 451). The Union has shown that only four companies engaged in different types of industry pay dearness allowance to all its employees on the scale of Bengal Chamber of Commerce. The fact that a few isolated companies which have not been shown to be comparable have accepted the Bengal Chamber of Commerce scale for all its workmen would not justify me in overthrowing or modifying a scheme which the Company introduced in September 1961 in agreement with a Union of long standing for securing industrial peace and harmony. In this connection I may also refer to the evidence of Company's Personnel Officer Shri Monoranjan Sen who has stated as follows at page 153 of his deposition:

> "The basis of distinction between the working class employees and middle class employees is the job and our requirement for the job. In so far as middle class employees are concerned we have certain requisite qualification of education and so on for the recruitment. This is not applicable to the working class employees."

I am not prepared to say that this distinction is unreasonable or arbitrary. The prayer of the Union for revising the scheme of dearness allowance is rejected.

Issue No. 3—Profit bonus for the years 1959-60, 1960-61 and 1961-62

The Union's case is that although the Company has been paying two months' basic wages as bonus each year—one month's wages at the time of Durga Puja and one month's wages on the occasion of Holi festival—it is not paid on profit basis as prescribed by the Full Bench Formula but as customary bonus which, for all purposes, has developed into a condition of service. The Union has claimed five months' wages as bonus for the three years in question on the application of the Full Bench Formula.

The Company's case is that it has been paying bonus at the rate of two months' basic wages for securing industrial peace without any reference to the Full Bench Formula and nothing would be due to the workmen on account of profit bonus for the three years in question by calculating available

surplus according to that formula. The claim is also challenged on the ground of belatedness.

Before considering this issue in the perspective of the Full Bench Formula I shall shortly trace out the history of payment of bonus to the workmen of this Company. Pages 2 and 3 of the award of Shri R. Gupta of 1947 (Ext. H) would show that up to the date of that reference, namely, 24th April 1947, no bonus was paid to the employees of workmen's category. Bonus was paid only to 391 officers and higher paid employees. For the first time Shri R. Gupta awarded one month's pay as bonus to the workmen for the trading year 1945. This was done mainly on equitable considerations because, the workers like higher paid officers, had also contributed towards the earning of profits by the Company. The Union's claim of bonus was four months' pay. This claim was reiterated before Shri M. C. Banerjee in 1951, but he rejected it and maintained the award of Shri R. Gupta in this respect (vide page 44 of Ext. H1). This matter was again agitated before Shri G. Palit in 1955 and was dealt with by him from pages 40 to 46 of his award (vide Ext. H3). Page 46 of the award will show that according to an agreement with the workmen the Company had agreed to pay additional bonus of one month's pay for the years 1951 and 1952. A similar additional amount was awarded by Shri G. Palit for the year 1953 with the result that since 1951 bonus is being paid at the rate of two months' basic pay and has been paid at that rate for the three trading years involved in this reference. Shri Palit did not apply the Full Bench Formula in awarding additional bonus.

The Union's case is that the workmen have been receiving bonus at the rate of two months' basic wages as customary bonus which has developed into a condition of their service. Shri Dey contended on behalf of the Company that the payment of such bonus has all along been a gratuitous one made out of the Company's good-will for securing industrial peace. In the present reference we are not concerned with the nature and character of this bonus, nor are we concerned with the question whether it can be withheld in a year of loss. The only question which confronts us is whether the Union can get anything more by working out and applying the Full Bench Formula with reference to the facts of this particular case.

Before I pass on to consider this part of the case on the merits, I need dispose of a preliminary objection of the Company that the claim for the last two years, namely, 1960-61 and 1961-62 should be rejected on the ground of belatedness. Shri Dey contended that demand for bonus for 1959-60 was made in time by the charter of demands, dated 21st November 1960 (Ext. 1), but the demand for the two subsequent trading years appears to have been made for the first time before the Deputy Labour Commissioner by a letter, dated 16th April 1963 (Ext. A). Item No. 3 of schedule A to this letter is the relevant demand. It appears that a copy of this letter was forwarded by the Deputy Labour Commissioner to the Company by his Memo., dated 29th April 1963 (vide Ext. I2). Paragraph 2 of the Union's letter in question would show that the Company was not showing any inclination to settle the disputes in Schedule A, and was desirous of referring them for adjudication. Item No. 3 of Schedule A is the claim for all the three years under reference. The second paragraph of the letter clearly shows that this demand must have been made by the Union before 16th April 1963 and it must have been under discussion for some period before that date. It was for the Company to show when the demand for the years 1960-61 and 1961-62 was raised by the Union for the first time. It may fairly be presumed that the Company is in possession of papers to show this. As those papers have not been produced, I make an adverse inference against the Company and held that demand for bonus for all the three years must have been made within reasonable time. The contention of Shri Dey that the demand for the last two years suffers from belatedness is, therefore, rejected.

Both parties have filed charts showing calculation of available surplus according to the Full Bench Formula. The Union's charts for the three trading years 1959-60, 1960-61 and 1961-62 have been respectively marked Exts. 18, 18(a) and 18(b). Each exhibit consists of two sheets, the first sheet containing the various items of amounts which are required to be considered for calculating available surplus and the second sheet showing the calculation of rehabilitation costs. The charts submitted by the Company have been marked Exts. P, P1, and P2 for the three years in question. Each of these exhibits contains several sheets. The first sheet corresponds to the first sheet of Union's charts and other sheets show calculation of rehabilitation costs, the amount of working capital, etc. As the Company is incorporated in U.K. it maintains its accounts in sterling currency.

According to the Union the following is the amount of available surplus:

1959-60	...	... £617,708
1960-61	..	... £850,204
1961-62	...	... £495,139

According to the Company's calculations there has been no surplus in any of these years, but there has been deficit all through as tabulated below:

1959-60		... £1,210,377
1960-61	...	... £1,384,698
1961-62	...	... £1,823,926

The calculation charts of both parties for all the three years follow the same pattern. So it will be sufficient if the charts of the parties relating to the first year of Union's claim are considered in detail.

The net profits for the year 1959-60 were £2,011,212 being the balance carried to Net Revenue Account of the following year (vide page 4 of Ext. O1 which is the Report of the Directors and statement of accounts for the year ended 31st March 1960). After adding back the depreciation amount for the year and subtracting interest on Debentures, the Union has calculated the gross profits to be £2,756,267. The Company has added back a further amount of £117,094 being bonus for the year and calculated the profits to be £2,873,361 which is higher than the Union's figure and is, therefore to

the advantage of the Union. These figures appear in the first page of Ext. P (Company's chart) and Ext. 18 (Union's chart).

I now come to the various prior charges which have been categorised under six heads, namely, (a) to (f) by the Company. The first item is depreciation. According to Company's chart (Ext. P) this amount is £808,552 whereas according to Union's chart it is £879,743. Company's Chartered Accountant Shri Salil Kumar Mitra (O.P.W. 10) accounts for this difference at page 177 of his evidence by stating that for purposes of calculating depreciation he has taken income tax ordinary and extra-shift allowances whereas the Union has taken the depreciation figure from the statement of accounts and subtracted the estimated depreciation on assets added during the year. As the Company's figure under this head of prior charge is lower it is to the advantage of the Union.

Under item (b) of Prior charges the Company's chart shows a figure of £1,112,609 on account of notional income tax. The calculation of a tax has been shown at the bottom of the first page of Ext. P. According to Union's chart (Ext. 18) this figure is £822,191. This difference is due to two reasons as was pointed out by the Company's Accountant at page 178 of his evidence. The Union did not deduct a sum of £298,763 which was the amount of Development Rebate admissible to the Company and calculated tax at 45 per cent. instead of 63 per cent. which was the rate of income tax payable by a non-resident company like the present Company. I accept the Company's figure under this head and hold that the amount of prior charges under Income Tax should be £1,112,609 as claimed by the Company.

The next and third item of prior charge is fair return on capital under this head which is item (c) of Company's chart it has claimed a sum of £417,854, the corresponding amount in Union's chart being £350,759. This difference has been accounted for by the Company's Accountant at page 178 of his evidence by stating that for the purpose of calculating return on paid up capital he has included the premium received on the issue of share capital. No authority was shown by Shri Dey on behalf of the Company for justifying the inclusion of such premium on share capital and he practically conceded that the Union's figure may be accepted. So I accept the Union's figure of £350,759 under this head of prior charge.

I now pass on to item (d) which is the fourth head of prior charge, namely, fair return on Reserve used as working capital, which was one of the most contentious items. The Company has claimed a sum of £58,409 under this head which is nil in the chart of the Union. The Company has claimed a sum of £58,409 at 4 per cent. on a working capital of £1,460,216. The calculation has been made in accordance with the sixth schedule of the Electricity (Supply) Act. In the corrresponding chart of the Union the amount of working capital has been shown as £799,359 which is the excess of current assets over current liabilities, but no return has been allowed because the consumers' deposit amounting to £899,945 is sufficient to meet the working capital.

Shri Pandey on behalf of the Union drew my attention to two decisions of the Supreme Court for the purpose of showing that the Company's calculation of working capital and of the return claimed on it is not correct. One of these decisions is reported in 1963, II, L.L.J., page 358 (Bengal Kagazkal Mazdoor Union versus Titagarh Paper Mills Co.). It has been observed at page 364 of that report as follows:

> "What is usually done is to take into account the liquid assets of various kinds available at the beginning of the relevant year and the total of such assets available at the beginning of the year is considered as working capital for that year, if there is evidence that it has been actually used during the year."

Further down, Their Lordships again observe as follows:

> "But the liquid assets available at the end of the year will usually be of two kinds; firstly there will be cash assets in the various reserves and secondly there will be assets in the shape of raw materials, etc."

The evidence of the Company's Accountant Shri Salil Kumar Mitra (P.W. 10) at page 179 would show that the amount of working capital has been calculated exactly by this method. He has taken the balances of stores and cash and bank balances on the last day of each month from the books of accounts. The relevant statement appears at the last page of Ext. P. The average for a month would be £1,012,862 on account of stores and £631,249 on account of cash bank balances and fixed deposits. The total of these two figures is £1,644,111. The Company has taken a reduced figure of £1,460,216 because a certain amount had to be deducted under the Electricity (Supply) Act as per statement Ext. Q. The only objection which Shri Pandey could urge was that the Company has taken the figures of 12 months and divided the total amount by 12 for striking out an average whereas the Supreme Court decision says that the total amount of liquid assets available at the beginning of the year should be considered as the working capital of that year. In my opinion the Company's calculation of working capital in no way offends against the decision of the Supreme Court. Working capital varies from month to month and even from day to day. So there is nothing wrong if the Company has given the figures of 12 months and then struck out an average. Even if the figures of only the first month be taken, the total of stores cash and bank balances would be £1,011,688 + £349,142, or £1,360,830, which is not very much shorter than the amount of £1,460,216 claimed by the Company. So the decision of the Supreme Court does not help the Union in as much as the Company has proved that the working capital for the year in question was comprised of liquid assets, such as, stores, cash and bank balances.

The next and important point is whether the above liquid assets were actually used as working capital during the year in question. Shri Pandey referred me to the Supreme Court decision in the case of Aluminium Corporation of India versus Their workmen reported in 1963, II, L.L.J., page 629 and contended that the balance-sheet is not sufficient for

proving this fact and it must be proved by the accountant or some other officer of the Company. In the present case the Company has examined its Accountant (P.W. 10) who has proved by his sworn evidence that working capital as calculated by him was actually employed in the business of the Company. The Union's case that the amount of working capital should be determined by deducting the amount of current liabilities from current assets is rather disfavoured by the two decisions of the Supreme Court cited above and its contention that working capital was provided from the consumer's deposit cannot be sustained as it runs counter to the evidence of the Accountant. It is also extremely unlikely that the Company would fall back on that amount for conducting its day-to-day business when it had sufficient liquid assets in the shape of stores, cash and bank balances. In the circumstances I hold that the Company has proved that it is entitled to the return on working capital claimed by it.

As to item No. (f) of prior charges I may say that both parties have deducted a sum of £85,866 on account of Contingencies Reserve Fund.

I next proceed to consider item (e) of the prior charges listed in the Company's chart marked Ext. P. Against this item the Company claims an amount of £1,600,448 as additional amount required for rehabilitation. This amount is shown as nil in the corresponding chart of the Units (Ext. 18). Naturally iit was a very hotly debated item.

Shri Pandey on behalf of the Union made some general submissions against this claim of the Company. He took me through portions of reports of the Chairman for the relevant years (Ext. O1 to Ext. O3) and submitted that the reports do not show that the Company has any programme or scheme for replacement of any plant or machinery. I am not aware of any decision which makes it incurbent upon a Company to have any actual scheme for replacements for the purpose of claiming rehabilitation costs under the Full Bench Formula. The reports of the Secretary show that in each year special appropriations are made for plant expansion and replacement (vide page 3 of Ext. O1, O2 and O3). Similarly pages 6 and 7 of these annual reports in which an account is given of capital expenditure and depreciation, would show that many items of plant and its accessories are scrapped during each year and there are additions in the block too. These additions obviously represent not only new additions, but replacements too. So the argument of Shri Pandey that the Company has no replacement programme and so, no necessity for replacement, must be rejected.

The second argument of Shri Pandey in this connection was that the Government may acquire this concern after 1970 by virtue of an agreement and so the Company is not likely to spend any more money for replacing obsolete and scrapped machinery. This argument does not appear to me to be sound because the acquisition of this concern by Government is after all a problematic fact and being a vital industry of public utility, the Company must keep its plant and machinery in good gear by making suitable replacements or substitutions where necessary.

I now come to the actual calculations of rehabilitation costs. The Company's calculations have been shown in the second, third and fourth sheets of Ext. P series and those of the Union are contained in the second sheet of Ext. 18 series. The original costs of various items of the blocks have, of course, been taken from the annual reports of the directors and statements of accounts (Ext. O series). It has been held by the Supreme Court in the case of South India Mill Owners' Association and others versus Combatore District Textile Workers' Union and others reported in 1962, (1) L.L.J., page 223, that in determining the claim of the employer for rehabilitation, two factors are essential to ascertain: first, the multiplier and that has to be done by reference to the purchase price of the machinery, and the price which has to be paid for rehabilitation or replacement; the second problem is the determination of the divisor and that has to be done by deciding the probable life of the machinery. It also goes without saying the rehabilitation claim must be proved by the Company.

Shri Pandey made an initial argument that the Company has wrongly included some items in its rehabilitation chart, such as meters and switch gear, and service connections—overhead and underground —and other assets such as vehicles and office equipment which do not form any part of the plant and machinery. This argument may apply to vehicles and office equipment but certainly not to meters and switch gears and service connections without which it would be impossible for the Company to distribute electrical energy among its consumers. Shri Dey was prepared to give up the claim regarding vehicles and office equipment.

Coming now to the multipliers I find that they have been given in column 2 of pages 2 and 3 of Ext. P series which are the charts of the Company. The highest multiplier is 3.50 for building containing generating plant and erected in or before 1939. For different parts of plant and machinery the figures vary between 3.25 at the highest and 1.0 at the lowest. The Company has examined three experts for proving the rise in prices of machinery and building materials. Shri H. C. Maxwell (O.P.W. 7) who is a B.Sc. of Electrical Engineering and a member of the Institute of Engineers and a representative of C. A. Parson & Co., Manufacturer of Turbo Alternative Equipment, has proved that the cost of replacement of turbine plant purchased in 1939 would be approximately 4.55 times the cost of 1939 at the present day. He supported his evidence by means of a graph (Ext. N). The Company has taken this multiplier as 3.5. This is to the advantage of the Union. Similarly Shri Tridib Ranjan Chakraborty (O.P.W. 8) who is a Sales and Contract Engineer of Messrs. Babcock & Wilcox of India has proved that the present value of Boiler plant and its ancillaries has gone up by 5 times as compared with the price of 1939. The Company has given the price factor as 3.5. Shri B. K. Roy (O.P.W. 9), a Civil Engineer of Associated Engineers Private Ltd., has filed a chart showing the gradual increase in costs of construction of buildings since 1939. The chart is marked Ext. N1. Compared with this chart the company has claimed lower price factors. The witnesses for the Company have proved this rise in costs not only on 1939 base but also by taking some other intermediate years as base. The rise in costs of installation of Mains is proved by the charts which are the third pages of calculation of rehabilitation costs. Those charts are proved by Company's Accountant (O.P.W. 10). As against

this evidence the Union has examined only one witness, namely, Bimal Chandra Mitra (P.W. 59), the Vice-President of the Union. He is a matriculate and he does not possess any accountancy qualification. He serves in the Planning Department of Britannia Engineering Co. He has prepared the bonus charts for the Union. The rehabilitation charts for the Union would show that the price factors in the case of buildings, plant and mains have been taken respectively at figures of 1.5, 2.5 and 1.5. At page 80 of his evidence the above witness has said that regarding buildings he has taken the price factor as 1.5 from his general experience. Regarding machinery he has stated at page 81 that he has not purchased any machines or other materials used by this company. So his evidence on the question of comparative rise in prices of buildings and different parts of plant is altogether valueless and I accept the price factors as given by the Company which are lower than those given by the experts and are, therefore, to the advantage of the Union.

I next proceed to consider the other essential factor required to be ascertained in calculating rehabilitation costs, namely, the divisor or life of the plant. The Company has given the probable life of various parts of the plant in accordance with the table of life given in the seventh schedule of the Electricity (Supply) Act and also supported it by the oral evidence of the three experts I have already named. In the case of buildings containing generating plant the life has been taken as 30 years and in the case of other buildings as 50 years. The life of boilers and turbines has been taken as 25 years and that of meters and switch gears as 26 years. The life of transformers has been taken to be 35 years and those of underground mains and service connections and over-head mains and service connections as 40 years and 25 years respectively. Shri Pandey contended that the life of different parts of an electrical plant has been given in the Seventh Schedule for the purpose of creating a depreciation reserve under section 68 of the Act and it has no bearing on the actual useful life of various parts of an electrical plant. This argument of Shri Pandey has no force because when a statute allows depreciation on plant and machinery, it does so with due regard to their probable life and not arbitrarily. Moreover, there is the evidence of experts for the company in this case which would show that the life of different components of an electrical plant as given in the seventh schedule of the Electricity (Supply) Act may be fairly taken to be their normal probable life.

As against the above evidence of the Company, the Union has assessed 45 years as the life of buildings, 0 years as the life of plant and 100 years as the life f Mains. Such assessment of life is based only on ie evidence of P.W. 59, Bimal Chandra Mitra who is not an expert and about whose evidence I have lready made some comments. Moreover, this itness who prepared the rehabilitation charts for the Inion has not taken into account the life already run y different parts of the plant, but has proceeded on ie assumption that the whole plant has been installed the year of bonus claim. In view of all these facts ie Union's evidence about the probable future life of the plant is altogether worthless and I accept the evidence of the Company on this point.

I now come to the question as to what amount should be deducted each year from the total claim for rehabilitation. The foot notes at the bottom of page 2 of rehabilitation chart for 1959-60 (Ext. P) would show that general reserves as at 31st March 1960 less reserves used as working capital, have been set off against the item buildings and special appropriation and special reserves have been set off against the item plant. The consumers' deposit has also been set off. After these deductions, the claim for 1959-60 amounts to £2,409,000 from which the normal depreciation for the year amounting to £808,552 has been deducted and the balance of £1,600,448 has been claimed as net rehabilitation costs for 1959-60. I do not think that any further amount on account of reserves should be deducted from this amount.

I have already observed that the Company is not entitled to any return on share premium amount. The Company should not also be allowed any rehabilitation costs on account of vehicles and office equipment. These two reductions, will, however, amount respectively to £417,854 – £350,759 and £35,400, that is, a total of £102,495 and if that is deducted from the claim as made in the first page of Ext. P which is £1,600,448, the balance will still be a huge deficit of £1,497,953.

From my foregoing findings it will be clear that there was no available surplus for 1959-60, from which any amount can be given to the workmen as profit bonus. There was a huge deficit on the basis of the Full Bench Formula.

I have already said that the bonus calculations of both parties for all the three years are exactly of the same pattern. What I have said about the calculations for 1959-60 applies mutatis mutandis to the two subsequent years. The deficit for these two years are larger than the deficit for 1959-60 and the Union is not entitled to get any bonus for these two years either.

In the course of his argument Shri Dey filed three charts—one for each year—for the purpose of showing that even after making the largest concessions in favour of the Union it would be seen that there is a deficit in each year. In these charts which are marked X, Y and Z for identification and which are given below the amount of return on capital as claimed by the Union has been accepted. So also the amount of reserves used as working capital. The rehabilitation costs of buildings, plant, etc., up to 1939 have been eliminated as also costs of replacement of furniture vehicles, etc. Even after making these concessions, which are not admissions of the Company, it will be seen from the following charts that the amount of deficit for the years 1959-60, 1960-61 and 1961-62 was respectively £267,148, £274,458 and £645,427. So in any view of the matter the Union is not entitled to claim any profit bonus for the three years of claim.

CHART X

The Calcutta Electric Supply Corporation Ltd.
Calculation of Available surplus for Bonus—1959-60.

	£	£	£
Deficiency as per our calculations.	..	..	1,210,377
Deduct :			
(1) Fair Return on Capital—			
Claim by Company ..	417,854		
Less—calculated by Union	350,759	67,095	
(Representing 6 per cent. on share Premium amounting to £ 1,118,264.			
(2) Fair Return on Reserve used as Working Capital—			
Working capital—			
Claimed by Company (per E. S. Act).	1,460,216		
As per Union's calculations.	799,359		
	660,857		
4 per cent. thereon ..		26,434	
(3) Rehabilitation—			
Amounts claimed in respect of—			
Vehicles, Furniture, etc.	35,400		
Buildings, Plant, etc., up to 1939.	814,300	849,700	
			943,229
Deficiency			267,148

CHART Y

The Calcutta Electric Supply Corporation Ltd.

Calculation of Available Surplu for Bonus –1960-61.

	Lb.	Lb.	Lb.
Deficiency as per our calculations.	..	..	1,348,698
Deduct—			
(1) Fair Return on Capital—			
Claimed by Company ..	417,854		
Less—Calculated by Union.	350,759	67,095	
(Representing 6 per cent. on Share Premium amounting to £ 1,118,264.)			
(2) Fair Return on Reserves used as working capital—			
Working Capital cliamed by Company (per E. S. Act).	1,466,594		
As per Union's calculations	1,165,459		
	301,135		
4 per cent. thereon ..	..	12,045	
(3) Rehabilitation—			
Amount claimed in respect of :—			
Vehicles, Furniture, etc.	44,000		
Building, plant, etc. ..	987,100	1,031,100	
			1,110,240
Deficiency			274,458

CHART Z

The Calcutta Electric Supply Corporation Ltd.

Calculation of Available Surplus for Bonus—1961-62.

	£	£	£
Deficiency as per our calculations.	..	..	1,823,926
Deduct :—			
(1) Fair Return on Capital—			
Clamed by Company ..	417,854		
Less – Calculated by Union	350,759	67,095	
(Representing 6 per cent. on share premium amounting to £ 1,118,264.)			
(2) Fair Return on Reserves used as Working capital :—			
Working Capital : Claimed by Company .. (Per E.S. Act.)	1,516,941		
As per Union's calculations	1,374,332		
	142,609		
4 per cent. thereon ..		5,704	
(3) Rehabilitation— Amount claimed in respect of :—			
Vehicles, Furniture, etc.	61,100		
Buildings, Plant, etc., up to 1939.	1,004,600	1,105,700	
			1,178,499
Deficiency			645,427

Issue No. 4—Free housing or house rent allowance

The demand of the Union in the written statement under this issue is that all workers of the Company should be provided with free housing accommodation and where that is not possible the workmen must be paid house rent allowance at 15 per cent. of their wages subject to a minimum of Rs. 15 per month. In the charter of demands, dated 21st November 1960 (Ext. 1), house rent was claimed at 20 per cent. of total wages. So the demand was a little lowered in the written statement. The Company's case is that it provides free quarters only to those employees who require them for the exigencies of service and the cost of housing accommodation being one of the components of wage structure, no additional burden should be imposed upon the company under this item.

It is a matter of common knowledge that the problem of housing accommodation is very acute in Calcutta and its suburban industrial areas. Rented houses have become expensive as well. P.W. 30 Naruf Khan has stated in his evidence that he pays a rent of Rs. 16 for a small house at Shyamnagore. His evidence is corroborated by his landlord Sushil Kumar Basu (P.W. 33). Another workman Niranjan Dey (P.W. 50) has stated that he pays a rent of Rs. 25 for a small room and a kitchen at Matiabruz where the Southern Generating Station is situate. This is really very hard for the workmen, a substantial portion of whose earning goes towards payment of house rent. But the question is whether the Company should be asked either to provide all its workmen with free quarters or in the alternative to compensate them adequately on this account.

The question of providing workmen with free quarters or compensatory allowance in lieu thereof cropped up before Industrial Tribunals from time to time. This was so for the first time before adjudicator Shri R. Gutpa in 1947. The Union then claimed free housing quarters for its workmen and in the alternative 10 per cent. of basic pay with a minimm of Rs. 7. The claim was opposed by the Company and rejected by Shri R. Gupta (vide page 14 of Ext. H). The matter was again agitated before adjudicator Shri M. C. Banerjee in 1951 when house rent was claimed at 25 per cent. of the basic pay with a minimum of Rs. 15 per month. The claim was rejected by the Tribunal (vide page 43 of Ext. H1). There was an appeal against the award of Shri Banerjee and the learned Judges who heard the appeal confirmed the above award of Shri Banerji after observing that house rent is ordinarily taken into account in fixing wages and having regard to the wage level and the rate of dearness allowance of the Company, this claim of the Union was not justified (vide page 10 of Ext. H5). The self-same matter was agitated before Shri Palit in 1955 being issue No. 7 of that reference. The matter was dealt with by the learned Judge from pages 24 to 26 of his award (Ext. H3) and he negatived the claim of the Union expressing only a wish that the Company would make use of Government grant for constructing quarters for its workmen. There was an appeal aganist this award, but pages 13 and 14 of the appellate judgment (Ext. H4) would show that the question of house rent was not pressed in appeal. The Union has again raised this matter presumably in the belief that failures are the pillars of success.

On behalf of the workmen the Union has claimed free quarters or equivalent monetary benefits for all its workmen. Company's Personnel Officer Shri Monoranjan Sen (O.P.W. 6) stated at page 155 of his evidence that the Company provides housing to a nucleus of its workmen to meet emergent situations. He elaborated this statement in his cross examination at pages 164-165 in the following way:

> "In the whole of the Company approximately about 15 per cent. of the workers are provided with housing accommodation. There is nothing on record to show the criterion under which the 15 per cent. workers are provided with housing accommodation. This is left entirely to the departmental heads. This discretion is exercised in favour of such workers as are considered necessary for emergent circumstances."

Shri Pandey contended before me that the generation and distribution of electricity being a continuous process and the punctual attendance of workers being vitally necessary it would be advantageous to the company to provide free quarters to its workmen in the vicinity of the generating stations and sub-stations. He also submitted that the Company can easily construct quarters with Government loan and subsidy under the Industrial Housing Scheme. The construction of quarters for such a vast number of workers as is employed by this Company is a project of gigantic magnitude and the Company is the best judge to decide whether it would undertake the task. I do not think that the Tribunal would be justified in giving any direction to the Company.

Shri Pandey argued in the last resort that as a matter of fact some workmen are occupying a Company's building at Matiabruz station free of rent and some others have constructed quarters of their own on Company's land at that station and also at Cossipore generating station without payment of any rent and there should be no reason why the remaining workmen should not get the same privilege. The evidence of Company's witnesses No. 4, George Edrick Turbatt at pages 130 and 144 would show that some workers were allowed to occuply an ex-Japanese match factory at Metiabruz and some were allowed to construct quarters on Company's land at Metiabruz and Cossipore during the last war and also during the riots of 1946. These were emergent and temporary measures and the workmen are not vacating the building which has become dilapidated and are not also quitting the Company's land. I believe this evidence and I am of opinion that no case for providing the workmen with free quarters or in the alternative for allowing monetary compensation has been made out.

Issue No. 5.—Festival holidays for shift workers

Issue No. 7—Night shift allowance

Issue No. 9.—Fixation of duty hours of shift workers at 45 hours per week or fixation of corresponding enhanced pay

As all the above issues concern shift workers, they are taken together for adjudication.

The generation and supply of electricity being a continuous process, a substantial number of shift workers has to be employed at the various generating stations of the Company. Mr. George Edrick Tarbatt (O.P.W. 4), Deputy Chief Engineer, Operation, has stated some of the conditions of service of a shift worker at page 118 of his evidence which runs as follows:

> "There are two distinct categories of workers in the generating stations, namely, shift workers and non-shift workers. Shift workers work eight hours per shift and six shifts in six days. In a span of twenty-four hours we have got three shifts. The hours of the first shift which is the night shift are from 11 p.m. to 7 a.m. Second shift is known as the day shift which is from 7 a.m. to 3 p.m. and the third shift is known as the evening shift and it is from 3 p.m. to 11 p.m. A shift worker gets a day off after the completion of six shifts. This day off may fall on any day of the week from time to time."

Having mentioned these preliminary facts about shift working I shall now deal with issues Nos. 5, 7 and 9 one by one.

Issue No. 5

The demand under this issue figures under item No. 8 of the Union's charter of demand (Ext. 1). In its written statement the Union has prayed that shift workers may be allowed to avail themselves of all festival holidays which are also known as public holidays like all other workers for the Company, and if that is not possible by reason of the continuous process of their work, then the holidays may either be staggered out for them within a reasonable period or they may be allowed to accumulate as leave to their credit. The Company contends that additional payment is made to shift workers for working on holidays and there is no valid reason for changing the existing practice.

It is almost compulsory for a shift worker to work on a festival holiday. He can avail himself of a festival holiday only if it coincides with his weekly off day. Otherwise, he is marked absent and his wages for the day is deducted if he does not turn up for duty on a festival holiday (vide evidence of Tarbatt, O.P.W. 4 at page 137). If a shift worker works on a holiday he is paid two and half times his normal daily wages which is technically called time and a half rate (vide evidence of Tarbatt, O.P.W. 4 at page 137 and the evidence of Monoranjan Sen O.P.W. 6 at page 155). The Union contends that shift workers and non-shift workers should be treated on the same footing in the matter of enjoyment of public holidays and if that is not possible, then either the holidays may be staggered out for shift workers or they may be allowed to accumulate as leave to the account of shift workers to be availed of in future as and when necessary. It would appear that a demand of a very similar nature was put forward before Shri R. Gupta and accepting the demand of the Union be allowed one day's wages, meaning evidently one day's additional wages, to shift workers for working on Sundays and other Gazetted holidays (vide pages 11 and 12 of Ext. H). This double wages has since been raised to two and half times the normal wages for one day. It has been conceded by the Union that the work of shift workers being of a continuous nature, it cannot be stopped for a moment during the day or night. They are given adequate compensation for working on a holiday. The Union wants to retain this benefit for shift workers and at the same time it claims that for working on a holiday, shift workers should be given a paid day off either shortly before the festival holiday or soon after it. In my opinion this is a claim of a double benefit.

Shift working has been specifically provided for in paragraph 12 of the standing orders of the Company (Ext. C) which lays down that shift working shall conform to the regulations of the Factories Act. Shri Pandey submitted that sometimes a non-shift worker is transferred to shift work and such transfer results in the curtailment of his holidays which is nothing but a prejudicial change in the condition of his service. Shri Choudhury, however, made a positive statement on behalf of the Company that there is no such transfer without the consent of the worker concerned and if he does not give his consent he does not incur any penalty or punishment. So there is no substance in this submission of Shri Pandey.

Shri Choudhury submitted on behalf of the Company that it is prepared to stagger out festival holidays for shift workers but in that case they should not be allowed two and half times of their wages for their work on holidays which would then be their normal working days. Shri Choudhury further submitted that the Company is prepared to give the shift workers one and half times of their wages for working on a festival holiday and give them a corresponding day off with full wages within a reasonable period. This suggestion is very fair and reasonable and I accept it. So my adjudication under this issue is as follows:

> If a shift worker works on a festival holiday and does not want any corresponding holiday the existing practice will apply. If he works on a holiday and wants a corresponding day off then he will get one and half times of his wages for working on the holiday and another paid off day to be staggered out by the Company within a reasonable period before or after the holiday. But in such a case the workman concerned must give at least ten days' prior notice to the Company that he desires to have a corresponding holiday.

Issue No. 7—Night shift allowance

On behalf of shift workers night shift allowance has been claimed by the Union at 25 per cent. of the normal wage for any work done during 6 p.m. and 6 a.m. Incidentally such a claim has also been put forth on behalf of workers who are sometimes required to work duirng night, such as emergency workers. In the letter of demand this claim was made at 50 per cent. of normal wages (Item 13 of Ext. 1). The Company's case is that work in the night shift is done by rotation and work-load during the night is much less than at other times and there is no justificaion for any such claim.

On behalf of the Union several witnesses were examined for the purpose of proving that night allowance and night shift allowance are paid by many companies at various rates. These witnesses are Sammu Khan of Lever Brothers (P.W. 16), Debi Ghose of WIMCO (P.W. 22), Bimal Mukherjee of Eastern Battery Makers (Private) Ltd. (P.W. 27), Ajit Kumar Mukherjee of Hindusthan Lever Ltd. (P.W. 36) who proves a memorandum of agreement (Ext. 12b) which provides for shift allowance, Rajeswar Singh of Britannia Engineering Co. (P.W. 37), Ahi Bhusan Ganguly of Eastern Railway (P.W. 38), Ajmatullah of National Engineering Works (P.W. 39), Abdul Mannan of Caltex (India) Ltd. (P.W. 46) and Ashimes Roy Chowdhury of Alkali and Chemical Corporation of India Ltd. (P.W. 55).

It would appear that a night allowance at Rs. 5 per hour was claimed before Shri G. Palit in 1955 on behalf of workmen not routined to do night work. This demand was turned down by the learned arbitrator (vide pages 27 and 28 of Ext. H3). No such claim was then put forth on behalf of shift workers who have got to work at night by rotation. It was urged on behalf of the Company that it is

not permissible for workmen to claim any such special allowance where night work is an incidence of their normal work and where it is done by rotation. In support of this contention the Company relied on the Full Bench decision of the Labour Appellate Tribunal in the case of Asbestos Cement Ltd. reported in 1954, 1, L.L.J., page 656. It was held in that case that where the manufacturing process, for technical reasons, is a continuous one and work in night shift is done by rotation no additional remuneration can be claimed by workmen for night shift work. Shri Pandey could not point out any case in which any departure has been made from the above view. The present case is covered by the authority of the above decision. Night shift work is done in some of the departments of generating stations of the Company not with the object of making additional profit as in the case of other companies, but because the very nature of the industry necessitates continuous work in those departments thoroughout day and night. So I hold that the workmen are not entitled to claim any additional money or benefit for their night shift work.

Issue No. 9.—Fixation of duty hours of shift workers at forty-five hours per week or fixation of corresponding enhanced pay

At page 23 of its written statement the Union has stated that the normal duty hours of the Company in the generating stations are 45 hours a week. The working hours in the office are still less. Nearly 40 per cent. of the workers engaged in shift work are required to work 48 hours a week. They are not also allowed half an hour's daily recess which is enjoyed by other workers and which is provided in the Factories Act. So the Union prays at page 39 of its written statement that shift workers should have 45 hours' work per week with a rest period of half an hour each day, or in the alternative 50 hours' extra wages per month—24 hours' wages for extra period work and 26 hours' wages for working during recess period.

The Company's contention is that it is permissible to fix different working hours for different categories of workers so long as it does not militate against the provisions of the Fatcories Act. As shift workers are engaged in a continuous process the Company is justified in not allowing them the rest interval of half an hour every day which is allowed to other workers under the Factories Act.

It appears that the question of the number of G. Palit in 1955, but the Mazdoor Union excluded the case of shift workers. The Tribunal refused to disturb the existing working hours of the Company vide page 16 of Ext. H3).

Paragraph 12 of the Standnig Orders of the Company provides for the carrying on of shift working according to the regulations of the Factories Act. Shri Chowdhury, learned Counsel who argued this part of the case on behalf of the Company, contended that the working hours fixed for shift workers do not violate any of the provisions of the above Act. He draw my particular attention to sections 51, 55 and 64 of the Factories Act, 1948. The first section provides that an adult worker in a factory may be made to work up to 48 hours in any week. Section 55 provides for the rest interval of half an hour after five hours' work under sub-section (1) and six hours' work under sub-section (2), clause (d) of sub-section (2) of section 64 of the Act provides for exemption of the operation of section 55 of the Act in cases where, for technical reasons, the work must be carried on continuously. The net position, therefore, is that a shift worker may be made to work for eight hours a day without any rest interval for six days in a week if the nature of his work is such, as in the present case, that it must be carried on continuously.

Shri Pandey, however, contended that as compared with other workers shift workers put in three hours of extra work in a week and for this they must be suitably remunerated. His contention that a shift worker must also get additional remuneration for not getting the rest interval may at once be negatived because a non-shift worker enjoys the rest interval outside his weekly duty hours of 45 hours. After hearing the learned representatives of both parties I do not see why a shift worker should not get some additional remuneration for his extra three hours' work in a week. As compared with a non-shift worker he labours under some disadvantages. He has to work at night during night shifts for which he does not get any additional allowance. He has to work continuously for eight hours and he does not get any rest interval for relaxation. Normally he has got to work on festival holidays. Of course he gets additional remuneration for this. But then it is somewhat hard for a workman not to be able to enjoy a festival holiday on the day the festival actually happens. On all these considerations I am of opinion that a shift worker should be remunerated for work done over and above 45 hours in a week.

The next question is what should be the measure of remuneration for such extra work. Shri Pandey contended that it should be paid on overtime basis as provided in section 59 of the Factories Act. I do not accept this contention because this additional work is done by a shift worker in the course of his normal duties. But I call it additional work as compared with the work of his non-shift fellow workers. In the circumstances I direct that the additional payment will be the payment of normal wages including D.A. and for each hour of extra work done by a shift worker in a month over and above 45 hours in a week, he shall get 1|8th of his daily wages including D.A.. To illustrate, if a shift worker works for 12 such extra hours in a month he will get basic wages and D.A. for one and half days for each work in addition to his monthly wages.

Issue No. 6—Supply of waterproof and warm clothing to outdoor workers and extension of uniform facilities to all

This demand of the Union has been set forth at pages 36 and 37 of its written statement. The various kinds of uniforms and other clothings and outfit required for different kinds of workers have been mentioned there. The Union has also prayed that the uniforms may be periodically washed at Company's cost or a washing allowance of Rs 8 per month may be allowed.

The Company's case is that uniform is supplied to some of its workmen either for its own prestige or where the workers are likely to spoil their own clothing in the discharge of their duties. This matter is concluded by the last adjudication proceedings and the claim of the Union is extravagant and absurd.

It appears that this matter was agitated before Shri G. Palit and by his award of 1955 he allowed some uniform to coal mazdoors consisting of blue shirts and khaki shorts (vide pages 18 to 20 of Ext. H3). It would further appear that in 1961 there was a reference before adjudicator Shri S. N. Guha Roy in which "Boiler Suits" were claimed on behalf of workmen while engage in the operation of floating safety valves in boilers. This demand of the Union was rejected by him (vide Award—Ext. H6).

The Union is claiming uniform consisting of four suits of dress of different descriptions for different classes of workers, two pairs of shoes every six months, winter clothing and waterproof and umbrellas during rains. The demand, on the face of it, appears to be unrealistic and fantastic. If all the workers of this Company numbering about 7,000 are to be supplied with such uniform and outfit as are demanded by the Union then it would entail very heavy expenditure and will seriously affect the finances of the Company. The Union examined some witnesses for proving that some companies supply their workmen with uniform. I mention the names of some of these witnesses. They are Ajit Kumar Chatterjee (P.W. 36) of Hindusthan Lever Ltd., S. M. Ajimatullah (P.W. 39) of Harbanslal Malhotra & Sons (Private) Ltd., Abdul Mannan (P.W. 46) of Caltex (India) Ltd., Sailaja Bhusan Das (P.W. 52) of Riverside Bhatpara Electric Supply Co. Ltd. and Hari Sankar Jha (P.W. 56) of Calcutta Tramway Company. The Calcutta Electric Supply Corporation also gives some clothings, waterproofs, umbrellas and other kinds of outfit to some of its workmen as per chart marked G5.

Shri Chowdhury submitted on behalf of the Company that uniform and other articles of outfit are supplied to some of its workers on two principles, namely, for the prestige of the Company and secondly, in cases where the clothings of workers are likely to be spoiled or soiled by reason of the dirtiness of the work. He contended that the fact that a few other companies are supplying uniform to some of its workmen should not be made a ground for making this Company supply uniform and other articles of outfit to all its workmen without any exception. I agree with the contention of Shri Choudhury that the principles adopted by this Company in the matter of supplying uniform are just and reasonable. For the purpose of satisfying myself as to whether any workmen of generating stations the atmosphere of which was said to be very dirty and sooty by Shri Pandey, can reasonably claim any uniform on the application of the above principles, I inspected the Southern Generating Station of the Company at Metiabruz. I went round the coal yard, the boiler house section, the turbine plant section and the workshop which are the principal departments of this station. The turbine plant section appeared to be fairly clean and no worker of that section can reasonably claim any uniform facility. The atmosphere of the workshop, though not as clean as that of the turbine house, did not appear to be so dirty or sooty as to entitle the workmen of that section to get any uniform. The coal yard mazdoors are getting some uniform under the award of Shri G. Palit. It is the boiler house section which struck me as deserving of special consideration in this matter. I saw the workers of different categories doing their work in boiler house shift and boiler house maintenance. The work of Assistant boiler attendants struck me as particularly dirty job. They remove ashes and cinder from boilers and work in close proximity of the coal yard. Their own clothing is very soon soiled by the nature of their job. They should be supplied with two blue full plants and two blue shirts every year.

In the boiler house maintenance the work of Khalasis, Mazdoors, now known as Boiler Cleaners and general cleaners, appeared to be very dirty and their work cannot but soil their own clothing in very little time. They should be supplied with two Khaki shorts and two blue shirts every year.

On similar consideration Mains Mazdoor should get some uniform. Among other work, they have got to dig trenches to a depth of 2½ feet to 3½ feet and lay cables there. Although it is said on behalf of the Company that the Mazdoors dig trenches by tucking up their clothes, I am satisfied that this job cannot but soil their clothes in very little time. So I direct that Mains Mazdoors will get 2 Khaki half pants and two cotton jerseys every year.

With the exception of the abovementioned uniform facilities I reject the rest of the demand of the Union under this head. The periodical washing costs of the uniform will be borne by the Company.

Issue No. 8—Officiating allowance

This allowance is paid by the Company in accordance with a circular of the Agent, dated 12th June 1962 (Ext. L). The material portion of the circular is quoted below:

Acting appointment to fill a leave vacancy

Acting allowance is payable when an employee acts in a senior post in a leave vacancy for a continuous period of not less than thirty days and shall be whichever is the greater of—

(a) an allowance equivalent to the amount by which the basic pay of the employee falls short of the minimum basic pay of the senior post, or

(b) an allowance equivalent to the annual increment of the scale of basic pay of the senior post. On completion of the acting period the employee reverts to his substantive basic pay.

H. C. Bowker,
Agent.

The Union contends that the provision for payment of officiating allowance is inadequate and unreasonable and such allowance should be paid even for a day's work in the higher grade and the amount should be the difference between the wages of the man

officiating and the wages drawn by the man going on leave. The Company's case is that the existing rule regarding payment of acting allowance is just and appropriate and does not call for any revision.

It would appear that a similar claim that officiating or acting allowance should be paid even though such period may be one or two days was put forward before Shri G. Palit in 1955 but rejected by him (vide pages 28 and 29 of Ext. H3). The claim was also dismissed by the Appellate Tribunal (Judgment Ext. H4). Shri G. Palit held that the payment of acting allowance for officiating for a period of 30 days or more is a salutary rule and does not require any change. I am of opinion that the time has come when the minimum period for qualifying a worker for officiating allowance should be shortened. The days have become hard for every body and workers should be given some incentive for acting in a higher post for a reasonable period.

The Union's claim that it should be paid even for a day's work in the higher grade is manifestly absurd and unworkable. After hearing the learned representatives for both parties I think that the minimum period for payment of acting allowance should be 15 days at a stretch which would include holidays and rest days.

As regards the amount, the Union contends that this should be the difference between the wages of the man officiating and the wages drawn by the man going on leave may have been earned by him after having worked in the superior grade for a number of years and after having obtained several increaments. There is no reason why a worker of an inferior grade would get that pay although he may happen to officiate in the superior grade for the first time. The rules of the Company appear to be fair and just in this respect except for this that in clause (a) of its circular marked Ext. L the words basic pay which occur twice there should be substituted by basic pay and dearness allowance. The rules will, therefore, stand modified to the extent that officiating allowance should, from the date of operation of the award, be paid for a minimum period of 15 days including holidays and rest days and the quantum of such allowance would be the same as at present with this difference that the allowance would include both basic pay and dearness allowance.

Issue No. 10—Revision of gratuity scheme

The Company has got a scheme of gratuity which is embodied in its standing orders except for a slight recent variation. The Union contends that the retiral benefits under the existing scheme are inadequate, irrational and out of date and they call for a thorough revision in many respects. I shall presently set out the various items in respect of which revision has been prayed for. The Company contends that the scheme is a liberal one and taken along with the generous provident fund scheme of the Company, it must be held to be adequate and fair.

The retiring gratuity rules of the Company are embodied at page 18 of its standing orders (Ext. C). They are reproduced below:

Gratuities will be admissible to all workmen as follows:

(1) On death, if he has served nineteen years or more.

(2) On retirement after nineteen years of more continuous service.

(3) On retirement before completing nineteen years continuous service by reason of permanent physical or mental infirmity.

(4) On abolition of employment due to reduction of staff or similar reasons.

The amount of the gratuity will be 6¼ per cent. of the total basic wage, or salary, of the workman during his period of continuous service if such period is under twenty-four years. If the period of continuous service is twenty-four years or over, the amount will not be less then 10 per cent. of the total basic wage, or salary of the workman during his period of service.

Company's Personnel Officer, Monoranjan Sen (O.P.W. 6) has stated at page 151 of his evidence that there has been a slight variation of the first clause to the effect that in case of death of a confirmed workmen gratuity shall be admissible irrespective of the number of years of his service.

The Union wants the following alterations in the gratuity rules as regards its quantum:

(1) 12½ per cent. of total earnings of a workman on completion of three years' service;

(2) 15 per cent. of total earnings on completion of three to seven years service; and

(3) 20 per cent. of total earnings for service above seven years.

As regards the qualifying period for earning gratuity the Union has prayed that it should be made payable on completion of three years' service —no matter what may be the reason for the termination of the service of the workman concerned.

Shri Chowdhury contended on behalf of the Company that the question of gratuity was canvassed before several Tribunals in the past and the results of those awards have been crystallised in the Standing Orders of the Company as slightly modified in the case of premature death of a workman and they should not be disturbed at the instance of the Union. The award of Sri R. Gupta of 1947 shows that he made some modifications regarding the qualifying period and amount (vide pages 15 and 16 of Ext. H). The question of revision of gratuity rules was next agitated before Shri M. C. Banerjee in 1951 but he refused to make any alteration in the existing gratuity rules (vide pages 59 to 61 of Ext. H1). The matter was again raised before Shri G. Palit in 1955 who refused to revise the existing gratuity rules (vide pages 9 and 10 of Ext. 113).

Gratuity as a mode of retiral benefit has come to be recognised by Industrial Tribunals. The present gratuity rules of the Company have been in vogue since the award of Shri R. Gupta was given in 1947 except for the slight modification in the case of the death of a workman. Shri Pandey urged on behalf of the Union that the provisions for payment of gratuity are inadequate, unsatisfactory and antiquated in many respects and they require a thorough revision. He contended, in the first place, that the minimum qualifying period for earning gratuity should be three years and a graduated percentage should be introduced varying from 12½ per cent. to 20 per cent. according to length of service. At

present the minimum period is 19 years and the rate is 6¼ per cent. for service for 19 years but less than 24 years and not less than 10 per cent. for service for and above 24 years.

I shall presently come to the question of rate. As to the qualifying period I think 19 or 24 years is too long and a period of three years is too short. It has been observed by the Supreme Court in the case of Express Newspapers versus Union of India reported in 1961, (1) L.L.J., page 339, at page 398 that where an employee voluntarily resigns from service of the employer after a period of only three years there would be no justification whatever for awarding him a gratuity. Again at page 397 of the report their Lordships observe as follows:

> "Gratuity being a regard for good, efficient and faithful service rendered for a considerable period, there would be no justification for awarding the same when an employee voluntarily resigns and brings about a termination of his service, except in exceptional circumstances."

Bearing in mind the above observations of the Supreme Court and keeping in view the fact that under the present scheme of the Company the qualifying period for earning the lower scale of gratuity is 19 years and the period is 24 years for earning full gratuity, I fix 15 years as the minimum period for earning gratuity. To this extent the present rules of gratuity will stand modified.

At present gratuity is paid on certain percentages of basic wage. Shri Pandey argued that it should be paid both on basic wage and dearness allowance because the contribution of employees to Provident Fund under the Employees' Provident Funds Act, 1952, which formerly did not include dearness allowance, now includes it by an amendment of the Act in 1960. Shri Pandey contended that on the same analogy the company should pay gratuity both on basic wage and dearness allowance. I cannot agree with this suggestion because contribution to Provident Fund and payment of gratuity are two distinct and separate modes of retiral benefits and the provisions of one should not be incorporated into the other. The inclusion of D.A. in gratuity will cause a very heavy burden on the Company. I direct that gratuity would be paid only on basic wages as before.

The next question for my decision is what should be the percentage of payment. Under the present scheme the percentage is 6¼ per cent. where service is for 19 years and less than 24 years and not less than 10 per cent. where it is 24 years or more. I have decided that 15 years of service is the minimum qualifying period for earning gratuity.

In my opinion the two different rates should be maintained because that would encourage a workman to serve the company in the years of his mature experience. As I have reduced the qualifying period by four years, I shall correspondingly reduce the period of earning of the higher percentage of gratuity by four years. In the result I direct that for service up to 20 years gratuity shall be payable at 6¼ per cent. of basic wage and for service over 20 years gratuity shall be payable at no less than 10 per cent. of basic wage.

The gratuity rules, in my judgment, require one other modification. At present gratuity is forthwith payable irrespective of period of service under the following circumstances:

(1) death;

(2) on retirement by reason of permanent physical or mental infirmity; and

(3) on abolition of employment due to reduction of staff or similar reasons.

To this I would also add that gratuity would be payable in the case of removal or dismissal of a workman from service for any reason not involving financial loss or loss of property of the Company by reason of the workmen's misconduct. To this extent also the gratuity rules of the company will stand modified.

The existing gratuity rules will thus stand modified in respect of the qualifying period, the amount of gratuity and the circumstances under which it will be paid irrespective of the period of service in accordance with my previous directions.

Issue No. 11—Casual leave

Besides other kinds of leave the Company at present allows seven days' casual leave in a year to its workmen. The Union claims that the total period of such leave should be extended to 15 days in a year and the rules regarding giving of prior intimation should also be modified. The Company contends that the leave rules and leave facilities are quite liberal and they do not call for any modification.

It would appear from pages 10 and 11 of the award of Shri R. Gupta (Ext. H) that until that award was given, there was no provision for casual leave in this Company. The learned arbitrator for the first time made a provision for seven days' casual leave in addition to other leave facilities of the Company. The Union's claim was for 15 days which was only partially allowed to the extent of seven days. This matter was again agitated before Shri M. C. Banerjee in 1951. The prayer then was that the workmen should be allowed to take the entire period of seven days at a time and they should also be allowed to take casual leave to other holidays. This claim was rejected by the learned arbitrator (vide pages 49 and 50 of award Ext. H1). The matter was again agitated in a limited form before Shri G. Palit in 1955. Pages 22 and 23 of his award (Ext. H3) would show that he declined to accede to the Union's prayer that the workmen should be allowed to enjoy the entire period of seven days at a time. The Company's casual leave rules as contained in paragraph 5(a) of page 17 of the Standing Orders (Ext. C) would show that in special cases the entire period of leave may be granted at a time on a prior application being made to the Superintendent of the Department.

The leave rules of the Company as embodied in the Standing orders appear to be fair and liberal as has been observed by some other tribunals before

me. There is absolutely no ground for enlarging the period of casual leave. I would only like to make some minor modification of the rules. Sub-paragraph (b) of paragraph 5 at page 17 of Ext. C requires a workman to give prior information to the Superintendent of his department before he avails himself of the leave. Failure to give such notice would entail loss of wages. This is not reasonable. If a workman or any member of his family suddenly falls seriously ill or meets with an accident or if the workman has got to leave the station on receipt of a telegram, it may not be physically possible for him to give prior intimation. So I propose that in cases of emergency of the nature mentioned above it would be sufficient if the workman sends intimation of his intention to go on casual leave either by post or by a messenger as soon as necessity for the leave arises.

As regards the prohibition in sub-paragraph (e) of paragraph 5 that casual leave cannot be allowed to be tacked to holidays, I direct that such tacking would be allowed in cases where the actual period of leave, excluding the holiday or holidays does not exceed three days. In such cases the holiday or holidays will not be included in the period of leave. Same for these modifications the existing casual leave rules will remain operative.

Issue No. 12—Is the order of reference regarding issues 1 and 2 mentioned in the said order of reference valid in view of the settlement referred to in paragraph 11 of the Company's written statement?

A point was raised in paragraph 11 of the Company's written statement that the reference is not valid with regard to issues Nos. 1 and 2 because they are concluded by the bipartite agreement with C.E.S. Workers' Union, dated 6th September 1961 (Ext. K), and that was the only Union recognised by the Company. Shri Dey did not press this point during arguments because the Bijli Mazdoor Union had come into existence and was also agitating these and other issues before the above settlement was arrived at and so the workmen represented by that Union are not bound by it. This issue is answered against the Company.

Issue No. 13.—Is the Bijli Mazdoor Union mentioned in the Order of Reference competent to raise any dispute in respect of the Company's workmen belonging to the middle class category?

It is admitted by the Union that no employee of middle class category is its members. So this Union has no power to represent employees of that category. Shri Pandey also adduced evidence and argued the case on behalf of employees of workmen's category as distinguished from middle class category. This issue is answered in favour of the Company.

I have given my adujdications under different issues and they constitute my award which will come into operation immediately after expiry of thirty days from the date of publication of the award in the "Calcutta Gazette". Before parting with this reference I must express my appreciation of the valuable assistance given by Shri Dey and Shri Chowdhury on behalf of the Company and Shri Pandey on behalf of the Union.

Dictated and corrected by me.

R. MUKHERJEE,
Judge.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.
27-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6459-I.R./IR/10L-202(A)/63.—3rd December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1889-I.R./IR/10L-202(A)/63, dated the 19th May 1964, the industrial dispute between Messrs. Avery Company of India Private Limited, 28/2 Waterloo Street, P.O. Box No. 377, Calcutta-1, and their workmen represented by the Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Avery Company of India Private Ltd., 22|2 Waterloo Street. P.O. Box No. 377, Calcutta-1, and their workmen represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah. (Case No. VIII-139|64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri J. N. Chatterjee, Deputy Labour Adviser, Indian Engineering Association.

For the Union: Shri Bimal Mitra.

The Government of West Bengal by its Labour Department Order No. 1889-I.R./IR/10L-202(A)/63, dated 19th May 1964, referred to this Tribunal an

industrial dispute between Messrs. Avery Company of India Private Ltd., 28/2 Waterloo Street, P.O. Box No. 377, Calcutta-1 (hereinafter referred to as the Company), and their workmen represented by Avery Co. Ltd. Employees' Union, 43 Baikuntha Chatterjee Lane, Howrah (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in the case runs as follows:

Overtime allowance for the workmen of the service department when working outside the factory premises.

AWARD

The case of the Union is that the Company has got its factory at Hide Road, Kidderpore. The service department of the Company is also located in the factory. It has branches at Kharagpur and other places in West Bengal. The workmen engaged in the service department are required to work inside the factory, outside the factory at customers' premises and attend upcountry work at customers' premises outside Calcutta. The work that is done outside the factory at customers' premises is also work of the factory, and the workmen are workers working in the factory within the definition of sections 2(1) and 2(m) defining "worker" and "factory" respectively for the purpose of the benefit admissible to such workers under section 59 of the Factories Act, 1948. For overtime work, such workers are entitled to wages at the rate twice their ordinary rate of wages. This is the claim of the Union in this case. The Company obviously is denying the said benefit to its workers of the service department.

The Company submitted a written statement wherein it is denied that the workers of the service department working outside the factory at customers' premises are workers working in the factory as defined in the Factories Act. They are not accordingly entitled to the benefit of double the wages for the overtime period of work under section 59 of the Factories Act. Section 59 of the Factories Act is not attracted to the services rendered by the employees of the service department working outside the factory at customers' premises.

Decision

The issue involves the claim of overtime allowance at the rate double the wages of the workmen of the service department for work outside the factory premises. It is an admitted fact that the workmen of the service department normally work inside the factory and the service department is located in the factory premises. It is further in evidence that some workers in the service department are sent by orders of the Area Service Supervisor, Mr. Shepherd for work outside te factory at customers' premises. Such work is done in and around Calcutta and also outside Calcutta requiring night halt. The worker in such cases is technically described as working upcountry. "Upcountry" is the word commonly used in the factory for such work. The workmen employed in such work outside the factory at customers' premises are not paid double the wages, as it is the contention of the Company that section 59 of the Factories Act does not apply to such employment. Mr. Shepherd gave evidence on behal of the Company. His evidence is that when th workers go outside the factory for the purpose o servicing, it is required of them to report at th service department at 8 a.m. before proceeding o upcountry work. The Company pays wages for th time that is taken by the workmen for the journe from the service department to the place of wor as well as for the time taken in the journey fron the place where work is done to the place o residence of the workmen. The workmen also ge some compensatory allowances as per decisions o the Works' Committee which have been proved b Mr. Shepherd (Exts. A-1 and B). It is not the cas of the Union that the allowances paid for such wor are inadequate or unjust. The positive case of th Union is that the work of the service departmen done at customers' premises is factory work and a such the Factories Act applies to such work entitl ing the workmen to double the wages as provide in section 59, sub-section (1) of the Factories Act The decision virtually turns upon the interpreta tion of section 2, clause (1) and (m) read with sec tion 59, sub-section (1) of the Factories Act. Th facts of the present case are to be considered in th light of those sections. It is true that the work men working in the service department inside th factory are workmen working in the factory, an if they do any overtime work inside the factor they are entitled to double the wages under sectio 59, sub-section (1). But with regard to work don outside the factory premises, the claim of the Unio has got to be considered in the light of those sec tions. The Supreme Court entered into a simila question in a case reported in L.L.J. I, 1960, page 277 Before I discuss the case cited above, I will quot the definitnon of "worker" and "factory" as define in sections 2(1) and 2(m), respectively, of th Factories Act.

"Worker" means a person employed, directly o through any agency, whether for wages or not, i any manufacturing process, or in cleaning any par of the machinery or premises used for a manufactur ing process, or in any other kind of work incidenta to, or connected with, the manufacturing process, or the subject of the manufacturing process.

"Factory" means any premises including the precincts thereof—

(i) whereon ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or

(ii) whereon twenty or more workers are working, or were working on anv day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on.

The Supreme Court had occasion to comment upon the definition of worker and factory as quoted above. The Supreme Court observed that by the use in section 2(1) of the Factories Act of the expression "employed in any other kind of work incidental to or connected with the subject of

manufacturing process", not only the workers directly connected with the manufacturing process, but also those who are connected with the subject of manufacturing process in a factory are included within the meaning of "workman". The provisions of the Factories Act are intended to benefit only the workers employed in a factory, i.e., in the premises of the factory or the precincts thereof. That is the comment made by the Supreme Court on the definition of factory. It was a case of a sugar mill that was decided by the Supreme Court. It was claimed that the field workers who were employed by the sugar mill to guide, supervise and control the growth and supply of sugarcane to be used in the factory are employed either in the precincts of the factory or in the premises of the factory, and as such they would be persons employed in a commercial establishment as defined in section 2(3) of Uttar Pradesh Shop and Commercial Establishment Act. In deciding that point, the Supreme Court observed that even if such persons be considered to have been employed in any other kind of work connected with the subject of manufacturing process, they would not be governed by the provisions of the Factories Act, as they are not employed in a factory. This decision of the Supreme Court was followed in a recent Madras case reported in L.L.J. II, 1964, page 160. It was held in that case that a combined reading of the two definitions of "worker" and "factory" in sections 2(1) and 2(m), respectively, of the Factories Act indicates that a worker is to be understood for the purpose of the Act not only in terms of the kind of work he is engaged in but also the place wherein he works. The word "worker" in section 59(1) has, therefore, to be understood in that sense. A reading of section 59(1) of the Act indicates that the overtime work, to attract overtime wages at the rate mentioned, should be in the factory itself, which means within the factory premises including the precincts thereof. Any other interpretation will not give effect to the words "in a factory" used therein. Hence, for a claim for overtime wages by a worker employed in a factory for overtime work done outside the factory, the provisions of section 59(1) could not be relied upon. The instant case is rather similar in facts with the facts of the reported case. In the instant case, the decision turns upon the construction of section 59 of the Factories Act. In order to attract the benefit of section 59, it must be proved that the worker works in a factory. From the definition of "factory" analysed above, it is obvious that factory means any premises or precincts whereon workers are working. The word used in the definition of factory is "whereon" and the words used in section 59 are "in a factory". So, any work which is done by the factory worker outside the factory premises or precincts, cannot be called to be work done in a factory so as to attract section 59 of the Factories Act. In the present case, the only conclusion would be that the workers of the service department working at customers' premises, i.e., outside the factory premises or precincts thereof are not entitled to the benefit under section 59, sub-section (1) of the Factories Act. The double wages claimed by the Union must, therefore, be rejected. I, accordingly decide the issue against the Union.

This is my award.

Dictated and corrected by me.

A. P. BHATTACHARJEE, Judge.

A. P. BHATTACHARJEE,
Judge,
Second Industrial Tribunal.
25-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6425-I.R.|IR|11L-183|63. — 1st December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 819-I.R.|IR|11L-521|61, dated the 12th March 1962, the industrial dispute between Messrs. (1) Bengal Flour Mills Co. Ltd., 21 Netaji Subhas Road, Calcutta-1, (2) United Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (3) Hooghly Flour Mills Co. Ltd., 4 Bankshall Street, Calcutta-1, (4) Reform Flour Mills Private Ltd., 18 Netaji Subhas Road, Calcutta-1, and (5) Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpur Road, Calcutta-3, on the one part, and their workmen represented by the West Bengal Flour Mills Mazdoor Congress, 109Z Ultadanga Main Road, Calcutta-4, and the All-Bengal Flour Mills Workers' Union, 63|1 Kali Banerjee Lane, Howrah, on the other, regarding the issues mentioned in the said order, being matters specified in the Second and the Third Schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Bimal Kumar Chatterjee, a workman of Messrs. Shree Lakshmi Flour Mills Ltd., made a complaint in writing under

section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), to the said Industrial Tribunal against the said Cimpany;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act of 1947 by Shri Bimal Kumar Chatterjee, an employee of Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpore Road, Calcutta-3 (Address: 24G Bechu Chatterjee Street, Calcutta-9), against the aforesaid Company, arising out of G.O. No. 819-I.R., dated 12th March 1962. (109|64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal

Today is fixed for hearing of the application under section 33A of the Industrial Disputes Act filed by Shri Bimal Kumar Chatterjee against his employer Messrs. Shree Lakshmi Flour Mills Ltd., 243 Upper Chitpore Road, Calcutta-3. An application is filed by Shri S. N. Banerjee, learned Advocate, duly authorised by Shri Chatterjee, the petitioner, to say that the dispute has been amicably settled between the parties and that the petitioner has been reinstated in the service. The prayer of the petitioner is that he may be allowed to withdraw the original application. No objection is raised from the side of the employer. I have also heard Shri J. R. Jain for the employer and Shri Banerjee for the petitioner. I am satisfied that the dispute has been amicably settled and at present there is no difference between the parties and that the matter has been amicably settled. In the result, the original application of Bimal Kumar Chatterjee under section 33A of the Industrial Disputes Act stands withdrawn.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
24-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6447-I.R.|IR|11L-178|64. — 3rd December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 2138-I.R.|IR|11L-178|64, dated the 11th June 1964, read with its Corrigendum No. 4618-I.R.|IR|11L-178|64, dated the 6th October 1964, the industrial dispute between Messrs. Laxmi Cinema, P.O. Chakdah, Nadia, and their workmen represented by Bengal Motion Picture Employees' Union, Nadia District Committee and Katwa Branch, Krishnagar, Nadia, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now. therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Laxmi Cinema, P.O. Chakdah, Nadia, and their workmen represented by Bengal Motion Picture Employees' Union, Nadia District Committee and Katwa Branch, Krishnagar, Nadia. (Government Order No. 2138-I.R., dated 11th June 1964.) (VIII-159|64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Union: Shri S. Mukherjee, Advocate.

For the Company: Shri B. D. Mukherjee, Advocate.

This is a reference under section 10 of the Industrial Disputes Act. The parties are Messrs. Laxmi Cinema, P.O. Chakdah, Nadia, and its workmen represented by Bengal Motion Picture Employees' Union, Nadia District Committee and Katwa Branch, Krishnagar, Nadia. The issue is as follows:

Issue

Whether the termination of service of Shrimati Sibi Dasi is justified? To what relief, if any, is she entitled?

In short, the case of the Bengal Motion Picture Employees' Union (hereinafter referred to as the Union) is that Shrimati Sibubala Das (alias Sibi Dasi) was an employee of Messrs. Laxmi Cinema (hereinafter described as the Cinema) and her duty was not to allow anybody to enter into the Cinema Hall during the Cinema show into the female section. At the time of entry of the ticket-holder she had to retain to herself the counterpart of the ticket. There was a dispute between the Union and the Cinema, and the Cinema on that account was very much vindictive

against the workers who had been agitating for their just demands. On 17th August 1963 Sibubala Das, the gate-keeper on duty, was charge-sheeted on the false allegation that she had allowed one person inside the Cinema Hall without ticket during the matinee show. She was suspended on the very day and, ultimately, dismissed, without holding any enquiry, by a letter, dated 29th August 1963. It has been alleged that the said dismissal was illegal, improper and mala fide. The prayer of the Union is for reinstatement of the dismissed worker with all back wages from the date of suspension.

The Cinema filed its written statement and, in short, its case is that the present dispute is not an industrial dispute, that the Union cannot raise the dispute and that it does not represent any employee of the Cinema. On the whole, the Cinema denies the allegations made by the Union and its case is that Shrimati Dasi was in the habit of letting in people without ticket. On 17th August 1963 also she allowed a person to enter into the Cinema Hall without ticket during the matinee show. Her conduct was dishonest and she was charge-sheeted. She submitted an explanation in reply to the charge-sheet and she was ultimately dismissed. The dismissal of Shrimati Dasi, according to the Cinema, was a bona fide one.

Some documents have been exhibited on both the sides, and some witnesses have been examined. P.W. 1 is the dismissed worker herself. She has stated before this Tribunal that she did not allow anybody during the matinee show without any ticket. She is a member of the Union. She paid subscriptions to the Union but she did not get any receipt. During cross-examination she has said that her duty was not to allow anybody into the Hall without any ticket. She was to retain with herself the counterpart of the ticket of the person who appeared with lawful ticket. At first she has said that one Shrimati Gita Banerjee was seeing the picture during the show. Her son came to the Cinema Hall to call her. The evidence of P.W. 1 is that Shrimati Banerjee came out and handed over her ticket to the son, and the son went into the Hall with that ticket and began to see the Cinema. Admittedly, she did not raise any objection to it. At the same time, the witness says that before the show began Shrimati Banerjee went away placing her son inside the Hall. This witness further admits that inside the Hall there was some dispute regarding the son of Shrimati Banerjee. Shrimati Banerjee has been examined as P.W. 2. Her evidence is that about four or six months ago she went to the Cinema House in a matinee show. Before the start of the show, her son Asru came and reported that she was required at the house. According to the witness, she left the Cinema Hall and handed over the ticket to the son, and the son entered into the Hall to witness the picture. P.W. 2 says that she came out from the Hall and handed over the ticket to her son. At the same time she has said that she was driven out from the Hall by the durwans of the Cinema. Then she wants to correct herself and says that when she was coming out from the Hall, she was driven out from the Cinema House as the Cinema authority had the impression that she had entered the Hall making illegal payment to Shrimati Dasi. From the evidence of P.W. 2 herself, it is clear that the evidence of P.W.s 1 and 2 cannot be accepted as correct. They have not placed before the Tribunal a true picture of the occurrence. I find from the evidence of P.W. 2 that she was challenged inside the Hall on the ground that she was without ticket, and that the lady supervisor inside the Hall informed the authority about it. If this is a fact, certainly there could not have been any occasion for Shrimati Banerjee to hand over her part of the ticket to her son after coming out of the Hall. As admitted by both the sides, the cinema ticket is not transferable. Shrimati Dasi retained to herself the counterpart of the ticket, according to her evidence. She has said that Shrimati Banerjee came out from the Hall and handed over her part to her son outside the Hall and that her son was allowed to go inside the Hall without any lawful ticket. This is a new story and I cannot accept it. The story set up at the time of hearing was not stated in the written statement filed by the Union.

On the side of the Cinema, the lady supervisor of the Cinema Hall, Shrimati Sefali Sarma, was examined as O.P.W. 1. Her duty was to place ticket-holders inside the Hall in their respective seats. Her evidence is that all seats were filled in. Shrimati Banerjee and her son came inside the Hall and asked her to show their seats. Shrimati Sarma asked for ticket but Shrimati Banerjee did not show any ticket. Shrimati Banerjee also stated that she had made payment to Shrimati Silu Dasi at the gate. Shrimati Sarma informed one Rabindra Nath Das. She also took Shrimati Banerjee and her son out of the Hall. Outside the Hall Shrimati Banerjee showed one ticket only and her son was allowed to enter into the Hall with that ticket. Shrimati Banerjee was not allowed to enter as she was ticketless. Shrimati Banerjee was interrogated and Shrimati Sarma's statements were recorded on the spot duly signed by her. That document is Ext. B. Shri Das has been examined as O.P.W. 2. He says that he was informed about the incident, and when he came to the doorway of the Hall, he saw Shrimati Banerjee and Shrimati Sarma, and he was also informed that Shrimati Banerjee was without ticket. O.P.W. 3 is the Manager himself. He appeared at the scene when Shrimati Banerjee was taken outside. He enquired about the matter. At first Shrimati Silu Dasi denied the allegations made against her but thereafter she admitted that she had taken money from Shrimati Banerjee and begged apology. Sibu Dasi was asked to give a writing to that effect but she refused. Thereafter she was charge-sheeted and suspended. Her reply was received but she was ultimately dismissed as the explanation was found unsatisfactory. O.P.W. 3 has also stated that Shrimati Banerjee reported at that time that she had made payment to Silu Dasi.

Exhibit A is the copy of the charge-sheet. The allegation was that on 17th August 1963 during the matinee show Shrimati Dasi allowed one person to enter into the Hall without ticket. Shrimati Dasi was asked to submit an explanation and till the disposal of the matter she was suspended. Exhibit 2 is the copy of the explanation in reply to the charge-sheet. In this explanation Silu Dasi stated that the allegation was without any foundation, and that nobody was allowed to enter into the Hall without any ticket. The order of dismissal is Ext. 1. This is a letter, dated 29th August 1963. This letter was treated as the final discharge letter with immediate effect. Silu Dasi was, however, requested to receive her dues. An attempt was, however, at first made

from the side of the Union that the dismissal was bad because it was with retrospective effect, but the language in Ext. 1 is clear and it cannot be called a retrospective order. This point is, however, not pursued by the Union at the time of argument.

Admittedly, there was no domestic enquiry before the order of discharge, which was, in fact, an order of dismissal on the ground of misconduct. In the present case, therefore, I am, first of all, to see whether there is sufficient evidence before me to substantiate the charge made against Silu Dasi. I have considered the statements of all the witnesses examined before me and I have also marked the demeanour of the witnesses. From the evidence I am satisfied that the story set up by Silu Dasi is unacceptable. I cannot believe Silu Dasi and Shrimati Banerjee. O.P.W. 1, Shrimati Sarma, has given a true account of the occurrence. She is a very straight-forward witness. On the whole, her statement has been amply corroborated by her own statements recorded immediately after the occurrence as would be evident from Ext. B. Exhibit B is a genuine document. I am satisfied that on 17th August 1963 during the matinee show Silu Dasi allowed Shrimati Banerjee and her son to enter into the Hall with only one ticket. The son of Shrimati Banerjee, however, made use of the ticket to see the picture but Shrimati Banerjee had no ticket. One person was, therefore, allowed to enter into the Hall by Shrimati Dasi deliberately and in contravention of her duties. This was a serious misconduct on her part. The evidence shows that at the time of occurrence Shrimati Banerjee gave out that she had paid money at the gate to Silu Dasi. But now before this Tribunal Shrimati Banerjee denies to have made any such statement. The allegation that Shrimati Banerjee paid some money to Shrimati Dasi for which she allowed Shrimati Banerjee to enter into the Cinema Hall cannot be disbelieved. In these circumstances, however, it has been proved that Sibu Dasi was guilty of gross misconduct and her retention in the service of the Cinema was prejudicial to the interest of the business. The Cinema authority rightly terminated her service on the ground of misconduct. The dismissal of Silu Dasi was, therefore, legal, proper and justified.

Another point was raised in the written statement from the side of the Cinema. It was alleged that the Union had no authority to raise the objection and that this was not an industrial dispute. Silu Dasi has stated that she is a member of the Union, that she paid subscriptions to the Union and that she did not get any receipt therefor. This statement cannot be accepted. I cannot hold that Silu Dasi was a member of the Union or that she ever paid any subscription to it. There is no evidence either that any employee of the Cinema was a member of the Union or that other employees or an appreciable number of the employees of the Cinema took up the cause of Silu Dasi or that the Union was duly authorised to represent the workmen. In this view of the matter, I should hold that the present dispute is not an industrial dispute and that the Union has no locus standi to represent the workmen of the Cinema. I should also find that this Tribunal has no jurisdiction to adjudicate upon the present dispute which is not an industrial dispute.

In the result, the workmen or the dismissed workman cannot get any relief in this reference.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.
23-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6477-I.R.|IR|1A-20(F)|64. — 4th December 1964.—Whereas by the Government of West Bengal, Labour Department, Notification No. 6476-I.R.|IR|1A-20(F)|64, dated the 4th December 1964, under sub-rule (1) of rule 126AA of the Defence of India Rules, 1962 (hereinafter referred to as the said rule), employment in the Company styled Messrs. Hindusthan Motors Ltd., Uttarpara, Hooghly (hereinafter referred to as such employment), has been declared to be employment to which the said rule applies:

Now, therefore, in exercise of the power conferred by sub-rule (4) of the said rule, the Governor is pleased hereby to regulate dearness allowance payable to persons who are workmen as defined in clause (s) of section 2 of the Industrial Disputes Act, 1947 (XIV of 1947), and are engaged in such employment (hereinafter referred to as the said workmen), in the following manner, that is to say, the said workmen shall be paid as dearness allowance per month—

(a) for the month of September 1964 a sum of rupees ten in addition to the dearness allowance admissible to them in accordance with the award, dated the 19th May 1960, of the Second Tribunal published with the Government of West Bengal, Labour Department, Order No. 2865-I.R.|IR|10L-149|58, dated the 8th June 1960, at pages 2225 to 2238 of Part I of the "Calcutta Gazette", of the 23rd June 1960, as modified by the Supreme Court of India in its judgment, dated the 13th August 1962, the total amount of dearness allowance thus calculated (hereinafter referred to as the consolidated dearness allowance), being linked to the cost of living index figure 465 in relation to the base year 1939 (hereinafter referred to as the said index figure); and

(b) for every month after the month of September 1964 the consolidated dearness allowance increased or decreased, as the case may be, at the rate of twenty paise per point of rise or fall in the said index figure calculated on the average of three months next preceding:

Provided that the consolidated dearness allowance once increased or decreased shall not be further changed until after a period of three months.

By order of the Governor,
S. M. BHATTACHARJI, Secy.

No. 6471-I.R.|IR|11L-505|63. — 4th December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 157-I.R.|IR|11L-505|63, dated the 20th January 1964, the industrial dispute between Messrs. Bijoli, 38 Shyamaprosad Mukherjee Road, Calcutta-25, and their workmen represented by the Bengal Motion Picture Employees' Union, 126A Dharamtalla Street, Calcutta-13, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Bijoli, 38 Shyamaprosad Mukherji Road, Calcutta-25, and their workmen, represented by the Bengal Motion Picture Employees' Union, 126A Dharmatalla Street, Calcutta-13. (Case No. 13 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal

Present for the Company: Shri P. R. Mukherji, Advocate.

Present for the Union: Shri Suprobhat Mukherji, Advocate.

This dispute between Messrs. Bijoli of 38 Shyamaprosad Mukherji Road, Calcutta, and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 157-I.R.|IR|11L-505|63, dated the 20th January 1964, for adjudication upon the only issue which is as follows:

Whether the termination of employment of Shri Haricharan Jana is justified? What relief, if any, is he entitled to?

The case of the Union, shortly put, is as follows: Shri Haricharan Jana was appointed a Fireman in the Company (Bijoli Cinema) in 1949, and he worked as such for about 14 years to the entire satisfaction of the Company. In the beginning of March 1963 he was given a charge-sheet alleging fraud in the matter of obtaining the appointment and was asked to show cause why his services should not be terminated. He submitted a reply to the charge-sheet. An enquiry was held against him with due notice to him, and he attended the enquiry. He was subsequently dismissed from service as he did not possess the requisite qualification for holding the post of a Fireman is a Cinema House. The dismissal of the workman is said to be illegal and improper, and amounts to victimisation. The Union has prayed for reinstatement of Shri Haricharan Jana with full wages. The Company has filed a written reply to the written statement filed by the Union which is as follows:

Shri Haricharan Jana was appointed as a Fireman by the Corporation of Calcutta on the 23rd June 1949 to work as a Fireman in Bijoli Cinema, Calcutta, and he worked as such for a long time. Sometime in April 1960 by a circular issued by the Calcutta Corporation, the requisite qualifications for appointment of a Fireman in Cinema Houses were prescribed. Haricharan Jana did not possess the requisite qualifications for the job of a fireman in a cinema house, and he was asked to show cause why his services should not be terminated. He submitted a reply to the 'show cause' notice issued to him, and after a domestic enquiry he was dismissed from service on the ground that he did not possess the requisite qualifications for working as a fireman in a cinema house. It is denied that in dismissing the workman the Company was actuated by any motive of victimisation or indulged in unfair labour practice, as alleged. It is pleaded that the dismissal of Shri Haricharan Jana under the circumstances is bona fide and justified, and he is not entitled to any relief whatsoever.

Decision

There is little doubt with regard to the facts leading to the dismissal of Shri Haricharan Jana. He was appointed as a Fireman in the Bijoli Cinema by the First Deputy Executive Officer, Calcutta Corporation, by his letter (Ext. M), dated 23rd June 1949, addressed to the proprietor, Bijoli Cinema, and Shri Jana worked as such up to the date of his dismissal on 21st April 1963. It is an undisputed fact that the Calcutta Corporation was the appointing authority of a fireman in a cinema house in Calcutta at the time Shri Jana was appointed in June 1949. Long after that, i.e., in April 1960, by a circular issued by the Commissioner of the Calcutta Corporation (Ext. G) some new rules were framed by the Corporation for appointment of a fireman in a cinema house. It is laid down in that circular that a fireman to be appointed in a cinema house should have the recommendation of the Director, Fire Services, West Bengal, and approved by the Commissioner, Calcutta Corporation. Admittedly, Haricharan Jana has no certificate from the Director of Fire Services. The letter of appointment, Ext M, shows that Haricharan Jana was appointed as a fireman in Bijoli Cinema as he had previously worked as a fireman in New Empire and Tiger Cinemas in leave vacancies when no particular training was necessary for appointment of a fireman in a cinema house. After the issue of the 'show cause' notice to Haricharan Jana asking him to show cause why his services should not be terminated, the Company wrote a letter to the Director, West Bengal Fire Services, enquiring as to whether a person who has neither the Fire Brigade Training License nor a certificate can be appointed as a fireman. A copy of this letter has been marked Ext. E. In reply to this letter, the General Manager, Bijoli Cinema, received a letter, Ext. D, from the Director of the West Bengal Fire Services. In this letter it is clearly stated that a person employed as a fireman in a cinema house

or anywhere must have fire fighting training under any reputed fire service and a certificate to the effect. It is further stated therein that a fireman in a cinema house must be a trained person. This letter clearly shows that a fireman in a cinema house must be a trained person. The workman in his letter, dated 11th April 1963, addressed to the General Manager, Bijoli Cinema, has admitted that a fireman's certificate is necessary for the job of a fireman. He has further stated in this letter that he was appointed as a fireman on the recommendation of the Calcutta Corporation. It is pleaded that the workman should have been given an opportunity to undergo the prescribed training just to enable him to continue in service in view of his long service as a fireman. The workman never asked the Company to give him facilities to undergo the prescribed training and it cannot be said that the Company acted mala fide in not giving him facility for undergoing the prescribed training. That the Company acted bona fide is clear inasmuch as they wrote to the Director, West Bengal Fire Services, enquiring if Shri Jana could be retained in service as he did not possess the requisite license or certificate. After receipt of a reply to this letter from the Office of the Director, Fire Services, West Bengal, the Company had no alternative but to appoint a fireman with fire-fighting training under any reputed fire service and holding a certificate to that effect. It is true that this workman put in service for a long number of years when no particular training was required for a fireman in a cinema house. But after the issue of the new circular by the Commissioner of the Calcutta Corporation, it was not open to the management to allow Shri Haricharan Jana to continue as a fireman, as he did not possess the prescribed requisite qualification. He was given opportunity of being heard in the matter in an enquiry held on 19th April 1963, and he admitted that he did not possess any certificate of training from any reputed fire service. He was dismissed from service as he did not possess the requisite training for the job of a fireman, and that was the reason of termination of his services. The termination of employment of Haricharan Jana, under the circumstances, is justified.

Shri Haricharan Jana worked for about 14 years as a fireman, and he lost his job not because of any misconduct or fault on his part, but for his not possessing the requisite qualifications which was subsequently prescribed for the job of a fireman in a cinema house. As his services were terminated not for his own fault, I think, in view of his long service, he should be paid some amount ex-gratia. I, therefore, direct the Company to pay him a sum of Rs. 250 within one month from the date of publication of this award in the "Calcutta Gazette".

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.

The 28th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6481-I.R./IR/10L-48/64. — 5th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1402-I.R./IR/10L-48/64, dated the 7th April 1964, the industrial dispute between Messrs. Vijay Iron Foundry, 7 Sree Ramkrishna Mandir Path, North Bantra, Howrah, and their workmen represented by Iron and Steel Workers' Union, 172 Beneras Road, Salkia, Howrah, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industiral dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publisih the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Vijay Iron Foundry, 7 Sree Ramkrishna Mandir Path, North Bantra, Howrah, and their workmen represented by Iron and Steel Workmen's Union, 172 Beneras Road, Salkia, Howrah. (Case No. VIII-102/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal

The Government of West Bengal by its Labour Department Order No. 1402-I.R./IR/10L-48/64, dated 7th April 1964, referred to this Tribunal an industrial dispute between Messrs. Vijay Iron Foundry, 7 Sree Ramkrishna Mandir Path, North Bantra, Howrah, and their workmen represented by Iron and Steel Workmen's Union, 172 Beneras Road, Salkia, Howrah, for adjudication under section 10 of the Industrial Disputes Act.

The issues framed in this case are as follow:

1. Whether the termination of service of Sarbasri Ramdas Singh and Manbahadur Thapa is justified? What relief, if any, are they entitled to?
2. Whether the suspension of Sarbasri Haricharan, Manbharan and Rambachan with effect from 31st December 1960 to 17th January 1961 is justified? To what relief, if any, are they entitled?
3. Whether the termination of service of the following workmen is justified? To what relief, if any, are they entitled.

AWARD

After service of notice, both the Company and the Union appeared. The Union filed a written statement stating its case, while the Company took

time on four occasions for filing its written statement on different grounds. The Company took time last on the ground that there was a talk of compromise between the parties which subsequently materialised. On 16th November 1964 a joint petition of compromise was filed duly signed by the Company and the Union. The terms of settlement are fair and reasonable, and may be accepted. Accordingly, an award is passed in terms of the petition of compromise which will form part of the award as Annexure "A".

This is my award.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.
The 25th November 1964

Annexure A

Before Shri A. P. BHATTACHARJEE, Judge, Second Industrial Tribunal, West Bengal

In the matter of an industrial dispute

Between

Messrs. Vijoy Iron Foundry, 7 Ram Krishna Mandir Path, Dasnagar, Howrah

And

Their workmen, represented by Iron and Steel Workmen's Union, 172 Benaras Road, Salkia, Howrah.

Vide Government order No. 1402-IR/IR/10L-48/64. dated 7th April 1964.

Most respectfully sheweth:

1. That the matter is pending before your Honour for adjudication.

2. That both the parties have negotiated directly and the issues under adjudication are settled amicably with the terms and conditions as mentioned below:—

3. **Terms and conditions**

(a) That the management has agreed to pay full retrenchment compensation with notice pay as per section 25F of the Industrial Disputes Act, to Shri Ramdas Singh and Manbahadur Thapa. That the workmen and the Union accepted this terms in respect of the issue No. 1.

(b) That the period of suspension of Shri Haricharan Manbaharan and Rambachan with effect from 31st December 1960 to 17th January 1961 will be treated as lay off. And the workmen will be paid lay-off benefits by the management as provided under the Industrial Disputes Act. That both the parties are agreed this term in respect of the issue No. 2.

(c) That (1) Shri Jogendra Nath Tewari, (2) Shri Sadafar Harijan, (3) Shri Rampujari Kurmi, (4) Shri Biswanath Chowdhury, (5) Shri Jagadish Singh, (6) Shri Ramchandra Prashad, (7) Shri Rousan Prasad, (8) Shri Banshi Roy, (9) Shri Debu Chowdhury, (10) Shri Jhabhu Sharma will be reinstated with the continuity of their services without wages and each of them will be paid Rs. 25 per head by the management as a gesture of good will and on the days of their attendance the dues for annual leave with wages for the year 1961 will be paid to these workmen. That both the parties are agreed with these terms in respect of the Issue No. 3.

4. That with the terms and conditions as laid down in the paragraph 3(a), (b) and (c) the disputes under adjudication are settled amicably.

5. That the petition of compromise filed by both the parties.

6. That it is prayed by both the parties to pass an award of compromise.

And for this act of kindness your petitioners as in duty bound shall ever pray.

For the Union For the Company

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6468-I.R./IR/11L-345/62.—4th December 1964. —Whereas under the Government of West Bengal, Labour Department, order No. 1754-I.R./IR/11L-345/62, dated the 1st May 1963, the industrial dispute between Messrs. Hindusthan Pharmaceutical Works Private Ltd., 44 Beliaghata Main Road, Calcutta-10, and their workmen represented by Hindusthan Pharmaceutical Employees' Union, 123 Beliaghata Main Road, Calcutta-10, regarding the issues mentioned in the said order being matters specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hindusthan Pharmaceutical Works Private Ltd., 44 Beliaghata Main Road, Calcutta-10, and their workmen represented by Hindusthan Pharmaceutical Employees' Union, 123 Beliaghata Main Road, Calcutta-10, referred to under Government order No. 1754-I.R.|IR|11L-345|62, dated the 1st May 1963. (Case No. VIII-94|63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge

Appearances

For the Union: Shri Amar Prosad Chakraborty, Advocate and Shri Amaresh Chakraborty, Counsel.

For the Company: None.

The above dispute over the issues given in the Order of Reference and reproduced below, was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department, order No. 1754-I.R./IR/11L-345/62, dated 1st May 1963.

Issues

1. Whether the termination of service of Shri Gopal Chandra Sarkar is justified? What relief, if any, is he entitled to?
2. Whether non-employment of Shri Nirode Behari Chakraborty is justified? What relief if any, is he entitled to?
3. Whether dismissal of Shri Dhirendra Lal Chatterjee and Shri Rohini Kumar Roy is justified? What relief, if any, are they entitled to?

AWARD

Notices of the reference were duly served upon the parties and the parties filed their respective written statements. After necessary preliminary proceedings, the case was fixed for hearing on 11th December 1963. On that date, both parties filed separate petitions praying for adjournment. The case was adjourned to 16th March 1964 for hearing. Since 16th March 1964 there was no appearance by or on behalf of the Company before this Tribunal and no step was taken on its behalf though the Union continued to be represented on different dates to which the case was adjourned since 16th March 1964 in order to give the Company some chances and opportunities to appear before the Tribunal and take part at the hearing. As it was found that the Company was not appearing and was not taking any interest in this case, it was finally fixed for ex parte hearing on 24th November 1964. On that date too there was no appearance by or on behalf of the Company and no step was taken on its behalf though the Union representatives was present and the Union was ready for hearing. In the circumstances, the case was heard ex parte on 24th November 1964. At the ex parte hearing, the Union examined the 3 concerned workmen and exhibited certain documents relating to the dispute.

Each of the 3 issues referred for adjudication relates to the particular workman or workmen named therein. I shall take up each issue separately and state the facts relevant thereto in course of discussion of that issue.

Before taking up each issue for decision, I shall first of all discuss the preliminary objection raised in the Company's written statement to the effect that the Tribunal has no jurisdiction to djudicate upon the dispute because it is not an industrial dispute. There is ex parte evidence to prove that each of the concerned workmen is a member of the Union of the employees of this very Company named Hindusthan Pharmaceutical Employees' Union and that Union has taken up the cause of each of these workmen in the dispute under reference. It appears that the Union sponsored their cases before the Conciliation Officer and the present reference followed the failure of the conciliation proceedings. When it is proved that the Union of the employees of this very Company has taken up and sponsored the cause of each of these workmen in the present case, it cannot but be held that the whole dispute has become an industrial dispute. It may be safely presumed from the fact that the Union of the employees of this Company has taken up the cause of each of these workmen that the cause of each of these workmen is backed up and sponsored by quite an appreciable number of workmen of this very Company. There is absolutely no counter evidence on the side of the Company to rebut the aforesaid position. In the result, I reject the Company's preliminary objection and hold that the dispute under reference is an industrial dispute and the Tribunal has jurisdiction to adjudicate upon it.

I now proceed to take each issue separately.

Issue No. 1: Whether the termination of service of Shri Gopal Chandra Sarkar is justified? What relief, if any, is he entitled to?

This issue relates to the workman named Shri Gopal Chandra Sarkar. The Union's relevant case in respect of this workman is briefly as follows: The present Managing Director of the Company who assumed control of the Company from the widow of the late deceased Managing Director, who remained in control for a short while, was annoyed with the leaders of the Union and its important members, who helped and assisted the widow of the late Managing Director, and started a policy of victimisation against such workmen. Shri Gopal Chandra Sarkar was in service of the Company since 1948 as an Assistant Bacteriologist on a monthly salary of Rs. 120. He had a good record of service. On 27th August 1962, the present Managing Director called him in his chamber, and on a false representation that the concerned department was going to be closed under Court's Order, asked him to tender resignation. Shri Sarkar refused to tender resignation but finally

under threat and coercion, he was forced to write a letter of resignation on the dictation of the Managing Director who gave him 3 cheques of the total amount of Rs. 360 and another cheque for Rs. 112.50 paise on account of his arrear salaries. After this Shri Sarkar was escorted out of the factory by the Managing Director's men and was not allowed to meet his colleagues. On the next day, Shri Sarkar came to the factory and reported the matter to the Union. At the instance of the Union he lodged a diary at the local police-station regarding the matter and the Union also took up the matter with the Labour Commissioner. All the cheques issued by the Managing Director were dishonoured by the Bank. In the aforesaid circumstances, the services of Shri Gopal Chandra Sarkar were illegally and unjustly terminated by way of victimisation.

In the written statement filed by the Company, all the allegations of Shri Sarkar against the present Managing Director in the matter of his resignation have been denied as false and frivolous and it has been substantially pleaded that Shri Sarkar tendered his resignation voluntarily with effect from 1st September 1962 by his letter, dated 27th August 1962, on the ground that he was too weak to perform his duty properly. The Management accepted his resignation and paid him all his dues in full and final settlement and he granted a receipt for the same. It is further alleged by the Company that it has no connection with the cheques referred to by Shri Sarkar and the said cheques were issued by M/S. Choudhury & Co. on account of the business of the said concern in which Shri Sarkar was connected and it was only a coincidence that Shri Sachi Bhusan Chowdhury who issued the cheques as the Proprietor of M/S. Choudhury & Co. was also the Managing Director of this Company.

There is the ex parte and unchallenged evidence of P.W. 1 Shri Gopal Chandra Sarkar, in support of his aforesaid case against the Company regarding his alleged resignation. He has also produced the 3 dishonoured cheques with the Bank's Memos (Ext. 1 series) which fully support his contention. According to the evidence of Shri Gopal Chandra Sarkar, the 3 cheques were post-dated for 12th September 1962 though they were issued on 27th August 1962. Shri Sarkar has definitely testified on oath that the resignation letter was taken from him by force and coercion and he never voluntarily resigned. There is no counter evidence against this testimony on the Company's side and the testimony remains unchallenged. I accept the unchallenged and unrebutted testimony of Shri Gopal Ch. Sarkar and hold that he never voluntarily resigned but was forced and coerced to write a resignation letter and the Managing Director Shri Sachi Bhusan Chowdhury purported to give him the cheques, Ext. 1 series, in payment of his due salaries but the cheques were dishonoured and no money was received by Shri Sarkar. Accordingly I accept the case of this workman and hold that the termination of his service by the Company on the basis of his alleged resignation was not bona fide and justified and the alleged resignation was not a voluntary resignation but was obtained by force and coercion. Upon the facts, I also hold that the termination of his service on the basis of the alleged resignation was nothing but an instance of victimisation and unfair labour practice. Upon the above findings, Shri Gopal Chandra Sarkar must be entitled to suitable reliefs against the wrongful and unjust termination of his service. In his evidence Shri Sarkar has stated that in view of the present circumstances, he does not want reinstatement but he wants only sufficient compansation. After considering the overall facts and circumstances of the case, I would grant him the relief of recovery of the total amount of the four dishonoured cheques issued by the Company, Rs. 472.50 (Rupees four hundred seventy-two and 50 paise) and a further sum of Rs 27.50 (Rupees twenty-seven and fifty paise) by way of compensation. Thus, he would recover in all Rs. 500 (Rupees five hundred) from the Company.

In the result, I award that the termination of service of Shri Gopal Chandra Sarkar was not justified and as he does not want reinstatement, he would recover Rs. 500 in all, from the Company representing the total amount of four dishonoured cheques given to him at the time of his alleged resignation and a further sum of Rs. 27.50 by way of compensation. The Company shall pay this amount within a month from the publication of this award in the "Calcutta Gazette".

Issue No. 2: Whether the non-employment of Shri Nirode Behari Chakraborty is justified? What relief, if any, is he entitled to?

This issue relates to the alleged non-employment of Shri Nirode Behari Chakraborty. The case put forward by the Union in respect of this worker is that he was served with a letter in the form of a charge-sheet, dated 12th April 1962, and was immediately suspended. He submitted his reply to the charge-sheet denying the charges. There was no enquiry regarding the charges. He was never given any information about any enquiry. He used to go to the office for work but was not given any work and finally he was verbally told that his services had been terminated but he was not given any letter of dismissal or discharge.

The Company's case in regard to this worker is briefly as follows: Shri Nirode Behari Chakraborty was charge-sheeted on 12th April 1962 for commission of some gross misconducts and was suspended pending enquiry. He submitted his explanation which was not acceptable to the Management and the Management decided to hold an enquiry into the charges but in the meantime, the Union took up the matter and the dispute was referred to this Tribunal though the service of this workman was not terminated.

Here also there is nothing but the ex-parte evidence of the concerned workman supported by Ext. 2, the charge-sheet to him and Ext. 3, his reply to the charge-sheet and this evidence stands absolutely unrebutted and unchallenged. There is no reason why I should not accept this evidence. I hold upon the evidence that this workman was not given any employment since he was served with the charge-sheet, dated 12th April 1962 (Ext. 2), and subsequently he was kept out of employment by the Company without holding any enquiry and without issuing any formal letter of dismissal. This action on the part of the Company was certainly unjustified and constituted an unfair labour practice and was not also

bona fide. In view of this position, the Union's case in respect of this workman must succeed and he should get adequate relief against his non-employment. In his evidence he has claimed reinstatement with back wages. There is no reason why he should not be given the normal relief of reinstatement and he should also get some back wages by way of compensation. I think that 25 per cent. of his back wages for the period of unemployment will be sufficient compensation.

In the result, I award that the non-employment to this workman Shri Nirode Behari Chakraborty was not justified and the Company shall reinstate him on his reporting for duty within 15 days from the publication of the award and the Company shall also pay him 25 per cent. of his back wages for the period of forced un-employment by way of compensation within 15 days of his reporting for duty as directed

Issue No. 3: Whether dismissal of Shri Dhirendralal Chatterjee and Shri Rohini Kumar Roy is justified? What relief, if any, are they entitled to?

This issue relates to the dismissal of 2 workmen named therein and their case regarding the dismissal is substantially the same. This case is that some allegations of misconducts were made against these workmen in 2 letters both dated 25th October 1962 and they were suspended from service along with the issue of the letters and on receipt of the letters they submitted their replies denying the allegations and praying for withdrawal of suspension orders and thereafter the Company, without holding any enquiry and giving any opportunity to these workmen to defend themselves against the allegations, summarily dismissed them by its letters, dated 16th November 1962, stating falsely in those letters that enquiries had been held into the charges of misconduct contained in the Company's letters.

The Company's case in regard to these workmen is briefly as follows:

They were charge-sheeted for committing gross misconducts and after they submitted their explanations which were false and frivolous, the Company made thorough and full-fledged enquiries into the charges against them and finally dismissed them as they were found guilty of the charges and so, the dismissals were bona fide and there was no element of victimisation or unfair labour practice in the dismissals.

Here also the evidence is absolutely ex-parte in support of the case of the workmen without any counter evidence on the Company's side. Exts. 4 and 8 are the 2 letters to these two workmen containing same charges of misconducts against them. By these very letters they were at once suspended from service pending enquiry. Exts. 5 and 9 are the replies to the letters of the Company submitted by the workmen. They categorically denied the charges. P. W. 3 Shri Dhirendralal Chatterjee has proved by his sworn testimony without any rebuttal or challenge that no enquiries were held regarding the charges against them, but they were served with the letters of dismissal. Exts. 6 and 10, both dated 16th November 1962. It is further proved that they protested against the dismissals by their letters, Exts. 7 and 11, and by these letters the dismissals were clearly challenged as arbitrary and without any impartial enquiry into the charges made against them. The other concerned workman Shri Rohini Kumar Roy has not come forward to give evidence but his case has been proved by the unchallenged evidence of P.W. 3, Shri Dhirendralal Chatterjee. On the evidence as it stands, I cannot but hold that these 2 workmen were summarily dismissed without any enquiry into the charges made against them in the Company's letters referred to above after they submitted their replies to the letters denying the charges. Thus, they were dismissed without being given any opportunity to defend themselves against the charges. The dismissals were not, therefore, at all bona fide and cannot be supported. On the above facts I hold that the dismissals of Shri Dhirendra Lal Chatterjee and Shri Rohini Kumar Roy were not justified.

As to the reliefs, P. W. 3 Shri Dhirendra Lal Chatterjee, deposing for himself and for Shri Rohini Kumar Roy, has stated that they do not claim reinstatement to service under this Company as they have somehow secured jobs elsewhere and now they claim only sufficient compensation. Accordingly the only question to be considered is as to the amount of compensation which can be granted to each of these 2 workmen. After having regard to the evidence on the record and the overall facts and circumstances of the case, I think that each of these 2 workmen should be given compensation equivalent to three months' wages at the rate last drawn.

In the result, I award that the dismissals of these 2 workmen, Shri Dhirendralal Chatterjee and Shri Rohini Kumar Roy, were not justified and as they do not want reinstatement to service under this Company, each of them would get compensation equivalent to three months' wages at the rate last drawn and the Company shall pay this compensation to these 2 workmen within a month from the publication of the award.

This finishes my award.

S. K. ROY,
Judge, Seventh Industrial Tribunal.

Dictated and corrected by me.

S. K. RAY, Judge.

The 28th November 1964.

By order of the Governor.
S. C. MUKHERJEE, Asst. Secy.

No. 6502-I.R./IR/8L-2(A)/60. — 7th December 1964.—Whereas under the Government of West Bengal, Labour Department, orders No. 1884-I.R./IR/8L-2(A)/60, dated the 26th April 1960, and No. 4459-I.R./IR/8L-2(A)/60, dated the 1st October 1962, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road,

Calcutta-24, and their workmen represented by the Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said orders, being matters specified in the second schedule to the Industrial Disputes Act, 1947, (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court Shri Duber, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Duber, T. No. 136, son of Bijoy, against M/s. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta, in connection with G. O. Nos. 1884-I.R., dated 26th April 1960, and 4459-I.R., dated 1st October 1962. (Case No. 1/64/33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge.

Appearances:

For the Company: Shri K. P. Mukherjee, Advocate.

For the Workman: Shri Pátit Paban Pathak.

AWARD

This application under section 33A of the Industrial Disputes Act was filed by Shri Duber, T. No. 136, son of Bijoy against, M/s. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta, during the pendency of an industrial dispute between the aforesaid parties covered by reference Nos. 1884-I.R., dated 26th April 1960, and 4459-I.R., dated 1st October 1962.

The case of Shri Duber is that he worked under the opposite party as a permanent worker in the Reeling Department for about 6 years with a very clean and good record, that on 16th January 1964 he was suddenly informed by the officer-in-charge of his Department that he was no longer required and that since 17th January 1964 he was altogether denied his work on the plea that he was the leader of the Union. Hence the present application under section 33A of the Industrial Disputes Act with a prayer for an award directing the Company to reinstate him to his job with full compensation.

The Company entered appearance and filed a written statement alleging inter alia that there was no contravention whatsoever of section 33 of the Industrial Disputes Act.

At the present moment good sense has prevailed over both the parties so much so that Shri Pathak —representative of Shri Duber has filed a petition before me stating in clear terms that the grievances of Shri Duber have been fully redressed and that Shri Duber is now working in the Company as before. He has accordingly prayed for withdrawal of his instant application. I have heard Shri Pathak appearing for the applicant as also Shri K. P. Mukherjee, the learned Advocate, appearing for the Company. The learned Advocate has frankly given out before me that in the facts and circumstances of the case he has no objection if the present application is simply disposed of as withdrawn.

In the result, I dispose of the case as withdrawn.

G. C. CHATTERJEE,
Judge, Second Labour Court.

Dictated and corrected by me.

G. C. CHATTERJEE,
Judge.
The 25th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

LABOUR DIRECTORATE

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS

(Base:1960=100.)

Centre—Calcutta

Group/Sub-group	October 1964.
I.A. Food :	
(a) Cereals and Products	128
(b) Pulses and Products	183
(c) Oils and Fats	168
(d) Meat, Fish and Eggs	124
(e) Milk and Products	99
(f) Condiments and Spices	148
(g) Vegetables and Fruits	194
(h) Other Food	138
Food Index ..	142
I-B. Pan, Supari, Tobacco and Intoxicants ..	136
II. Fuel and Light	115
III. Housing	110
IV. Clothing, Bedding and Footwear ..	121
V. Miscellaneous :	
(a) Medical Care	104
(b) Education, Recreation and Amusement	106
(c) Transport and Communication ..	118
(d) Personal Care and Effects ..	126
(e) Others	109
Miscellaneous Index ..	113
General Index	132
Estimated General Index on Base : 1944=100	199

D. CHATTERJEE,
Labour Commissioner, West Bengal, and
Competent Authority under
Minimum Wages Act.

Registered No. C207

The Calcutta Gazette

PAUSA 3] THURSDAY, DECEMBER 24, 1964 [SAKA 1886

PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6434-I.R./IR/8L-15(A)/62. — 2nd December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 7589-I.R./IR/8L-14(E)/61, dated the 8th December 1961, the industrial dispute between Messrs. Keshoram Industries & Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by Garden Reach Textile Workers' Union, 77 Akra Road, Calcutta-24, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the First Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Sattan Passi, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Sattan Pasi, C/o Shri Arun Sen, 1/1 Garden Reach Road, Calcutta-24, a workman of Messrs. Kesoram Industries and Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, against the aforesaid company in connection with G.O. No. 7589-IR, dated 8th December 1961. (Case No. 123 of 1963 under section 33A.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL,

Present:

Shri RENUPADA MUKHERJEE, Judge, First Industrial Tribunal

This is an application under sestion 33A of the Industrial Dispute Act by one Sattan Passi, a workman under the Opposite party company Messrs. Kesoram Industries & Cotton Mills Ltd. The allegation of the workman is that he was a permanent and regular workman working in the Engineering

Department of this company and he has put in more than 9 years of continuous service with a clean record. The petitioner went on leave from 24th June 1963 to 22nd July 1963 but as he fell ill he applied for extension of leave by a registered letter, dated 17th July 1963, along with a medical certificate. The petitioner came back and reported for duty on 7th August 1963 but he was not allowed to resume his duties. An industrial dispute was pending before this Tribunal between the company and its workmen at the time of filing of the application. The refusal of employment to the petitioner during the pendency of the dispute contravenes the provisions of section 33 of the Industrial Disputes Act. In the circumstances the petitioner prays for his reinstatement in his previous job with full compensation for the period of unemployment.

On behalf of the company a preliminary objection was taken that the petition is not maintainable and the Tribunal has no jurisdiction to entertain the application of the workman inasmuch as from the documents of the company it would be clear that there was no violation of section 33 of the Industrial Disputes Act.

The preliminary objection about the jurisdiction of the Tribunal came up for hearing on 22nd November 1963. On that date I passed an order that the preliminary objection would be heard at the time of final hearing of the case.

When the case was called on for final hearing on 13th November 1964 I was told that the case would be compromised. The record was put up on 18th November 1964 and on that date a petition was filed by Shri Pathak on behalf of the workman in which it was stated that the case has been amicably settled by the parties and the petitioner may be allowed to withdraw the application. Shri Mukherjee stated on behalf of the company that the case has been amicably settled outside the Tribunal. In the circumstances I permit the workman to withdraw his application and pass a 'no dispute' award in terms of the application, dated 18th November 1964 which shall form a part of my award.

RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal.
27-11-1964.

Dictated and corrected by me.

RENUPADA MUKHERJEE, Judge.

BEFORE SHRI RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal

In the matter of an industrial dispute
Between
Messrs. Kesoram Industries & Cotton Mills Ltd.
And
Their workmen
And
In the matter of an application under section 33A of the Industrial Disputes Act filed by Sattan Passi.
The humble petition on behalf of the workmen—

Most Respectfully sheweth:

1. That the parties have come to a settlement out of court.

2. That as such the workman does not want to proceed with the said dispute and prays that he may be permitted to withdraw the same.

And for this act of kindness, the under signed as in duty bound shall ever pray.

Filed by—
Patit Paban Pathak,
for the workman
18-11-64.

RENUPADA MUKHERJEE,
Judge, First Industrial Tribunal.
27-11-1964.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6452-I.R./IR/10L-200/63. — 3rd December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4451-I.R./IR/10L-200/63, dated the 4th April 1963, the industrial dispute between Messrs. Polar Electric Fan Marketing Co., 168-B Cotton Street, Calcutta-7, and their workmen represented by Polar Electric Fan Marketing Co. Workers' Union, 455-A Diamond Harbour Road, Behala, Calcutta-34, regarding the issues mentioned in the said order being matters specified in the second and the third schedules to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Polar Electric Fan Marketing Co., 168/B Cotton Street, Calcutta-7, and their workmen represented by Polar Electric Fan Marketing Co. Workers' Union, 455/A Diamond Harbour Road, Behala, Calcutta-34. (G.O. No. 4451-IR, dated 4th November 1963. (VIII-288/63.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL, CALCUTTA

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal

This reference under section 10 of the Industrial Disputes Act arises out of Government of West Bengal, Labour Department, Order No. 4451-I.R./IR-10L-200/63, dated the 4th November 1963. The

parties are—Messrs. Polar Electric Fan Marketing Co., 168/B Cotton Street, Calcutta-7, and their workmen represented by Polar Electric Fan Marketing Co. Workers' Union, 455/A Diamond Harbour Road, Behala, Calcutta-34. The issues are:

1. Whether the retrenchment of the following workmen is justified? To what relief, if any, are they entitled?
2. (a) Shri Amiya Das, (b) Shri Paritosh Sarkar, (c) Shri Kalipada Ganguly, (d) Shri Sunil Bose, (e) Shri Sukdeo Gonssai and (f) Shri Anil Ghosh.
3. Whether the lock-out of the factory from 17th August 1963 is justified? To what relief, if any, are the workmen entitled?

Today was fixed for hearing of the matters. When the case is taken up for hearing, both the parties appear and file a joint petition of compromise stating that the disputes have already been amicably settled. Their prayer is that an award may be passed in terms of the petition filed. I have heard both the sides and have considered the petition. I find that the terms contained therein are reasonable, voluntary and legal. As prayed for by the parties, I dispose of the reference in terms of the joint petition of compromise which shall form part of this award as Annexure 'A'.

Dictated and corrected by me.

R. BHATTACHARYA,

Judge.

R. BHATTACHARYA,
Judge, Fourth Industrial Tribunal.
26-11-64.

Annexure 'A'

R. BHATTACHARYA,

Judge, Fourth Industrial Tribunal.
26-11-64.

Filed by
K. K. Moitra,
Advocate for Co.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Shri R. BHATTACHARYA, Judge.

In the mater of an Industrial Dispute

Between

Messrs. Polar Electric Fan Marketing Co.

And

Their workmen represented by Polar Electric Fan Marketing Co. Workers' Union (Vide G.O. No. 4451-IR, dated 4th November 1963).

The humble joint petition of compromise of the Company and the Union above-named.

Most respectfully sheweth:

1. That the above case is compromised between the parties on the following terms and conditions:

Re: Issue No. 1

That all retrenched workers will get retrenchment compensation and notice pay in accordance with the provisions of sction 25F of the I.D. Act.

That in addition to retrenchment compensation, they will get 15 days wages as ex-gratia payments.

That the retrenched workers mentioned in Issue No. 1 will not get employment in the factory.

That the retrenchment compensation will be paid by the 4th of December at the latest.

Re: Issue No. 2

That all workers who are on the Muster Rolls of the Company on the date of this compromise petition; and who were also on the Rolls of the factory during the lock-out period will be paid one month (thirty days) wages as payment for the lock-out period.

That there will remain no other claim in any shape or form for the aforesaid lock-out period.

That this payment of one month's wages will be made by the 30th of December, 1964, at the latest.

That the whole dispute is thus settled between the parties once for all.

Under the circumstances, your petitioners most humbly pray that your Honour will be graciously pleased to accept the above terms of compromise as just and fair and pass an award in terms thereof making the compromise petition as an annexure to the same.

And your petitioners as in duty bound shall ever pray.

Girindra Chandra Bhowmick
Sudhir K. Das
26-11-64.

Patit Paban Pathak,
for the Union.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6467-I.R./IR/11L-200/63. — 4th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 2337-I.R./IR/11L-200/63, dated the 11th June 1963, the industrial dispute between Messrs. Chowdhury Brothers, 218 Mahatma Gandhi Road, Calcutta-7, and their workmen represented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Chowdhury Brothers, 218 Mahatma Gandhi Road, Calcutta-7, and their workmen represented by Shop Assistants' Association of Bengal, B-73 College Street Market, Calcutta, referred under G.O. No. 2337-I.R./IR/11L-200/63, dated 11th June 1963. (Case No. VIII-123/63.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. RAY, Judge.

Appearances:

For the Union: Shri S. P. Dutta, General Secretary.

For the Company: Shri A. K. Sarkar, Advocate.

The above dispute over the issue given in the Order of Reference and reproduced below, was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department Order No. 2337-I.R./IR/11L-200/63, dated the 11th June 1963.

Issue

Whether refusal of employment to Shri Monoranjan Saha is justified? What relief, if any, is he entitled to?

AWARD

After service of notices of the Reference on the parties, they appeared and filed their respective written statements. After necessary preliminary proceedings and some adjournments taken by the parties, the case was finally fixed for hearing on 27th November 1964. On that date, the parties appeared ready for hearing. After the case was opened, the Tribunal suggested that in view of the nature of the dispute, there should be an attempt at amicable settlement. The parties' Representatives welcomed the suggestion and held some discussions about amicable settlement. After some time, the parties' Representatives reported that the dispute had been amicably settled and they were going to file a joint petition of compromise. Thereafter a petition of compromise, setting out the terms upon which the dispute was settled amicably and praying for an award on those terms, was filed. I heard the Representatives of the parties and was satisfied that the parties have voluntarily settled the dispute on the terms contained in the petition of compromise. I have also considered the terms of settlement. These appear to be quite legal and fair. I am fully satisfied that there has been a bona fide settlement of the dispute on the terms contained in the petition of compromise. So, the case is to be disposed of by a compromise award in terms of the joint petition of the parties.

In the result, I make a compromise award in th case in terms of the joint petition of the parties, copy whereof is made a part of the award as a annexure.

Dictated and corrected by me.

S. K. RAY, Judge.

S. K. RAY,
Judge, Seventh Industrial Tribunal
28-11-64.

Annexure

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an industrial dispute

Between

Messrs. Chowdhury Brothers;

And

Their workmen,

And

In the matter of Government Order No. 2337-I.R./IR/11L-200/63, dated 11th June 1963

The humble petition of Compromise

Most Respectfully sheweth:

1. That the case pending adjudication has beer settled between the parties amicably.

2. That the workman concerned, Shri Monoranjan Saha, will get a sum of Rs. 150 in full and final settlement of his claim, without retaining any further claim of reinstatement.

3. That besides the aforesaid amount a sum of Rs. 25 will be paid by the Company as cost, as per Order of the Tribunal.

4. That the aforesaid payment will be made after one week from date.

5. That this settles all disputes pending adjudication.

It is, therefore, prayed that an Award on the above terms may kindly be given.

And for this, parties as in duty bound shall ever pray.

For the Union—
Sadhan Prosad Dutta,
General Secretary,
Shop Assistants' Association of Bengal.
27-11-64.

For the Company—
A. K. Sarkar.
27-11-64.

S. K. RAY,
Judge, Seventh Industrial Tribunal.
28-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6473-I.R./IR/11L-128/63. — 4th December 964.—Whereas under the Government of West Bengal, Labour Department, order No. 1505-I.R./ R/11L-65/62, dated the 9th April 1963, the industrial dispute between Messrs. Superintendence Company of India (Private) Ltd., 35 Ezra Street, Calcutta-1, and their workmen represented by the Superintendence Company of India Private Ltd. Employees' Union, 3 Joy Krishna Paul Road, Kidderpore, Calcutta-23, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Krishna Pada Bose, a workman of the said company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had refused employment to the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Krishna Pada Bose, 3 Joy Krishna Paul Road, Calcutta-23, against the employer Company Messrs. Superintendence Compnay of India (P) Ltd., 31, 32 and 33 C.I.T. Road, Entally, Calcutta-14. (Case No. 5 under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Appearances:

For the workman—Shri P. K. Biswas.

For the Company—Shri N. Das Gupta, Advocate.

AWARD

This is an application under section 33A of the Industrial Disputes Act filed by Shri Krishna Pada Bose, of 3 Joy Krishna Paul Road, Calcutta-23, against the employer Company Messrs. Superintendence Company of India (P) Ltd., 31, 32 and 33 C.I.T. Road, Entally, Calcutta-14, for action taken against him by the Company during the pendency of dispute referred under G.O. No. 1505-IR, dated 9th April 1963 to this Tribunal for adjudication. The workman's case is that he was appointed in the Calcutta Office of the Company on 11th September 1962 and then transferred to Barazamda unit in Bihar. Subsequently by an order dated 25th September 1963 he was transferred to Calcutta. He was to report for duty in the Calcutta Office on 29th September 1963. His complaint is that he went to report in the Calcutta Office, but he was not allowed to resume his duties and ultimately was refused employment. The present application was accordingly made under section 33A on 4th January 1964, in view of the fact that he is a concerned workman in the reference pending before this Tribunal during the period from 9th April 1962 to 11th April 1963.

The Company filed a written statement in answer to the complaint of the workman. The Company challenges the allegation that the workman was refused employment in Calcutta. On the contrary, it is alleged that the workman did not join his appointment in Calcutta, and so the question of refusal of employment does not arise. It is further contended on the side of the Company that the present application under section 33A is not maintainable, in view of the fact that the reference out of which this proceeding arises was in respect of the Calcutta employees, while the workman—Shri Bose is an employee of the Barazamda unit of the Company in Bihar. So, the Tribunal constituted by the Government of West Bengal is not competent to decide the dispute which relates to the State of Bihar.

Decision

Before entering into the points which arise for decision in a proceeding under section 33A, I will dispose of the objection raised by the Company that the present proceeding under section 33A is not maintainable before this Tribunal. This proceeding arises out of a reference made by the Government of West Bengal as quoted above. It was a dispute in respect of dismissal of 18 workmen of the Company. On behalf of the Company it is urged that those workmen were of Calcutta Office, and as such a workman of Barazamda unit cannot be said to be a concerned workman so as to require compliance of the provisions of section 33 of the Industrial Disputes Act. Section 33 sub-section (2) resuires that the workman who complains of victimisation must be the concerned workman, i.e. a workman concerned in the dispute under reference. The evidence of the workman—Shri Bose is that he was appointed in Calcutta on 11th September 1962 and then transferred to Barazamda on 6th February 1963. Thereafter on 25th September 1963 he was transferred from Barazamda to Calcutta, and was asked to join in the Calcutta Office on 29th September 1963. That order of transfer is Ext. 1. The Company urges that since Shri Bose did not join in the Calcutta Office, he remained an employee of the Barazamda unit, and as such the dispute would be one in respect of Barazamda Unit. Besides the oral evidence of Shri D. P. Sen, Officer-in-Charge, Barazamda Unit, there is no other evidence to prove that Shri Bose was appointed for Barazamda. Barazamda is a unit of the same Company, and from the evidence of Shri Sen it is clear that the Barazamda Unit is subordinate to the Calcutta Office of the Company in various respects. The very fact that Shri Bose was transferred from Barazamda to

Calcutta goes to indicate that his service is transferable from Calcutta to Barazamda and vice versa. His original appointment was in Calcutta and then he was transferred to Barazamda, and from Barazamda he was again transferred to Calcutta. The services of Shri Bose being transferable from one unit to another, he cannot be said to be an employee of the Barazamda Unit exclusively. Moreover, when he was transferred to Calcutta, he was an employee of Calcutta, and as such he was concerned in the dispute of the workmen of the Calcutta Office. The learned Advocate for the Company has placed before me a case of the Punjab High Court reported in 1959 L.L.J. II page 646. That was a case where an officer was transferred from Amritsar Unit of Punjab to Mossouri Unit outside Punjab. It was held that the reference was ultra vires, the powers of the Punjab State Government. The Officer in the reported case did not join Mossouri in spite of his transfer from Amritsar. Applying the analogous principle, I may say that the present dispute is of Calcutta when Shri Bose was transferred to Calcutta even though he might not have joined the said office. His dispute was not a dispute of the Barazamda Unit when he had made over charge of that unit. He is, therefore, a workman concerned in the dispute under reference.

Now I will enter into the points involved in a case under section 33A. The points to be decided are—

(1) whether the employer contravened the provisions of secion 33(2)(b) of the Industrial Disputes Act, and

(2) if the contravention is proved, whether the dismissal order passed by the employer is justified on merits.

The learned Advocate for the Company submits that there is no contravention of the provisions of section 33(2)(b) of the Act. As Shri Bose did not join voluntarily, it is not a case of refusal of employment. The evidence of Shri Bose is that he was asked to report for duty on 29th September 1963, but that was a Sunday. So he went to report on 30th September 1963, but the Managing Director asked him to come on the next day, and this was repeated several times and ultimately he was not allowed to join his duties in Calcutta in obedience to his transfer order (Ext. 1). This evidence of Shri Bose goes unchallenged. The Managing Director at Calcutta was not examined. As a matter of fact, no officer of Calcutta was examined to deny this statement of Shri Bose. A letter written by Shri Bose bearing the date 29th September 1963 is relied upon by the Company in support of their contention that it was Shri Bose who did not care to join. This letter was admittedly written by Shri Bose. He states that he was asked to join in Calcutta on 29th Sepember 1963. There was strike going on and so he was not in a position to join. In the last paragraph of the letter he asked for proper advice and gave his own address for communication. The Company wants me to construe the letter as Shri Bose's unwillingness to join his duties. But I am unable to accept this construction. The second paragraph of the letter indicates the difficulties of the workman to join. There was strike going on, and as such he could not join. He mentioned the strike as standing in the way of his resuming duties. Thereafter he applied to the Company for proper instructions and communication of the same to him at his address. It is not the case of the Company that no such communication was addressed by him or that the Company invited him to join in a particular manner in spite of the strike. The letter Ext. A dated 29th September 1963 only explains why the workman could not join on that date. Thereafter the workman wanted to join on several dates, but he was not allowed to join. This is the positive evidence of Shri Bose. In the absence of any denial on oath, I am bound to accept the testimony of Shri Bose as unchallenged. The fact proved is that Shri Bose was not allowed to join in the Calcutta Office, and this is nothing but punishment. Section 33 sub-section (2)(b) can be attracted in the case of punishment—whether by dismissal or otherwise. In the present case, there was no dismissal. But the refusal of employment comes within the scope of the word 'otherwise'. The Company did not apply for approval under section 33(2)(b), and as such contravened the provisions of section 33 of the Industrial Disputes Act. The workman is, therefore, entitled to have an adjudication upon his complaint under section 33A on merits.

Coming to the merits of the case, the fact is that the workman was refused employment without any chargesheet or enquiry, or without issuing any letter of suspension or dismissal. This is opposed to the principles of natural justice, and must be held to be an act of vicitimisation. The workman in annexure B to his application under section 33A filed a notice purported to have been issued by the Company. Though the Company filed its written statement in reply, this annexure is not denied or its genuineness is not challenged. But at the time of argumnt the Company's lawyer argues that this notice is not genuine. I cannot accept the argument in view of the fact stated above. This notice, which was made a part of the written statement of the workman, however, mentions that Shri Bose was chargeshted and suspended. But this is no body's case before the Tribunal, and as such I am ignoring the notice mentioning the fact of chargesheet and suspension. The fact remains that the workman has been refused employment wtihout any justification. The workman—Shri Bose is, therefore, entitled to reinstatement with all back wages from 29th September 1963 till the date he is reinstated. The Company is accordnigly directed to reinstate Shri Bose and made payment of his back wages as indicated above within one month of the publication of this award.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal.
22-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt .Secy.

No. 6486-I.R./IR/10L-148/64. — 5th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3279-I.R./IR/10L-148/64, dated the 29th July 1964, the industrial dispute between Messrs. Orient General Industries Ltd., 111/1 B. T. Road, Calcutta-35, and their workmen represented by Orient General Industries Employees' Association, 3 Dinanath Chatterjee Street, P.O. Belghoria, district 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Seventh Industrial Tribunal;

And whereas the said Seventh Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Orient General Industries Ltd., 111/1 B. T. Road, Calcutta-35, and their workmen represented by Orient General Industries Employees' Association, 3 Dinanath Chatterjee Street, P.O. Belghoria, district 24-Parganas, referred under G.O. No. 3279-I.R./IR/19L-148/64, dated the 29th July 1964. (Case No. VIII-207/64.)

BEFORE THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri S. K. ROY, Judge.

Appearances:

For the Company: None.

For the Union: None.

The above dispute over the issue given in the Order of Reference and reproduced below, was referred for adjudication to this Tribunal by the Government of West Bengal, Labour Department Order No. 3279-I.R./IR/10L-148/64, dated the 29th July 1964.

Issue

(1) Bonus for the year ending 31st March 1963.

Notices of the reference were duly served upon both the parties. In response to the notice, the Company appeared through its representative but there was no appearance by or on behalf of the workmen on the first date (20th August 1964). In order to give another chance to the Union to appear and file its written statement, the Tribunal suo moto adjourned the case to 4th September 1964. On that date a petition was filed on behalf of the Union praying for time to file written statement. Accordingly the Union was granted time till 29th September 1964 for filing its written statement. On 29th September 1964 there was again no appearance by or on behalf of the Union and no step was taken. Still the Union was given a further opportunity to file its written statement by 27th October 1964. On 27th October 1964 there was again no appearance by or on behalf of the Union and no step was taken. The case was adjourned to 12th November 1964 for orders. On 12th November 1964 also, there was no appearance by or on behalf of the Union and no step was taken. In these circumstances, the case was finally adjourned to 28th November 1964 for disposal according to law. On 28th November 1964 both parties were absent and no step was taken on behalf of any of them. It is clear from the aforesaid facts and circumstances, that the Union is not pursuing the dispute and the Company is also not taking any interest in the adjudication of the dispute and the dispute has thereby ceased to exist for the purpose of the present adjudication. In the circumstances, the case is to be disposed of by a 'No-dispute' award on the footing that the dispute has ceased to exist and there is no adjudicable dispute before the Tribunal.

In the result, I make a 'No-dispute' award in the case.

Dictated and corrected by me.

S. K. ROY, Judge.
The 30th November 1964.

S. K. ROY,
Judge,
Seventh Industrial Tribunal.
30-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6497-I.R./IR/10L-40(J)/64. — 7th December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 4120-I.R./IR/10L-40(J)/63, dated the 1st October 1963, read with corrigendum No. 4463-I.R./IR/10L-40(J)/63, dated the 4th November 1963, the industrial dispute between Messrs. Indian Iron and Steel Company Ltd., P.O. Burnpur, district Burdwan, and their workmen represented by United Iron & Steel Workers' Union, Burnpur, district Burdwan, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fifth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, Shri Chedi, a workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company alleging that the said Company had violated section 33 of the Industrial Disputes Act, 1947, to the prejudice of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act, 1947, filed by one Chedi, T. No. 190/795 (M.E.—Steel), C/o United Iron & Steel Workers' Union, Bari Smriti Bhawan, P.O. Burnpur (Burdwan), a workman of Messrs. Indian Iron & Steel Co. Ltd., P.O. Burnpur, district Burdwan, against the aforesaid Company. (Case No. 15 of 1964, under section 33A.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL.

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal.

Present for the Company: Shri Lenin Roy, Advocate.

Present for the Union: Shri Kalyan Roy, Joint Secretary of the Union.

The original reference out of which this case has arisen was made under G.O. No. 4120-I.R./IR/10L-40(J)/63, dated the 1st October 1963.

This complaint which purports to be one under section 33A of the Industrial Disputes Act, 1947, was filed by Shri Chedi, a workman under Messrs. Indian Iron & Steel Co. Ltd., Burnpur, Burdwan, alleging violation of section 33 of the I. D. Act pending an industrial dispute for adjudication between the Company and its workmen. After service of notice the Company entered appearance on 28th February 1964 and filed its written statement on 9th March 1964. The case was fixed for hearing on 21st July 1964, but on the prayer of the Union it was adjourned to 16th September 1964 for hearing. The case could not be taken up for hearing on 16th September 1964, and it was adjourned to 28th November 1964 for hearing. On 24th November 1964 a petition was filed by the Joint Secretary of the Union stating that the Union is not interested in the case, and does not like to proceed with it inasmuch as the workman concerned is not in touch with the Union. The petition was put up for orders on 28th November 1964. On that date Shri B. B. Ghosh, Advocate, appeared for the Company, but none appeared for the Union. The workman concerned also was not present. The workman concerned, it appears, is not taking any interest in proceeding with this application, and the application is disposed of on the footing that there is no subsisting dispute between the workman and the Company. I accordingly make a 'no dispute' award in the case.

This is my award.

Dictated and corrected by me.

K. P. MUKHERJI, Judge.
The 30th November 1964.

K. P. MUKHERJI,
Judge,
Fifth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6507-I.R./IR/11L-71/64. — 8th December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 1057-I.R./IR/11L-71/64, dated the 6th March 1964, the industrial dispute between Messrs. The Art Sandle Works, 71 Mechuabazar Street, Calcutta-12, and their workmen represented by the Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Art Sandle Works, 71 Mechuabazar Street, Calcutta-12, and their workmen represented by the Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12. (G.O. No. 1057I.R., dated 6th March 1964.) (VIII-70/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge,
Fourth Industrial Tribunal.

For the Union: Shri Atul Chandra Roy, Advocate.

For the Company: None.

This reference under section 10 of the Industrial Disputes Act arises out of an industrial dispute between Mesrss. Art Sandle Works, 71 Mechuabazar Street, Calcutta-12, and their workmen represented by the Calcutta Leather Workers' Union, 12 Arpuli Lane, Calcutta-12. The issue has been framed as follows:

Issue

1. Whether the termination of service of Shri Kartick Das is justified? To what relief, if any, is he entitled?

The Calcutta Leather Workers' Union representing the workmen appeared and filed written statements. In short, the case of the union is that Kartick Das was a workman of the Art Sandle Works and he was in the permanent cadre for about 16 years. The allegation is that the company dismissed the workman from service without notice, charge-sheet or any justifiable reason. It was a case of victimisation. In the written statement it has been stated that Kartick Das was dismissed because the management was displeased for his trade union activities. The union has prayed for reinstatement with full back wages.

In spite of notice, the employer did not appear in this proceeding, and hence the case has been heard ex parte.

Kartick Das has been examined as P.W. 1. He has stated that he worked for about 16 years in this business and he used to work at piece-rate. He wants to say that on average he used to earn Rs. 200 per month. The reason for dismissal has been assigned by this witness. His evidence is that the Proprietor Md. Iasuf abused him in filthy language and as he protested, he was dismissed from service in the month of March, 1962. It should be noted in this connection that in the written statement it has been stated that his dismissal was due to his trade union activities for which he incurred the displeasure of the management. There is no indication in the written statement that the proprietor abused him or that he protested or that he was dismissed for his protest against the abuse of the proprietor. P.W. 1 does not say before me that he had any trade union activity or that the management was displeased with him on account of any such activity. P.W. 1 has set up a new story before me regarding the cause of dismissal. Moreover, P.W. 1 has stated before me that he was dismissed in March 1962. It is curious to note that in the written statement there is no mention as to when Kartick Das was dismissed from service. The learned lawyer for the union has admitted that there is no such mention about the date of dismissal and no reason has been assigned as to why the date of dismissal has not been given. P.W. 2 is the Secretary of the Calcutta Leather Workers' Union, he says that Kartick Das was discharged from service without notice. He also does not say that P.W. 1 had any union activity and that the management was displeased with him for that reason. From Ext. 1 it appears that towards the end of June, 1963, the Secretary of the union wrote a letter to Md. Isuf stating that Kartick Das had been discharged without any notice. In this letter also there is no allegation that the proprietor had abused Shri Das. There is no mention also as to when Shri Das had been dismissed from service. In these circumstances, I find that real state of affairs has not been placed before this Tribunal as to how, when and why the alleged termination of service of Kartick Das was made. I am inclined to hold that Shri Das has not given true evidence before me, and the story given in the written statement of the union that his service was terminated on account of his union activities has not been proved. I am also not satisfied that Shri Das was in the permanent employ of the Art Sandle Works for about 16 years. The union has not been able to prove even its prima facie case. The story set up by the Union and P.W. 1 is unacceptable.

In the result, the reference is answered against the workmen, and no relief can be granted either to the workman Kartick Das, or to the union in any form.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
27-11-64.

By order of the Governor,
C. MUKHERJEE, Asstt. Secy.

No. 6508-I.R./IR/11L-388/63. — 8th December 1964.—Whereas under the Government of West Bengal, Labour Department, order No. 2830-I.R./IR/11L-388/63, dated the 9th July 1964, the industrial dispute between Messrs. Hind Electronics Private Ltd., 38 Netaji Subhas Road, Calcutta-1, and their workmen represented by the Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Hind Electronics Private Ltd., 38 Netaji Subhas Road, Calcutta-1, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7. (Case No. VIII-199/64.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

The Government of West Bengal by its Labour Department Order No. 2830-I.R./IR/11L-388/63, dated 9th July 1964, referred to this Tribunal an industrial dispute between Messrs. Hind Electronics Private Ltd., 38 Netaji Subhas Road, Calcutta-1, and their workmen represented by Burrabazar Jamadar Sangh, 90 Lower Chitpore Road, Calcutta-7, for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case for adjudication runs as follows:—

Whether the termination of service of Shri Ramnath Pandey is justified? To what relief, if any, is he entitled?

AWARD

Despite service of notice on the parties, and several dates fixed for filing written statement by them, neither the Company nor the union took any interest in pursuing the present proceedings. The Union did not even care to appear, while the Company remained silent after appearing at the earliest stage. The conduct of the parties smacks of their disinterestedness in conducting the case,

and accordingly a 'no dispute' award is passed in this case.

Dictated and corrected by me.

A. P. B.
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
30-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6515-I.R.|IR|11L-168|63. — 8th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4282-I.R.|IR|11L-168|63, dated the 10th October 1963, the industrial disputes between (i) Messrs. Santhia Dal Mill, Gurudas Dutta Garden Lane, Calcutta-4, (ii) Messrs. Naba Bharat Dal Mill, 105|2 Ultadanga Main Road, Calcutta-4, (iii) Messrs. Durga Dal Mill, 11B Canal Circular Road, Calcutta-4, (iv) Messrs. Joy Bharat Dal Mill, 105 Ultadanga Main Road, Calcutta-4, (v) Messrs. Ram Krishna Dal Mill, 11|30 Canal Circular Road, Calcutta-4, (vi) Messrs. Shree Swastika Dal Mill, 11|2 Canal Circular Road, Calcutta-4, (vii) Messrs. Ambica Dal Mill, 1|2B Canal Circular Road, Calcutta-4, (viii) Messrs. Kashi Biswanath Dal Mill, 10 Canal Circular Road, Calcutta-4, and (ix) Messrs. Jagannath Dal Mill, 11B Canal Circular Road, Calcutta-4, on the one hand and their workmen represented by West Bengal Confectionery and Food Products Madzur Union, 90 Lower Chitpore Road, Calcutta-7, on the other regarding the issues mentioned in the said order being matters specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the said industrial disputes;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. (1) Santhia Dal Mill, Gurudas Dutta Garden Lane, Calcutta-4, (2) Naba Bharat Dal Mill, 105|2 Ultandanga Main Road, Calcutta-4, (3) Durga Dal Mill, 11B Canal Circular Road, Calcutta-4, (4) Joy Bharat Dal Mill, 105 Ultadanga Main Road, Calcutta-4, (5) Ram Krishna Dal Mill, 11|30 Canal Circular Road, Calcutta-4, (6) Shree Swastika Dal Mill, 11|2 Canal Circular Road, Calcutta-4, (7) Ambica Dal Mill, 1|2B Canal Circular Road, Calcutta-4, (8) Kashi Biswanath Dal Mill, 10 Canal Circular Road, Calcutta-4 and (9) Jagannath Dal Mill, 11B Canal Circular Road, Calcutta-4, on the one hand, and their workmen represented by West Bengal Confectionery and Food Products Mazdoor Union, 90 Lower Chitpur Road, Calcutta-7, on the other. (Case No. 246 of 1963.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal

Appearances:

For the Companies, viz., (1) Jay Bharat Dal Mill, (2) Naba Bharat Dal Mill: Shri J. R. Jain, Labour Adviser of the Companies.

For other Companies: None.

For the Union: Shri Lenin Roy, Advocate, instructed by Shri Ram Chandra Pandey, Assistant Secretary of the Union.

This dispute between the above Companies and their workmen was referred to this Tribunal under section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 4282-I.R.|IR|11L-168|63, dated 10th October 1963, for adjudication upon the issues reproduced below.

Issues

1. Grades and scales of pay. 2. Leave and holidays. 3. Working hours. 4. Profit sharing bonus for 1961-62.

After receipt of the reference on 15th October 1963, usual notices were issued to the parties fixing 9th November 1963 for appearance and filing of the written statement by the Union. Notices were duly served on Companies Nos. (1), (2), (4), (5), (7) and (8), but notices on the three remaining Companies, viz., Nos. (3), (9) and (6) came back from the Post Office with the remarks "left". The Union could not give the correct address of these three Companies though opportunity was given to it, and no steps were also taken by the Union for publication of the notice of the reference in any local Hindi daily, as directed. The names of the three Companies were accordingly expunged on 25th January 1964. On 13th February 1964 authority was given to Shri J. R. Jain by Messrs. Naba Bharat Dal Mill (2) and Joy Bharat Dal Mill (4) to represent them. Subsequently, Messrs. Santhia Dal Mill (1), Messrs. Ram Krishna Dal Mill (5) and Messrs. Ambica Dal Mill (7) also gave authority to Shri J. R. Jain to represent them. The Union filed its written statement on 7th January 1964 and written statements were filed by Messrs. Naba Bharat Dal Mill, Messrs. Joy Bharat Dal Mill and Messrs. Ambica Dal Mill on 22nd June 1964. No written statements were, however, filed by the other remaining Companies although time was taken by them for the purpose. On 18th September 1964, Shri J. R. Jain appeared for Messrs. Naba Bharat Dal Mill (2) and Messrs. Joy Bharat Dal Mill (4), but none appeared

on behalf of the other Companies, and no steps were also taken by them. Shri Lenin Roy, Advocate, appeared for the Union and filed a petition for production of certain documents by the Union, and for inspection of the same. The petition was rejected as it was not in proper form and 18th November 1964 was fixed for hearing of the case. On 18th November 1964, Shri J. R. Jain appeared for Messrs. Naba Bharat Dal Mill (2) and Messrs. Joy Bharat Dal Mill (4), but none appeared on behalf of the remaining Companies and no steps were also taken by them. Shri Lenin Roy, Advocate, appeared for the Union. A petition is filed on behalf of Messrs. Naba Bharat Dal Mill and Joy Bharat Dal Mill stating that the dispute between these two Companies and their workmen has been amicably settled out of Court, and they prayed that an award be made in terms agreed upon between the parties which are embodied in the memorandum of settlement filed by them along with the petitions. It appears from the memorandum of settlement filed by the parties that an agreement was reached on the issues covered by the reference, and the terms of the agreement appear to be fair and reasonable. The compromise is accordingly accepted and I make a compromise award in respect of Messrs. Naba Bharat Dal Mill and Messrs. Joy Bharat Dal Mill. The memorandum of settlement do form part of the award as Annexure. A petition has been filed by the Assistant Secretary of the Union stating that the Union accepts the agreement between Messrs. Naba Bharat Dal Mill and Messrs. Joy Bharat Dal Mill on terms embodied in the memorandum of settlement, as per Annexure A, and prayed that the terms and conditions of settlement between these two Companies and their workmen be also made applicable in the cases of workmen employed under the remaining Companies who are absent before the Tribunal. The prayer of the Union appears to be reasonable as it is desirable that a uniform scale of wages and other benefits should be given to identical industries in the same region. I accordingly hold and direct that the terms and conditions of services embodied in the memorandum of settlement, Annexure A, be also made applicable to the remaining companies in this reference.

This is my award.

Dictated and corrected by me.

K. P. MUKMERJI, Judge,

K. P. MUKHERJI, Judge,
Fifth Industrial Tribunal.
27-11-64.

ANNEXURE A

Memorandum of Settlement

Name of parties—1. Shree Naba Bharat Dal Mill, 105|2 Ultandanga Main Road, Calcutta-4. 2. Joy Bharat Dal Mill, 105|1 Ultadanga Main Road, Calcutta-4. and Their workmen working in the respective Dal Mills represented by the Dal Flour Mills Workers' Union.

2. **Shirt recital of the case**—The abovenamed Union has placed the Charter of Demand before the Companies regarding grades and scales, bonus, dearness allowance, working hours, leave and holidays, etc., and it has been settled amicably between the parties on the following terms.

3. **Terms of settlement** (1) Grades and scales.—That the employers abovenamed agreed that the grades and scales of the pay to the various categories of workmen will be as under:

1. Unskilled:
 (a) Lorry Attendance—Rs. 60—2.50—75.
2. Semi-skilled:
 (a) Mistry No. 2—Rs. 76—4—100—EB—5—120.
3. Skilled:
 (a) Mistry No. 1—Rs. 95—4—135—EB—5—150.
 (b) Lorry Drivers—Rs. 95—4—135—EB—5—150.
4. Bill Collectors—Rs. 90—4—130.
5. Darwans and Weighing Sarkars—Rs. 70—3—100.
6. Sarkars—Rs. 100—5—175.
7. Daily Workers:
 (a) Permanent—Rs. 2.27 per day consolidated wages.
 (b) New—Rs. 2.25 per day consolidated wages.
8. That the above grades and scales of pay will be effective on and from the 1st August 1964.

(2) **Leave and Holidays.**—(a) That the management will grant twenty-one days' privilege leave to the monthly paid staffs and as per the Factories Act to the workers on daily wages.

(b) That the management will grant ten days' festival holidays with pay including the National festivals in a calendar year to those workmen who present themselves on the working day preceding and succeeding such holidays only shall be entitled for the payment of such festival holidays. The list of holidays to be observed in any year shall be finalised mutually between the parties before 15th January of each year.

(c) That the sick leave will be regulated as per the Employees' State Insurance Act.

(3) **Working Hours.**—That the working hours will be regulated in accordance with the provisions of Factories Act, 1948.

(4) **Bonus.**—The management will pay one month's and nine days' wages as Bonus to the monthly paid staff who have completed 240 days' works in a year. The daily paid workers will get Bonus as mentioned below:

Qualification and quantum of bonus per year

(a) Who has worked for 240 days or more—15 days (fifteen days).

(b) Who has worked for 200 days or more—11 days (eleven days).

(c) Who has worked for 160 days or more—9 days (nine days).

(d) Who has worked for 120 days or more—7 days (seven days).

(e) Who has worked for eighty days or more—5 days (five days).

(f) Who has worked less than 80 days—Nil.

(5) The nanagement will pay Rs. 10 (ten) as dearness allowance to monthly paid workmen on and from 1st August 1964.

(6) The existing rates of the contractors for carrying out different types of works will be enhanced by 7 (seven) per cent. than the existing rates.

(7) The management of Joy Bharat Dal Mill will pay Rs. 15 (fifteen) per month to Mistries for running the machineries in the godown No. 2 of Joy Bharat Dal Mill.

(8) That the above terms of compromise shall be binding on the parties for a period of three years from the date of settlement, i.e., 1st August 1964 and there shall be no demands from the workmen for this period pertaining to the above issues.

(9) That is agreed that a copy of this settlement shall be filed before the Fifth Industrial Tribunal, West Bengal, with the request that an award may be passed in terms of this settlement in the matter of Government of West Bengal (Labour Department) Order No. 4282-I.R., dated 10th October 1963.

(10) Signature of parties.—

For the workmen:
Illegible.
Kripal Singh.
Illegible.
Thumb impression of the left hand of Mohant Mistri.
Thumb impression of the left hand of Mewa Lall Kurmi.
Illegible.
Thumb impression of the left hand of Danesh Novia.

For the employers:
Illegible.
Illegible.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6524-I.R.|IR|11L-275|63.— 9th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4771-I.R.|IR|11L-275|63, dated the 27th November 1963, the industrial dispute between Messrs. R. B. S. Rubber Mills Private Ltd., Lillooah, Howrah, and their workmen represented by R. B. S. Rubber Mills Private Ltd. Workers' Union, 7 Natunpara Road (Room No. 4), P.O. Lillooah. district Howrah, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred fro adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. R. B. S. Rubber Mills Private Ltd., Lillooah, Howrah, and their workmen represented by R. B. S. Rubber Mills Private Ltd., Wirkers' Union, 7 Natunpara Road (Room No. 4), P.O. Lillooah, district Howrah. (Case No. VIII-292 of 1963.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge,
Third Industrial Tribunal.

For the Union: Shri Shankar Rai Chaudhury, Secretary of the Union.

For the Company: Shri Nalini Mohan Das Gupta, Advocate.

AWARD

By Order No. 4771-I.R.|IR|11L-275|63, dated the 27th November 1963, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, the industrial dispute between Messrs. R. B. S. Rubber Mills Private Ltd., Lillooah, Howrah, and their workmen represented by R. B. S. Rubber Mills Private Ltd. Workers' Union, 7 Natunpara Road (Room No. 4), P.O. Lillooah, district Howrah, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, 1947, by Notification No. 808-I.R.|IR|3A-2|57, dated the 11th March 1957, for adjudication.

Issue

Whether the refusal of employment to Shri Indramani Lenka is justified? To what relief, if any, is he entitled?

This reference was received from the Government of West Bengal, in their Labour Department, for adjudication of an industrial dispute existing between Messrs. R. B. S. Rubber Mills Private Ltd., Lillooah, Howrah (hereinafter be referred to as the Company), and their workmen represented by R. B. S. Rubber Mills Private Ltd. Workers' Union, Natunpara Road (Room No. 4), P.O. Lillooah, district Howrah (hereinafter be referred to as the Union).

As usual immediately after receipt of this reference both parties were summoned to appear. They complied and presented their cases in their written statements. As the stage of the hearing of the case both parties came to an understanding and settled the dispute amicably and accordingly filed a joint petition of compromise before this tribunal, in which the terms of settlements have been incorporated.

The dispute was relating to refusal of employment to a workman Shri Indramani Lenka. The Company agreed to pay a sum of Rs. 600 to the said workman in full and final satisfaction of his claims, to which the workman also voluntarily agreed. In terms of the agreement the payment of the aforesaid sum will be made before this Tribunal on 4th December 1964. The said terms appear to me fair and reasonable. So, I accept them and make an award on compromise as prayed for by both parties. The petition of compromise filed before this tribunal on 30th November 1964 do form a part of the compromise award as annexure thereto.

Dictated and corrected by me.

J. N. MANDAL, Judge.

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
1-12-64.

ANNEXURE

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of an Industrial Dispute

Between

Messrs. R. B. S. Rubber Mills (P) Ltd.

And

Their workmen

The humble petition of the Company and the Union, under reference—

Most respectfully sheweth:

1. That the parties above have settled their disputes on the following terms:

(a) The Company will pay the sum of Rs 600 (six hundred only) in full and final satisfaction in respect of all claim of Shri Indramani Lenka, the worker concerned in the dispute, and he has no further claim whatsoever from the Company.

(b) It is agreed that Shri Lenka will have no claim of employment in the Company at any time.

(c) The above amount of Rs. 600 will be paid to the Secretary of the Union for and on behalf of Shri Indramani Lenka on the 4th December 1964 by 1 p.m. in the Tribunal.

2. That an Award shall be made in the above terms.

It is therefore humbly prayed that Your Honour will be pleased to pass an Award in terms of the settlement.

And for this act of kindness, your petitioner shall ever pray.

For the Company:
N. K. Menon,
Manager.
30-11-64.

Filed by—

N. Das Gupta,
Advocate for the Company.
30-11-64.

For the Union:
Shankar Rai Chaudhury,
Secretary.
30-11-64.

J. N. MANDAL, Judge,
Third Industrial Trobunal.
1-12-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6509-I.R./IR/7L-4/62.—8th December 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 2898-I.R./IR/7L-4/62, dated the 4th July 1962, the industrial dispute between Messrs. Victory Jute Mills, 15-B Garden Reach Road, Calcutta-24, and their workmen represented by Bengal Chatkal Mazdoor Union, 1/1 Garden Reach Road, Calcutta-24, regarding the issues mentioned in the said order, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Seventh Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal, a complaint under section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), was filed before it against the said Company by Shri Gahar Ahmed, a workman of the said Company, alleging that the said Company had dismissed the said workman concerned in such dispute;

And whereas in pursuance of the Government of West Bengal, Labour Department, notification No. 1916-I.R./IR/3A-1/58, dated the 13th May 1958, the said complaint was transferred by the said Seventh Industrial Tribunal to the Second Labour Court constituted under notification No. 1727-I.R./IR/3A-1/58, dated the 26th April 1958, for adjudication;

And whereas the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application filed by Shri Gahar Ahamad, Regd. No. 259, Spinning Department, Shift "B", of Messrs. Victory Jute Mills, under section 33A of the Industrial Disputes Act in connection with G.O. No. 2898-I.R./IR/7L-4/62, dated the 4th July 1962, against that Company. (Case No. 94/63, under section 33A of the Industrial Disputes Act.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge,
Second Labour Court.

Appearances:

For the Company: Sarvasri N. M. Dasgupta, Advocate and D. K. Dasgupta, Advocate.

For the Workman: Shri Patit Paban Pathak.

AWARD

The moot question in this application under section 33A of the Industrial Disputes Act is whether the order of dismissal, dated 1st May 1963 passed against the applicant Shri Gahar Ahmad is just, proper and legal. The facts of the case need a bit clarification. Gahar Ahmed was a permanent workman of the opposite party Messrs. Victory Jute Mills. He was working there for four years. Suddenly on 16th April 1963 he was charge-sheeted on the plea that he had kept himself wilfully absented for about 14 days without any intimation to or permission from the authority concerned. A domestic enquiry was thereafter held. And he was ultimately dismissed from service. The applicant's case is that the dismissal was made without having a proper enquiry and that the allegation levelled against him were all false and fictitious. As at that time an industrial dispute between the parties was pending in this court the instant application was couched under section 33A of the Act. In its written statement the Company asserted inter alia that a proper enquiry was held and that the applicant was rightly dismissed from service as per Standing Orders of the Company.

The point for my determination in this case is whether the impunged order of dismissal is just, proper and legal.

It is admitted before me by both sides that in the matter of the dismissal of the applicant concerned there was indeed a tacit violation of section 33 of the Act inasmuch as no previous consent of this court had been taken in the matter of that dismissal. As I have already stated above at that time an industrial dispute between the parties was pending in this court. Very rightly therefore the applicant took recourse to section 33A of the Act.— "But in an enquiry under section 33A the employee would not succeed in obtaining an order of reinstatement merely by proving the contravention of section 33 by the employer. After such contravention is proved it would still be open to the employer to justify the impugned dismissal on the merits.. where a proper enquiry has been held in accordance with the provision of the relevant standing orders and it does not appear that the employer was guilty of victimisation or unfair labour practice the Tribunal is generally reluctant to interfere with the impugned order.....it would and should interfere where there is want of good faith, where there is victimisation, where the management has been guilty of basic error, or violation of the principle of natural justice, or where on the materials the findings of the management is completely baseless or perverse..... nevertheless in unusual exceptional cases Tribunal may have to consider whether in the interest of the industry itself, it would be desirable or expedient not to direct reinstatement" (vide S. C. decision reported in 1959 Vol-II Labour Law Journal page 666). I have quoted the aforesaid observations of the Supreme Court case somewhat in extenso lest I forget to apply those valuable principles to the facts of the instant case in their proper perspective.

The facts of the case as disclosed in evidence during trial do not appear to be at all complex. The applicant was working in the mill for about 4 years. On 16th April 1963 he was charge-sheeted. In that charge-sheet it was stated inter alia that the applicant had indulged in an unauthorised leave in respect of the following days, namely—8th January 1963, 11th January 1963, 8th February 1963, 13th February 1963, 18th February 1963, 27th February 1963, 5th March 1963, 4th April 1963, 5th April 1963, 6th April 1963 and 14th April 1963. In answer to the aforesaid charge-sheet the applicant wrote a letter to the Manager of the Mill concerned by stating inter alia that the absence was due to the serious illness of his mother and that although he had prayed for leave before his Overseer, the latter had refused the same. Then followed the domestic enquiry conducted by the Labour Officer of the Company. The learned representative of the applicant Shri Patit Paban Pathak has contended before me by saying that the domestic enquiry was not concerned with the dates of absences prior to 14th April 1963. His grievance, in other words, is that in that domestic enquiry the applicant's absence with regard to only one day, namely, 14th April 1963 was considered, thus excluding all the other dates mentioned in the charge-sheet. It would however appear from the materials on record that the contention of Shri Pathak is not true. The evidence adduced by Shri Bhupesh Ranjan Paul, the enquiry officer O.P.W. 1 would show that the enquiry was made in respect of all the unauthorised leave as mentioned in the charge-sheet (vide cross-examination of O.P.W. 1 at page 1). The enquiry officer also did not forget to consider the attendance register of the Company. Before my predecessor in office in whose presence the witnesses were examined, the applicant himself admitted frankly that the enquiry was held and that he was present during

that domestic enquiry. Hs admitted also that he could not attend the mill. His evidence read as a whole would convince every reader that he was really absent on all the dates as alleged by the Company in the charge-sheet. Natural justice was thus never denied to the delinquent applicant. He got full opportunity to defend himself both before the domestic Tribunal as also here before my predecessor in office. The allegation made in the instant application under section 33A to the effect that the dismissal order was passed without proper enquiry is thus absolutely unfounded. Assuming for the sake of argument that the enquiry was not properly held even then it does not necessarily follow that the dismissal order is bad in law. It is a well established principle of law now that where the discharge or dismissal is in accordance with the Standing Orders of the Company no rules of natural justice can be said to have been violated for not framing a charge-sheet or holding an enquiry (vide case of Burn & Co. Vs. their employees as reported in 1957 S. C. page 38). The relevant standing orders of the Company is adumbrated in section J, clause (viii). That Standing orders clearly stipulates that the act of "habitual absence without leave" will tantamount to a major misconduct. The Standing Orders also inter alia lay down that in all case of leave, applications in writing are to be made before the authority concerned. It is an established fact in the instant case that the applicant never filed any application for leave far less secured sanction thereof. The applicant wants me to believe that his mother was ill. In that version of his he however stands singularly uncorroborated and I am not prepared to believe his interested and uncorroborated testimony especially when I find that not a scrap of paper in the shape of medical certificate has been filed in this case nor the doctor who according to the applicant treated his mother examined in the evidence during trial. If the applicant would have absented himself for some continuous days then in that case his plea would have been somewhat tenable but I cannot forget the hard fact that he was proving all the time to be a habitual culprit. He absented himself for three days in January 1963 and then again he disappeared on four days in February 1963 and so on and so forth. The dates are all stray and scattered, such that the story of the mother's illness sounds most unconvincing and absurd.

Viewed from a purely subjective and selfish standpoint the action of the Company in the matter of dismissal of the poor labourer may appear to be somewhat cruel and high handed, but looked at from a wide and comprehensive angle of vision that action of the Company can only be termed as just, proper and legal. Just imagine a case of the most frequent and capricious absence of the majority of workers of a particular Company. The least economic productivity and the consequential highest industrial unrest is sure to distinguish such a Company from its species.

In my opinion, therefore, the order of dismissal of the worker has proved itself in its ultimate analysis to be a triumph of industrial peace over industrial discord and indiscipline. Very rightly did the enquiring officer in course of the domestic enquiry blame the delinquent applicant to be a wrong doer within the meaning of the Standing Orders laid down in clause (a) section J. And so do I in my award. The result is that the instant application stands disallowed and the applicant is disentitled to get the relief as prayed for.

Dictated and corrected by me.

G. C. CHATTERJEE,
Judge.

G. C. CHATTERJEE,
Judge, Second Labour Court.
27-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6537-I.R./IR/10L-2/64.—9th December 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 230-I.R./IR/10L-2/64, dated the 24th January 1964, the industrial dispute between Messrs. Khemchand Rajkumar, Oil Installation Road, Paharpur, Calcutta-43 (Head Office: 33 Netaji Subhas Road, Calcutta-1), and their workmen represented by Khemchand Rajkumar Steel Mills and Paharpur Yards' Labour Union, P-134 Mudiali Road, Garden Reach, Calcutta-24, regarding the issue mentioned in the said order being a matter specified in the third schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fifth Industrial Tribunal;

And whereas the said Fifth Industrial Tribunal has submitted to the State Government its award on the siad industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute existing between Messrs. Khemchand Rajkumar, Oil Installation Road, Calcutta-43 (Head Office: 33 Netaji Subhas Road, Calcutta-1), and their workmen represented by Khemchand Rajkumar Steel Mills and Paharpur Yards' Labour Union, P-134 Mudiali Road, Garden Reach, Calcutta-24. (Case No. 22 of 1964.)

BEFORE THE FIFTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri K. P. MUKHERJI, Judge, Fifth Industrial Tribunal

Present for the Company: Shri K. P. Mukherji, Counsel.

Present for the Union: Shri Nikhil Roy, Advocate.

This industrial dispute between Messrs. Khemchand Rajkumar and their workmen was referred to the Fifth Industrial Tribunal, West Bengal, under

section 10 of the Industrial Disputes Act, 1947, by the Government of West Bengal, Labour Department, Order No. 230-I.R./IR/10L-2/64, dated the 24th January 1964, for adjudication upon the only issue, viz., "whether the workmen are entitled to any additional bonus for the year 1962-63? If so, what should be the quantum thereof?"

After receipt of the reference on 29th Janlary 1964, usual notices were issued to the parties fixing 25th February 1964 for appearance and filing of the written statement by the Union. Both the parties entered appearance on 25th February 1964 and on the prayer of the Union 23rd March 1964 was fixed for filing of its written statement. The Union filed its written statement on 23rd March 1964, and the company filed its written statement on 25th May 1964. In the meantime on 9th May 1964 some workmen employed under the Company appeared and asked for permission to represent their case thmselves; and they were permitted to do so. The Company in its written statement raised a preliminary objection regarding the maintainability of the present reference and, on the application of the Company, 26th November 1964 was fixed for hearing of the preliminary legal objection raised by the Company. Then, on the prayer of the learned Advocate for the Union, the case was fixed for hearing of the preliminary objection on 27th November 1964. On that date Shri K. P. Mukherji, Counsel, appeared for the Company, and Shri Nikhil Roy, Advocate for the Union, submitted that he had no instructions to proceed with the case. It appears from the record that the Union is not taking any interest in the dispute though it was raised by it, and the workmen concerned are also not pursuing the dispute, and have given up the dispute which has thereby become non-existent. The Union, representing the workmen, it appears, does not want an adjudication of the dispute. The dispute is therefore to be deemed to be non-existent, and an award is to be made accrodingly on the basis that at present there is no subsisting dispute between the parties for adjudication. In the result, I make a 'no dispute' award in the case.

Taken at my dictation and corrected by me.

K. P. MUKHERJI, Judge.

K. P. MUKHERJI,
Judge, Fifth Industrial Tribunal.
30-11-64.

By order of the Goernor,
S. C. MUKHERJEE, Asstt. Secy.

No. 6569-I.R./IR/11L-81/64. — 10th December 1964.— Whereas under the Government of West Bengal, Labour Department, Order No. 1101-I.R./IR/11L-81/64.—dated the 10th March 1964, the industrial dispute between Messrs. Nazz Cinema, 150 Lower Chitpore Road, Calcutta-1, and their workmen represented by Bengal Motion Picture Employees' Union, 13A Creek Lane, Calcutta-14, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Third Industrial Tribunal;

And whereas the said Third Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Nazz Cinema, 150 Lower Chitpore Road, Calcutta-1, and their workmen represented by Bengal Motion Pictures Employees' Union, 13A Creek Lane, Calcutta-14. (Case No. VIII-77 of 1964.)

BEFORE THE THIRD INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri J. N. MANDAL, Judge, Third Industrial Tribunal.

For the Union: Shri Shib Nath Chatterji, Secretary.

For the Company: None.

AWARD

By Order No. 1101-I.R./IR/11L-61/64, dated the 10th March 1964, the Government of West Bengal, in the Labour Department, referred under section 10 of the Industrial Disputes Act, 1947, industrial dispute between Messrs. Nazz Cinema, 150 Lower Chitpore Road, Calcutta-1, and their workmen represented by Bengal Motion Pictures Employees' Union, 13A Creek Lane, Calcutta-14, regarding the matter specified in the schedule, to the Third Industrial Tribunal, constituted under section 7A of the Industrial Disputes Act, by Notification No. 808-I.R./IR/3A-2/57, dated the 11th March 1957, for adjudication.

Issue

Whether termination of service of Shri Ramnarayan Singh is justified? What relief, if any, is he entitled to?

This is a reference under section 10 of the Industrial Disputes Act, 1947, made by the Government of West Bengal for adjudication of an industrial dispute existing between Messrs. Nazz Cinema, 150 Lower Chitpore Road, Calcutta-1 (hereinafter be referred to as the Company), and their workmen represented by Bengal Motion Pictures Employees' Union, 13A Creek Lane, Calcutta-14 (hereinafter be referred to as the Union).

As usual, immediately after receipt of the reference both parties were summoned to appear and present their cases. On receipt of the notice the Union

promptly appeared and filed written statement but the Company did not appear on the date fixed. But subsequently the Company appeared on 6th May 1964 and authorised Shri K. K. Guha, Advocate, as its representative. Shri Guha applied for adjournment to file written statement but on the adjourned date he did not appear. The Company's General Manager Shri K. Banerji filed a petition for adjournment on the ground of illness of the owner of the Cinema. He took another adjournment on the very same ground but ultimately no step was taken on the adjourned date (9th July 1964). So, the case was fixed for ex-parte disposal. The Company having taken no steps whatsoever the case had to be heard ex-parte on 30th November 1964 when the Union was ready for hearing and adduced evidence. The concerned workman Shri Ram Narayan Singh was examined and a number of documents were exhibited.

In sort the Union's case is that the concerned workman Ramnarayan Singh was in service of the Company as durwan. On 2nd March 1963 he received a telegram from his village home. His wife was reported seriously ill. So, he was asked to go home immediately. He at once submitted an application to the company asking for one month's leave. The leave was granted with effect from 8th March 1963 when he left for his native village. He was subsequently surprised to receive a letter from the company on the 25th of March 1963, whereby he was discharged from the service of the Company. He at once protested and all attempts to settle the matter amicably having failed, the present reference has been made for adjudication of the said dispute.

The Company, as I have already said, in spite of appearance through an Advocate and also through the General Manager of the Cinema, did not care to file any written statement or to defend the case. Therefore, the only evidence on the record is that of the Union. The concerned workman Shri Ramnarayan Singh has deposed that he was serving as durwan of the Cinema from August 1958 till the date of his alleged dischrage in March 1963. He was drawing a salary of Rs. 66 per month. He has produced the telegram Ext. 1 which he received on the 2nd of March 1963 communicating his wife's illness at his native village. This telegram bears the postal date seal 2nd March 1963. Exihibit 1(a) is copy of an application for one month's leave with effect from 4th March 1963. In this application the telegram has been mentioned. According to this witness leave was granted to him on 7th March 1963 as the employer wanted time to make some arrangement for the period of the leave. Leave being granted, he immediately proceeded to his native village but subsequently he was surprised to receive a letter from the Company communicating his discharge from service. Exihibit 2 is the said letter dated 16th March 1963 which was received by the workman on 25th March 1963 as stated by him. By this letter the Company has intimated that he had left without leave or any intimation. But it is difficult to believe that the Company had no knowledge of the workman's giong to his native village on the report of his wife's illness by the telegram (Ext. 1) which was duly received at the C.T.O., Calcutta, on 2nd March 1963 as apparent from the date seal on the telegram and other contents. The company in spite of knowledge and opportunities has not adduced any evidence to prove the contrary. The workman on receipt of the company's letter Ext. 2 immediately protested by a letter, dated 28th of March 1963 [Ext. (2a)] which was sent to the Company by registered post. The posting receipt has been filed and appended to Ext. 2(a). The wrokman returned to Calcutta on the 5th of April and wrote a letter to the Manager of the company requesting his permission to resume his duties. Exhibit 2(b) is copy of the said letter which was sent by post under certificate of posting. Posting receipt is also attached to the letter. The other workmen of the Company applied to the union for taking up the cause of the workman. Exhibit 2(c) is copy of the said letter by which the other workmen of the Company have supported the cause of the concerned workman. Therefore, from the materials available on the record I am satisfied to hold that the workman Ramnarayan Singh was desiharged by the Company without justification. There was no charge-sheet against him. He was given no opportunity to explain his conduct. The Company has not produced any evidence to prove that there was no granting of the leave to the workmen and that he was guilty of unauthorised absence for which as per standing order, if there is any, he is liable to be punished with dismissal or discharge. Therefore, in absence of any such evidence I am satisfied from the evidence on the record that there was no justification for termination of service of Shri Ramnarayan Singh by the Company. So, I direct that he be reinstated by the Company within a month of publication of this award in the "Calcutta Gaztte" and it is further directed that the workman be entitled to recover from the company 50 per cent. of his wages due for the period of forced unemployment for which period he may be treated as on leave for the purpose of continuity of service. The Company is directed to make pyament of the aforesaid sum within a month of the publication of this award in the "Calcutta Gazette".

Dictated and corrected by me.

J. N. MANDAL Judge,

JITENDRA NATH MANDAL,
Judge, Third Industrial Tribunal.
2-12-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

LABOUR DIRECTORATE

Consumer Price Index Number for Asansol

(Base: Year 1960=100.)

In supersession of this Directorate's Notification No. 650L.C.S., dated 3rd July 1963, published in the "Calcutta Gazette" in Part IC, page 669, dated 25th July 1963, it is informed for all concerned that the said index for Asansol shall cover all workers of the district of Burdwan other than the Mine workers of the said district.

D. CHATTERJEE,
Labour Commissioner, West Bengal
and Competent Authority,
Minimum Wages Act.

egistered No. C207

The Calcutta Gazette

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PART IC—Awards by Industrial Tribunals and Consumer Price Index

GOVERNMENT OF WEST BENGAL

LABOUR DEPARTMENT

ORDERS

No. 6582-I.R./IR/8L-2(A)/60. — 11th December 1964.—Whereas under the Government of West Bengal, Labour Department, Orders No. 1884-I.R./IR/8L-2(A)/60, dated the 26th April 1960, and No. 4459-I.R./IR/8L-2(A)/60, dated the 1st October 1962, the industrial dispute between Messrs. Kesoram Cotton Mills Ltd., 42 Garden Reach Road, Calcutta-24, and their workmen represented by the Garden Reach Textile Workers' Union, Q-77 Akra Road, Calcutta-24, regarding the issues mentioned in the said orders, being matters specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Labour Court for adjudication;

And whereas during the pendency of proceedings before the said Labour Court Shri Haidar Ali, a workman of the said Company, made a complaint in writing to the said Labour Court against the said Company alleging that the said Company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Second Labour Court has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Haidar Ali, son of Kutab Ali, T. No. 1603, New Shed, I B shift of Messrs. Kesoram Cotton Mills Ltd., against the above Company. (Case No. 6/64/33A.)

BEFORE THE SECOND LABOUR COURT, WEST BENGAL

Present:

Shri G. C. CHATTERJEE, Judge, Second Labour Court

Appearances:

For the Company: Shri K. P. Mukherjee, Advocate.

For the Workman: Shri Arun Sen.

Award

This application under section 33A of the Industrial Disputes Act was filed by Shri Haidar Ali, son of Kutab Ali, T. No. 1603, New Shed I B shift, workman of Messrs. Kesoram Cotton Mills Ltd., against the above Company during the pendency of an industrial dispute between the aforesaid parties covered by Reference No. 4459-IR, dated 1st October 1962, and Reference No. 1884-IR, dated 26th April 1960.

The case of Shri Haidar Ali is that he worked under the opposite party as a permanent worker in the Loom Weaving Department of the New Shed No. 1, B shift, of the factory for about seven years with a very clean and good record, that he went on authorised leave from 1st January 1964 to 16th February 1964 to attend the marriage ceremony of his daughter, that unfortunately for him he could

not return back on 17th February 1964 to resume his duty due to unavoidable circumstances and that he came back to Calcutta on 19th February 1964, i.e., two days after only to be told by the Labour Officer concerned that his services were no longer required by the Company. Being hard hit and aggrieved thereby Shri Haidar Ali has filed the present application under section 33A of the Act with a prayer for an award directing the company to reinstate him to his job with full compensation.

The Company entered appearance and filed a written statement alleging, inter alia, that there was no contravention whatsoever of section 33 of the Industrial Disputes Act.

At the present moment good sense has prevailed over both the parties so much so that Shri Arun Sen, representative of Shri Haidar Ali, has filed a petition before me stating in clear terms that the grievances of Shri Haidar Ali have been fully redressed and that Shri Haidar Ali is now working in the Company as before. He has accordingly prayed for withdrawal of his instant application. I have heard Shri Arun Sen appearing for the applicant as also Shri K. P. Mukherjee, the learned Advocate appearing for the company. The learned Advocate has frankly given out before me that in the facts and circumstances of the case he has no objection if the present application is simply disposed of as withdrawn.

In the result, I dispose of the case as withdrawn.

Dictated and corrected by me.

G. C. CHATTERJEE, Judge.

G. C. CHATTERJEE,
Judge, Second Labour Court.
4-12-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6587-I.R./IR/10L-111(A)/63.—12th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3998-I.R./IR/10L-111(A)/63, dated the 20th September 1964, the industrial dispute between Messrs. Associated Indian Enterprises (Private) Ltd., 206 Acharya Jagadish Bose Road, Calcutta-17 (Factory at 1 Mahatma Gandhi Road, Thakur Pukur, Behala, 24-Parganas), and their workmen represented bey the Indian Enterprises Mazdoor Sabha, Q 313A Umesh Neogy Road, Calcutta-24, regarding the issue mentioned in the said order, being a matter specified in the Third Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Second Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Samarendra Nath Mistry, workman of the said Company, made a complaint in writing to the said Industrial Tribunal against the said company alleging that the said company had terminated the service of the said workman concerned in such dispute;

And whereas in exercise of the powers conferred by section 33A of the Industrial Disputes Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act filed by Shri Samarendra Nath Mistry against the employer Company Messrs. Associated Indian Enterprises (P) Ltd., 1 Mahatma Gandhi Road, Thakurpukur, P.O. Joka, Calcutta-27. (Case No. 144 under section 33A of 1964.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal

Award

This is an application under section 33A of the Industrial Disputes Act filed by Shri Samarendra Nath Mistry, c/o late Upendra Nath Mistry Christian Pathway, Thakurpukur, Calcutta-8, against the employer Company Messrs. Associated Indian Enterprises (P) Ltd., 1 Mahatma Gandhi Road Thakurpukur, P.O. Joka, Calcutta-2, arising out of a dispute referred under G.O. No. 3998-I.R., dated 20th September 1963, which is now pending before this Tribunal. The workman complains that the Company terminated his services in contravention of the provisions of section 33(2)(b) of the Act. On 20th November 1964 the workman and the Company entered into an agreement stating that the Company had reinstated the workman with effect from 16th November 1964, and had paid him his dues up to October 1964 as also Puja Bonus for 1963. Accordingly, the workman withdrew his present application under section 33A and an award is passed in the aforesaid terms.

This is my award.

Dictated and corrected by me.

A. P. B., Judge.

A. P. BHATTACHARYA,
Judge, Second Industrial Tribunal
25-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6612-I.R./IR/11L-354/63. — 15th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 3929-I.R./IR/11L-354/63, dated the 16th September 1963, the industrial dispute between Messrs. Banga Luxmi Rice & Ata Mills, 16 Mondal Temple Lane, Tollygunge, Calcutta, and their workmen represented by the Rice Mill & Dal Mills Workers' Union, 167 Rai Bahadur Road, Calcutta-34, regarding the issue mentioned in the said order, being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Banga Luxmi Rice & Ata Mill, 16 Mondal Temple Lane, Tollygunge, Calcutta, and their workmen represented by Rice Mill & Dal Mills Workers' Union, 167 Rai Bahadur Road, Calcutta-34. (Case No. VIII/205/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge, Second Industrial Tribunal.

Appearances:

For the Company: Shri N. K. Mukherjee, Advocate.

For the Union: Shri Patit Paban Pathak.

The Government of West Bengal by its Labour Department Order No. 3920-I.R./IR/11L-354/63, dated 16th September 1963, referred to this Tribunal an industrial dispute between Messrs. Banga Luxmi Rice & Ata Mill, 16 Mondal Temple Lane, Tollygunge, Calcutta (hereinafter referred to as the Company), and their workmen represented by Rice Mill & Dal Mills Workers' Union, 167 Rai Bahadur Road, Calcutta-34 (hereinafter referred to as the Union), for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case runs as follows:

Whether the dismissal of the following workmen is justified? To what relief, if any, are they entitled?

1. Shrimati Sindhu.
2. Shrimati Kiron.
3. Shrimati Maharani.
4. Shrimati Giribala.
5. Shrimati Radha.
6. Shrimati Subashi.
7. Shrimati Rashmoni.
8. Shrimati Sarada.
9. Shrimati Jalada.
10. Shrimati Khandi.
11. Shrimati Subala.
12. Shrimati Karuna.

AWARD

The Union in its written statement states that the female workmen concerned in this dispute were employees of the Company. They were charge-sheeted and suspended on 12th March 1963 and ultimately discharged on 1st April 1963. It is alleged that the action of the management is mala fide and opposed to the principles of natural justice. The Union claims their reinstatement with compensation for the period of their forced unemployment.

The case of the Company in its written statement is that out of the 12 female workers mentioned in the order of reference, serial Nos. 1-3 (Sindhu, Kiron and Maharani) stood charged with the suspension of work out of sympathy for the remaining nine female workers who were charged with stealing of rice from the mill. The theft of rice by the nine female workers was detected by the durwan. On 12th March 1963 they were charge-sheeted, and after enquiry they were dismissed. The dismissal should be held to be justified.

Decision

Admittedly, the 12 female workers of the rice mill were dismissed by the Company on 1st April 1963. It is also admitted that they were charge-sheeted. The charge levelled against the nine female workers (serial Nos. 4-12) was theft of rice from the mill on 9th March 1963, and this was detected by the durwan of the mill. They were charge-sheeted on 12th March 1963 (Ext. 1 series) and they submitted their explanations. Regarding the other three female workers (serial Nos. 1-3), they were also charge-sheeted on the same day, and the charge against them was that they suspended work out of simpathy for the nine female workers who committed theft of rice from the mill. They also submitted their explanations. Therefore, according to the Company, an enquiry was held in respect of the nine female workers on 27th March 1963. But the enquiry was not attended by them. At the hearing of this reference, two of the female workers P.W. 1 Shrimati Sindhu and P.W. 2 Shrimati Giribala stated that they did not attend any enquiry, and that no enquiry was held at all to their knowledge. Obviously, it is a denial of any enquiry notice being received by them. The onus is upon the Company to prove that the date of enquiry was communicated to the charge-sheeted persons. On the side of the Company, Shri Mon Mohan Roy is Manager of the mill admitted in his evidence before the Tribunal that the charge-sheeted persons did not attend the enquiry. The notices that are said to have been issued in respect of the three female workers (serial Nos. 1-3) are Ext. G series. The enquiry proceedings in respect of the nine female workers (serial Nos. 4-12) is Ext. C, and Ext. H is the enquiry proceedings in regard to the other three female workers (serial Nos. 1-3). Now let us see if the Company succeeded in proving that the date of enquiry was duly notified to all the charge-sheeted female workers. Exhibit G series are said

to be the enquiry notices in respect of the three female workers, but there is nothing to show that these were served upon them. On the side of the Company, the Manager stated that the notices were served by Surathi Sardarni. But Surathi was not examined before this Tribunal to prove that in fact these notices were served upon them. There is also no other evidence to prove that the notices were actually served. The Company signally failed to prove the service of the notices by any evidence whatsoever. That being so, it must be held that the enqiury against all the female workers had been held without any notification of the date of enquiry. This is opposed to the principles of natural justice, and I conclude that the enquiry that was held in such a manner, was not a proper enquiry. It is still, however, open to the Company to prove the charges against the 12 female workers named in the order or reference by producing evidence before the Tribunal. The nine female workers were charged with theft of rice, and this was detected by the durwan at the gate. The durwan Shri Bhagabati Tewari was not examined by the Company before this Tribunal. There is no explanation why the durwan was not produced before the Tribunal. He is the only witness of the theft. The very fact that he was withheld from the Tribunal gives rise to an adverse inference that the durwan's evidence would have gone against the Company. The Manager did not see the theft by himself, but he got only a report from the durwan. O.P.W. 2 Shri Sib Sankar Barick was examined to prove the incident of 9th March 1963. He stated in his evidence that he saw the durwan Shri Bhagabati Tewari detecting some female workers stealing rice in the wearing apparels at the mill gate. He named Jalada, Sarada and Subala, but could not name the others. Shri Barick has business dealings with the Company, and it is easy for the Company to secure his evidence. He mentioned the names of only three female workers, and in the absence of evidence of the durwan who was the sole witness of the theft, it would be unsafe to rely upon the evidence of Shri Barick. I do not think that the charge of theft against the nine female workers is proved by the evidence produced by the Company before the Tribunal. With regard to the other three female workers (serial Nos. 1-3), the charge is that they suspended work out of sympathy for the other nine female workers. But there is no evidence before this Tribunal on this point, i.e., on the point that they suspended work out of sympathy for the other female workers. Before this Tribunal it was attempt to prove that they also stole rice, but they emptied the bundles containing rice in the godown. This is the evidence of Shri Barick. If that was so, they were also found stealing rice. But curiously enough, they were not charge-sheeted on the allegation of theft of rice. It further indicates that Shri Barick is not a truthful witness. In any event, the charge against the three female workers for stopping work out of sympathy for the other female workers, is not proved by any evidence before the Tribunal, and the Company cannot succeed on merits.

In the result, all the 12 female workers named in the order of reference are entitled to reinstatement. With regard to compensation, it is in evidence, that these female workers were not on work throughout the year due to fall in the supply of paddy in certain months of the year. In that view of the matter, I allow Rs. 50 in lump as compensation to each of the female workers for the period of their unemployment.

This is my award, and it is to be implemented within 30 days of its publication in the "Calcutta Gazette".

Dictated and corrected by me.

A. P. BHATTACHARYA, Judge.
The 2nd December 1964.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
2-12-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6623-I.R./IR/4L-65/63.—15th December 1964. —Whereas under the Government of West Bengal, Labour Department, Order No. 4788-I.R./IR/4L-65/63, dated the 27th November 1963, the industrial dispute between Shri Kalipada Mondal, Bus Owner, village Pariara, P.O. Charanpur, district Burdwan, and his workmen represented by the Asansol Subdivisional Bus Workers' Association, Bijoya Bhawan, G. R. Road, Asansol, Burdwan, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Second Industrial Tribunal;

And whereas the said Second Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Shri Kalipada Mondal, Bus Owner, village Pariara, P.O. Charanpur, district Burdwan, and his workman represented by Asansol Subdivisional Bus Workers' Association, Bijoya Bhawan, G. R. Road, Asansol, Burdwan. (Case No. VIII-291/63.)

BEFORE THE SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri A. P. BHATTACHARYA, Judge,
Second Industrial Tribunal.

Appearances:

For the Employer: Shri N. K. Mukherjee, Advocate.
For the Union: Shri Amar Chakrabarty, Advocate.

The Government of West Bengal by its Labour Department Order No. 4788-I.R./IR/4L-65/63, dated 27th November 1963, referred to this Tribunal

an industrial dispute between Shri Kalipada Mondal, Bus Owner, village Pariara, P.O. Charanpur, district Burdwan, and his workman represented by Asansol Subdivisional Bus Workers' Association for adjudication under section 10 of the Industrial Disputes Act.

The issue framed in this case runs as follows:
Whether the termination of service of Shri Feluram is justified? To what relief, if any, is he entitled?

AWARD

The case was fixed for hearing on 28th November 1964. On that date both the parties appeared and adduced evidence. On the side of the Union the workman concerned Feluram and the Secretary of the Union were examined, and on the side of the Employer three witnesses were examined. On conclusion of evidence, there was a talk of compromise and it materialised on that very date. The parties settled the dispute amicably on making payment of Rs. 530 to Feluram, the workman concerned. The payment was made in court in full and final settlement of the dispute, and a petition of compromise has been filed accordingly before the Tribunal. The terms of settlement are fair and reasonable and may be accepted. The petition of compromise is duly signed by the workman Feluram, and representatives of both the parties. The case is thus disposed of in terms of the petition of compromise which will form part of the award as Annexure "A".

Dictated and corrected by me.

A. P. BHATTACHARYA,
Judge.

A. P. BHATTACHARYA,
Judge,
Second Industrial Tribunal.
3-12-64.

ANNEXURE "A"

BEFORE THE JUDGE, SECOND INDUSTRIAL TRIBUNAL, WEST BENGAL

In the matter of Government of West Bengal, Labour Department, Order of Reference No. 4788-I.R./IR/4L-65/63, dated 27th November 1963

And

In the matter of Kali Pada Mondal, Bus Owner —Employer

Versus

His workman represented by the Asansol Subdivisional Bus Workers' Association—Workman.

The humble petition of both the parties above-named—

Most respectfully sheweth—

1. That after conclusion of evidence in the above matter, the dispute has been settled amicably by and between the parties for a total sum of Rs. 500 only and a sum of Rs. 30 as costs to be paid to the workman Felu Ram, driver, today in court.

2. That it is further agreed that Felu Ram will not be reinstated, and he has agreed to accept the aforesaid sum of Rs. 530 in full and final satisfaction of all his claims.

3. That the employer has paid the sum of Rs. 530 to Felu Ram, driver, in court today.

Your petitioners, therefore, most humbly pray that this settlement may be accepted and an award passed accordingly making this petition as a part of the award.

And for this act of kindness, your petitioners as in duty bound shall ever pray.

For the Union:

For the Company:

Dated Calcutta, the 28th November 1964.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6631-I.R./IR/11L-158/62. — 16th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 878-I.R./IR/11L-158/62, dated the 6th March 1963, the industrial dispute between Messrs. Hindusthan Lever Ltd., 63 Garden Reach Road, Calcutta-24, and their workmen represented by the Thika-Nagda Majdoor Sabha, J-535 Paharpur Road, Calcutta-24, regarding the issue mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred to the Fourth Industrial Tribunal for adjudication;

And whereas during the pendency of proceedings before the said Industrial Tribunal Shri Rudal Singh and eleven other workmen of the said Company, made a complaint in writing to the said Industrial Tribunal against the said Company;

And whereas in exercise of the powers conferred by section 33A of the Industrial Dispute Act, 1947 (XIV of 1947), the said Industrial Tribunal has adjudicated upon the said complaint and submitted its award to the State Government;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure herto.

ANNEXURE

In the matter of an application under section 33A of the Industrial Disputes Act of 1947 by Shri Rudal Singh and eleven others, employees of Messrs. Hindustan Lever Ltd., 63 Garden Reach Calcutta-24 (Address: 63 Garden Reach, Calcutta-24), against the aforesaid Company,

arising out of Government Order No. 878-I.R., dated 6th March 1963. (93/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

For the Union: Shri N. Das Gupta.

For the Company: Shri A. S. Menon.

This proceeding arises out of an application filed by Shri Rudal Singh and eleven others against Messrs. Hindustan Lever Ltd., 63 Garden Reach, Calcutta-24, under section 33A of the Industrial Disputes Act. The opposite party Messrs. Hindustan Lever Ltd. appeared in this case and submitted written objection. In short, the case of the applicants is that they are members of the Labour Pool, formed by Messrs. Hindustan Lever Ltd. (hereinafter referred to as the Company), with effect from 1st April 1960 and as such they are parties in the present application. According to the terms and conditions of service for the members of the Labour Pool, a list of 200 workers will be made to form a pool from which casual workers will be recruited in accordance with the requirements of the factory on a weekly or daily basis, that no other individual will obtain casual work at the factory except in the cases of emergency, and that the allotment of work to the pool casuals will be strictly in rotation and as far as possible work will be distributed equally. A reference was pending before this Tribunal regarding non-employment of some members of the Labour Pool from time to time and employment of casuals who are not members of this Labour Pool. During the hearing of that reference, a witness of the Company deposed that the members of this Labour Pool were given employment only on weekly basis, and that the members of the Extra-casual Pool were given employment only on daily basis. The applicants before me want to say that this statement of the witness was not wholly correct. The applicants are not favoured by the management because they have Union activities. They were employed only on daily basis. The applicants asked the Company for employment on weekly basis instead of daily basis of employment. This claim was based on the strength of deposition of the witness to the effect that they are entitled to employment on weekly basis. On receipt of the letters from the applicants requesting for employment on weekly basis, the Company refused employment to the petitioners with effect from 4th May 1964, although there was demand for casuals. It has been alleged that the petitioners were victimised unfairly on account of their claim for weekly basis of employment. The applicants informed the Company about their intention to start a proceeding under section 33A of the Industrial Disputes Act. The refusal of employment to the petitioners was without any justifiable reason. For representation five of the applicants were allowed entry inside the factory with a slip which described these five persons as ex-members of the Labour Pool indicating that their names had been struck off. The removal of the names of the applicants from the list of the Pool amounted to discharge or dismissal made during the pendency of the original reference before the Tribunal. Moreover, even if there was no dismissal, it was a case of contravention of the provisions of section 33(ii)(a) of the Industrial Disputes Act as the non-employment of the applicant was the alteration of the conditions of service applicable to them immediately before the commencement of the proceeding, those conditions of service being the subject-matter of the reference. The applicants, in these circumstances, filed the present application under section 33A of the Industrial Disputes Act. It has been alleged further that the termination of service or discharge or dismissal or the removal of the names of the applicants from the Muster Roll or non-employment of the applicants from 4th May 1964 was an act of victimisation. The petitioners have, therefore, prayed for a direction upon the Company to provide them with regular employment with back wages or other benefits with effect from 4th May 1964.

The sum and substance of the Company's case, in the written statement, is that the applicants are not workmen of the Company and as such their application is not maintainable, that the applicants were not in the list of the Casual Labour Pool during the pendency of the original reference and at the time of the filing of the present application, that the procedure for recruitment of casual labourers from the Labour Pool cannot be described as terms and conditions of service of the Company, that with effect from 22nd November 1961 members of the Labour Pool were recruited for temporary service occassionally on weekly basis and that there has been no case of victimisation as alleged by the applicants.

When the case was taken up for hearing on 5th November 1964, a preliminary point was raised as to whether the present application under section 33A of the Industrial Disputes Act was maintainable in view of the fact that the applicants were not workmen or employees according to the Industrial Disputes Act. The point was whether the members of a Casual Labour Pool as in the present case could claim any right under section 33A of the Industrial Disputes Act. It was agreed by both the sides before me that this point should be decided before going into the merits of other allegations made in the written statement It was also agreed that if the decision on this issue was decided in favour of the applicants, in that case there would be further hearing on merits, otherwise, on the decision of this issue against the applicants regarding the maintainability of this application, there would be final award against the applicants as there could be no occasion for going into the other allegations of the parties. Certain documents produced by the Company were marked exhibits as agreed by both the sides without any formal proof. No oral evidence was adduced by any of the parties. Arguments on the preliminary point were advanced from both the sides.

There are some admitted facts. The Company by a notice, dated 6th November 1959, decided to form a Labour Pool consisting of several persons who used to do casual work occassionally under the Company when there was any requirement of the factory. The Company decided to prepare a list of 200 workers

out of a large number of casual workers after testing their efficiency. For the purpose of ascertaining efficiency of the members of the Labour Pool, certain conditions were imposed and the selection was to be made after the candidate passed the medical test. The procedure as to how the Labour Pool would be formed is fairly described in Ext. A, the notice of the Company, dated 6th November 1959. Shri Das Gupta on behalf of the applicants has argued that the terms and conditions mentioned in Ext. A, particularly in paragraph 1, are the service conditions of the applicants and, in fact, the members of the Labour Pool were treated as employees or workmen of the Company. The main, rather the only, argument of Shri Das Gupta before me is that the tests prescribed for the members of the Labour Pool to be passed through were so stringent that the presumption should be that the members of the Labour Pool were recruited for the service of the Company and, as such, the terms and conditions of the Labour Pool were as good as the terms and conditions of service in the Company. According to Shri Das Gupta, the tests held for the recruitment indicated that the members of the Casual Labour Pool were not the ordinary casual labourers but were recruited in the employ of the Company. The Company, on the other hand, has argued that the Labour Pool was formed by the Company and the members thereof were placed in a list to offer them casual work whenever there would be any occasion. It has been argued from the side of the Company that the members of the Labour Pool were not the workmen of the Company. They were not in the employ of the Company. The conditions prescribed in Ext. A constituted the procedure as to how the Labour Pool was to be formed and how it would work. The members of the Labour Pool were never treated as workmen or employees of the Company. Admittedly also, the members of Labour Pool were free to work elsewhere according to their sweet will and they were not bound to work under the Company whenever they would be called upon to do so. It is equally clear and there was no dispute that the members of the Labour Pool were not seasonal workmen.

In order to determine whether the present application under section 33A of the Industrial Disputes Act is maintainable or not, I am to see section 33 of the Industrial Disputes Act at the very outset. There are two parts in section 33. In the first part, namely section 33(i), there is the mention of the words "employer" and "workman". Under certain conditions no employer shall alter the conditions of service of workmen or discharge or dismiss or punish any workman. In the second part of section 33, namely, 33(2) of the Industrial Disputes Act, the employer may alter the conditions of service applicable to workmen, or discharge or punish by way of dismissal or otherwise a workman under certain conditions. In the second part of the section the proviso says that in case of discharge or punishment "wages for one month" are to be paid to a workman to be dismissed. Section 33, therefore, relates to employer and his workmen. It is to be noted that in this case there is no mention of casual labourers or casual workmen. The payment of wages for one month mentioned in the proviso of section 33(2) of the Industrial Disputes Act indicates also that the section does not apply to a casual labourer. It indicates that it applies to persons in the regular employment of the employer. The word "discharge" or "dismissal" implies termination of service of a person who is already in the employ of the employer.

Section 33A of the Industrial Disputes Act runs as follows:

> "Where an employer contravenes the provisions of section 33 during the pendency of proceedings before a Labour Court, Tribunal or National Tribunal, any employee aggrieved by such contravention may make a complaint in writing, in the prescribed manner to such Labour Court, Tribunal or National Tribunal and on receipt of such complaint that Labour Court, Tribunal or National Tribunal shall adjudicate upon the complaint as if it were a dispute referred to or pending before it, in accordance with the provisions of this Act and shall submit its award to the appropriate Government and the provisions of this Act shall apply accordingly."

This section says that in case an "employer" contravenes the provisions of section 33, any "employee" aggrieved by such contravention may make a complaint. In this section again there is definite mention of an "employer" or an "employee". This section therefore relates to the relationship between the employer and his employee. It does not speak about any member of a Labour Pool or a casual labourer who may in future be employed, if occasion arises. According to section 33A, therefore, only an employee may file a complaint against the employer.

I shall now come to the definition of "workman" in section 2(s) of the Industrial Disputes Act. It reads as follows:

> "workman" means any person (including an apprentice) employed in any industry to do any skilled or unskilled manual, supervisory, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person—
>
> (i) who is subject to the Army Act, 1950, or the Air Force Act, 1950, or the Navy (Discipline) Act, 1934; or
>
> (ii) who is employed in the police service or as an officer or other employee of a prison; or
>
> (iii) who is employed mainly in managerial or administrative capacity; or
>
> (iv) who, being employed in a supervisory capacity draws wages exceeding five hundred rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature".

Unless the relationship of master and servant is proved, a person claiming to be a workman within the meaning of section 2(s) cannot be said to be employed within the meaning of that clause. It should also be noted that mere existence of a contract to employ does not constitute a relationship of master and servant until the contract is acted upon and the servant is actually employed. To ascertain the relationship between the master and his servant, it is to be seen whether the employer has authority to control the manner of execution of work by the employee.

Now, on reading the sections 2(s), 33 and 33A of the Industrial Disputes Act, I hold that unless there is subsisting relationship of employer and employee and unless the service condition of the employees is altered or unless an employee is discharged or dismissed or punished as indicated in section 33 and unless the relationship of employer and employees is affected as indicated in section 33, no employee can file an application under section 33A of the Industrial Disputes Act. Only an employee affected as stated above can file a complaint under section 33A of the Act. In the present case the members of the Casual Labour Pool were not employed by the Company. Simply because before their enlistment of their pool they had to pass certain tests it cannot be said that they were practically taken in the employment of the Company. Of course, if and when any of the members of the Labour Pool is recruited as a casual labourer by the Company for any period, such member shall certainly be treated as in the employ of the Company during that period alone. After the period of casual employment, such member of the pool remains no longer in the service of the Company. In the present case the members of the Labour Pool were free to work elsewhere and not to accept the offer of casual recruitment of the Company. They did not get any retaining allowance from the Company during the period of non-employment. The Company had no control in any way over the members of the pool during the period of non-employment. It is not a case of the applicants before me that during the period of casual employment they were not allowed to work. It is not their case that they were punished during the period of casual employment. The applicants want to say that the Company should give them work on weekly basis and not no daily basis when there would be occasion for such recruitment in future. In these circumstances, I cannot hold that the applicants as members of the Casual Labour Pool have any right to file any application under section 33A of the Industrial Disputes Act. They are neither employees, nor workmen under the Opposite Party the Company. The list of casuals of the Labour Pool is not master roll of the employees of the Company.

In support of his contention that casual labourers are entitled to file an application under section 33A of the Industrial Disputes Act, I was referred to two cases by Shri Das Gupta. The first case was between Messrs. Bhuwalka & Co. Ltd. and Ramjhalak decided by the Labour Appellate Tribunal of India and reported in 1956, L.L.J., Vol. I, at page 288. In this case a casual worker in course of his duty met with an accident and he was confined to bed in the hospital for several days. When this workman reported for duty, he was verbally discharged. Thereafter he started a case. The learned Tribunal allowed the complaint of the worker and an appeal was preferred before the Labour Appellate Tribunal. The learned Appellate Tribunal also found that there had been contravention of the provisions of section 33(b) when the complainant was discharged verbally from service. In this case the question was whether after being injured in course of his duty when the worker came to report for duty his discharge was legal. In this case, therefore, there was the fact of verbal discharge and this discharge was made when the worker came to report for duty immediately after the discharge from the hospital where he had been for treatment of his injury sustained in course of his duty. In the present case before me, the facts are entirely different.

The other case relied upon by Shri Das Gupta is the case of Bhull Singh and others versus First Industrial Tribunal, West Bengal, and others, decided by Mr. Justice B. N. Banerjee of our Calcutta High Court. This has been reported in 1963, L.L.J., Vol. I, at page 153. In this case the dispute was referred to the Industrial Tribunal on a reference under section 10 of the Industrial Disputes Act. It was not a case under section 33A of the Act. In this case, there was an agreement between Bhull Singh and others and a Union, known as National Union of Tea Workers, regarding employment of certain workers. That agreement was acted upon but subsequently Bhull Singh and others refused to employ certain workmen according to the terms of the agreement. The Union, therefore, raised an industrial dispute under section 10 of the Industrial Disputes Act and, ultimately, the matter came up before the Hon'ble High Court. The facts of this case are therefore different and there has been no decision in that case which can help me to see whether the applicants before me, some casual labourers, can file a complaint under section 33A of the Industrial Disputes Act. The two cases relied upon by Shri Das Gupta are not helpful.

The Company has, however, relied upon three cases—one reported in 1953, L.L.J. Vol. II, p. 514, the second reported in 1956, L.L.J., Vol. II, p. 535, and the last one reported in 1963, L.L.J., Vol. II, p. 269. On consideration of the facts and circumstances of this case, I hold that the applicants before me were not workmen or employees, under the Company according to the provisions of the Industrial Disputes Act and, as such, they have as members of the Casual Labour Pool no right to file the present application under section 33A of the Industrial Disputes Act. Section 33 of the Industrial Disputes Act was not violated. The present application is, therefore, not maintainable. The instant case is thus decided against the applicants.

Dictated and corrected by me.

R. BHATTACHARYA,
Judge.

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.
28-11-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6647-I.R./IR/7L-13/64. — 17th December 964.—Whereas under the Government of West Bengal, Labour Department, Order No. 6262-I.R./ R/7L-13/64, dated the 21st November 1964, the ndustrial dispute between Messrs. National Co. .td., Rajganj, P.O. Sankrail, district Howrah, and heir workmen represented by the Jute Textile Vorkers' Union, 7B Rani Rashmoni Road, Calcutta, egarding the issue mentioned in the said order eing a matter specified in the second schedule to he Industrial Disputes Act, 1947 (XIV of 1947), was eferred for adjudication to the Fourth Industrial ribunal;

And whereas the said Fourth Industrial Tribunal as submitted to the State Government its award n the said industrial dispute;

Now, therefore, in pursuance of the provisions of ection 17 of the Industrial Disputes Act, 1947 (XIV 1947), the Governor is pleased hereby to publish e said award as shown in the annexure hereto.

ANNEXURE

the matter of an industrial dispute between Messrs. National Co. Ltd., Rajganj, P.O. Sankrail, district Howrah, and their workmen represented by the Jute Textile Workers' Union, 7B Rani Rashmoni Road, Calcutta. (Government Order No. 6262-I.R., dated 21st November 1964.) (VIII 342/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge, Fourth Industrial Tribunal.

This is a reference under section 10 of the dustrial Disputes Act. The parties are Messrs. ational Co. Ltd., Rajganj, P.O. Sankrail, district owrah, and their workmen represented by the Jute extile Workers' Union, 7B Rani Rashmoni Road, lcutta. The issue runs as follows:

Whether the termination of service of Sarbasri Gouri Sankar Singh and Lal Bahadur Singh is justified? To what relief, if any, are they entitled?

After due service of notices to the parties, the puty Labour Officer of the National Co. Ltd. and e Assistant Secretary of the Jute Textile Workers' ion have appeared today. The Assistant Secretry of the Union informs the Tribunal by a petition at the Union does not like to proceed with the dispute as the persons involved are fixed up in good position. The Union prays that the dispute may be treated as withdrawn. When the workmen have given up the issue and want to withdraw the dispute, there can be no question of any adjudication in the present case. As prayed for by the workmen, the dispute stands withdrawn and there is no dispute at present.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

The 8th December 1964. R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6648-I.R./IR/7L-15/64. — 17th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 1836-I.R./ IR/7L-15/64, dated the 15th May 1964, the industrial dispute between Messrs. Agarpara Jute Mills, P.O. Kamarhatty, 24-Parganas, and their workmen represented by Agarpara Jute Mills Workers' Union, Punja Villa, P.O. Agarpara, district 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Fourth Industrial Tribunal;

And whereas the said Fourth Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Agarpara Jute Mills, P.O. Kamarhatty, 24-Parganas, and their workmen represented by Agarpara Jute Mills Workers' Union, Punja Villa, P.O. Agarpara, district 24-Parganas,

referred under G.O. No. 1836-I.R./IR/7L-15/64, dated 15th May 1964. (Case No. VIII-136/64.)

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, WEST BENGAL

Present:

Shri R. BHATTACHARYA, Judge.

Appearances:

For the Company: Shri J. K. Ghosh, Advocate, Messrs. Orr. Dignam & Co., Solicitors.

For the Union: Shri Sanat Datta, Secretary, Agarpara Jute Mills Workers' Union.

AWARD

This reference under section 10 of the Industrial Disputes Act, arises out of the Government of West Bengal, Labour Department, Order No. 1836-I.R./IR/7L-15/64, dated 15th May 1964. The parties are Messrs. Agarpara Jute Mills, P.O. Kamarhatty, 24-Parganas, and their workmen represented by Agarpara Jute Mills Workers' Union, Punja Villa, P.O. Agarpara, district 24-Parganas. The issue runs as follows:

Issue

Whether the dismissal of Sm. Basantia is justified? What relief, if any, is she entitled to?

Both the parties appeared and submitted their written statements, Today was fixed for hearing. At the opening of the case, Mr. Ghosh, on behalf of the Agarpara Jute Mills (hereinafter be referred to as the Company), proposed that his client was agreeable to make some ex-gratia payment to Sm. Basantia, the dismissed worker, if she was willing to accept the same, in spite of the dismissal on the ground of misconduct. The Union did not, at that stage, agree to consider the proposal and wanted to fight out the issue. Evidences on both the sides were taken and at the time of argument, the Union considered the proposal of the Company and after a talk with the Representative of the Company and Mr. Ghosh, the dispute was finally amicably compromised. A petition was filed stating the terms of compromise and it was submitted before me by both the Union and the Company that after the compromise, there was no dispute present and that an award might be passed according to the terms mentioned in the petition.

I have heard both the sides and I find that the parties have settled up the dispute amongst themselves and that there is no dispute at present. The terms mentioned in the petition filed today are very reasonable. The compromise, I find, is voluntary and legal. As prayed for by the parties, I pass an award in terms of the petition filed today which has been marked annexure A to this award.

Dictated and corrected by me.

R. BHATTACHARYA, Judge.

The 7th December 1964. R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal.

ANNEXURE

R. BHATTACHARYA,
Judge,
Fourth Industrial Tribunal,
West Bengal.

Filed by me.
J. K. Ghosh, Advocate,
Orr. Dignam & Co.

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, CALCUTTA

Agarpara Jute Mills versus their workmen represented by Agarpara Jute Mills Workers' Union.

The Company and the workmen represented by the Union jointly submit as follows:

1. That the dismissal of the workman Basantia shall stand.
2. That the Company shall make an ex-gratia lump sum payment of Rs. 400 to Basantia on compassionate considerations (without treating at present) within the 20th December 1964 and that she will receive her provident fund dues as per the rules.
3. That the present dispute is accordingly settled amicably between the parties and there is now, no dispute over the issue calling for adjudication.

For the Union:
Sanat Datta, Secretary
of the Union.

L.T.I. of Basantia.
Attested.
S. Datta.
For the Company:
S. N. Chatterjee,
Senior Labour Officer
of the Company.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6659-I.R./IR/7L-34/61.—18th December 1964.—Whereas under the Government of West Bengal, Labour Department, Order No. 4828-I.R./IR/7L-34/61, dated the 4th August 1961, the industrial dispute between Messrs. Samnuggur South Jute Mill, Garulia, 24-Parganas [Mg. Agents: Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta] and their workmen represented by National Union of Jute Workers, Shyamnagar South Jute Mills Branch, Nichols Road, P.O. Garulia, 24-Parganas, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the First Industrial Tribunal;

And whereas the said First Industrial Tribunal has submitted to the State Government its award on the said industrial dispute;

Now, therefore, in pursuance of the provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute between Messrs. Shyamnagar South Jute Mill, Garulia, 24-Parganas, [Mg. Agents: Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta] and their workmen represented by National Union of Jute Workers, Shyamnagar South Jute Mills Branch, Nichols Road, P.O. Garulia, 24-Parganas (VIII-259 of 1961.)

BEFORE THE FIRST INDUSTRIAL TRIBUNAL, WEST BENGAL

Present

Shri RENUPADA MUKHERJEE, Judge,
First Industrial Tribunal

Appearances

For the Company: Shri S. C. Sen, Advocate.

For the Union: Shri P. K. Sanyal, Advocate and Shri Nikhil Roy, Advocate.

By its Labour Department Order No. 4828-I.R./IR/7L-34/61, dated Calcutta, the 4th August 1961, the Government of West Bengal referred this industrial dispute to this Tribunal for adjudication under section 10 of the Industrial Disputes Act. One party to the reference was Messrs. Shyamnagar South Jute Mill [Mg. Agents: Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta] (hereinafter to be described as the Mill or Company) and the other party their workmen represented by National Union of Jute Workers (hereinafter to be described as the Union).

The only issue referred for adjudication was the following:

1. Whether the refusal of employment to the following workmen is justified? To what relief, if any, are they entitled?—

(i) Shri Nalini Mohan Mukherjee.

(ii) Shri Ramprosad Kar.

(iii) Shri Tarapada Banerjee.

(iv) Shri Sourendra Mohan Bose.

Evidence in this case was recorded during the time of my predecessor in office Shri S. N. Guha Roy. It appears that during the course of the arguments addressed by the lawyers of the parties Shri Guha Roy gave some directions to the parties for filing additional written statements. The Company moved the High Court against that order and the order has been set aside by the High Court and this Tribunal has been directed by the High Court to pass an award on the materials which are already on the record. Accordingly the learned Advocates addressed their arguments placing before the oral and documentary evidence which was adduced before my predecessor in office.

The following is a brief summary of the written statement filed on behalf of the Company. The dispute referred for adjudication is not an industrial dispute and so the reference is not maintainable. This mill was closed down permanently and the question of employment and non-employment of the workmen concerned in this reference does not arise for adjudication. This mill was permanently closed on 10th December 1960. After the closure about 927 weekly paid workmen and 88 monthly paid workmen from out of a total strength of 2,231 workmen voluntarily retired and they were paid off. The remaining workmen were absorbed in three other mills managed by the managing agents of the Company. So far as monthly paid clerical staff were concerned about 12 employees from out of the total strength of 80 were selected for retirement on account of their old age, infirmity and long service. About 54 clerks were transferred to other mills and the rest were discharged. The 12 employees who were selected for retirement were interviewed individually by the Chief Personnel Officer of the Company and were informed that they were not fit to carry on their duties by reason of old age and infirmity. At that time they were also informed that the Company was prepared to consider individual cases of hardship. This interview took place on or about 17th December 1960 and about 5 employees accepted the suggestion of the Company to retire. The four employees concerned in this reference changed their mind and subsequently maintained that they were fit to carry on their duties and were not suffering from any infirmity rendering them unfit for normal work. As the Company held a contrary view these employees were asked to appear before the Company's Chief Medical Officer and it fixed 2nd January 1961 for medical examination. These instructions were verbally conveyed to these men by the Chief Personnel Officer at an interview on or about 30th December 1960. These men did not turn up for medical examination nor did they turn up for their work and they continued to remain on unauthorised absence without any intimation to the management. Thereafter this matter was taken before the Deputy Labour Commissioner and there were some joint discussions in which the Company participated. These men were asked by the Deputy Labour Commissioner to get themselves medically examined by the Medical Officer of the Company. They however refused and continued to remain on unauthorised absence. This is not a case of refusal of employment as alleged, because the management had offered to provide employment for them elsewhere if they could satisfy it about their physical fitness. These employees committed misconduct under the Standing Orders of the Company and they are not entitled to get any relief.

In the written statement of the Union it has been stated that this dispute was raised when the mill of the Company was still working and so the reference is competent. The management of the mill informed these workmen on or about 17th December 1960 that their service would be terminated from the first of January 1961 on the basis of compulsory retirement. The workmen were not individually interviewed by the Chief Personnel Officer and they were not told that by reason of old age and infirmity they were unable to carry on their duties. These workmen made a written representation to the Company on

20th December 1960 protesting against the intended compulsory retirement and they were never told that they would have to appear before the Chief Medical Officer of the Company for medical examination. These employees were called at the office of the mill by the Chief Personnel Officer on 30th December 1960 and were told that unless they tendered their resignation they would be forcibly expelled from the mill if they attended it on 2nd January 1961. These workmen never remained on unauthorised absence and they did not commit any misconduct and the Company has illegally refused them employment. So it is prayed that it may be declared that the refusal of employment by the Company is not justified and a direction may be given for reinstatement of these employees in their previous posts with all back wages and allowances.

Before I enter into the merits of the respective cases of the parties I shall state some preliminary facts about which there is hardly any dispute. The first party to the dispute is a Jute Mill which is admittedly owned by a Company called Shyamnagar Jute Factory Co. Ltd. The present mill was an independent and self-content unit. Shyamnagar Jute Factory Co. Ltd. has another mill which is called Shyamnagar North Jute Mill which is on the north side of river Bhagirathi. The mill which is involved in this dispute is situate on the south side of the river at Garulia. The four workmen concerned in this reference are: Sarbasri Nalini Mohan Mukherjee, Ramprosad Kar, Tarapada Banerjee and Sourendra Mohan Bose. They belonged to the clerical staff of Shyamnagar South Jute Mill and each of them had put in long years of service. Messrs. Thomas Duff & Co. (India) Private Limited were the managing agents of both the mills owned by Shyamnagar Jute Factory Company Ltd. They are also some other jute mills within their managing agency, such as Victoria Jute Mills and Angus Jute Mills.

Shyamnagar South Jute Mill had a complement of about 2,231 weekly and monthly paid employees of workmen's category and 80 employees on the clerical staff. This mill had 12 boilers, some of which were condemned by the Boiler Directorate in October or November 1960 with the result that this mill had to be closed down completely. Out of the employees of workmen's category about 927 weekly paid and 88 monthly paid workmen voluntarily retired and they were paid off. The remaining workmen were absorbed by the managing agents in several mills managed by them including Shyamnagar North Jute Mill. Out of the clerical staff of 80 members 12 employees were selected for retirement. They were interviewed by Shri G. P. Sehgal, Chief Personnel Officer of the managing agents, on 17th December 1960. The mill was at first notified to be closed on and from 3rd December 1960 but later on the time was extended till 10th December 1960 (vide notice, dated 2nd December 1960, Ext 5). Only a skeleton staff was kept for some time for liquidating the outstanding affairs of the mill, the production of which was transferred, as has been stated above, to some other mills. There is no difference between the parties up to this stage of the case.

The case of the Company is that out of the total clerical staff of 80 members as many as 12 were found to be incompetent for absorption in other mills managed by the managing agents on account of their old age and physical infirmity and they were asked by Shri Sehgal to retire from 1st January 1961. They at first accepted the suggestion. Later on 7 clerks from out of the above number retracted their consent and sent a representation. They were again interviewed by the Chief Personnel Officer of the Company on 30th December 1960 and were advised to appear before the Company's Chief Medical Officer on 2nd January 1961. They agreed to abide by the above suggestion but they did not turn up for medical examination and remained on unauthorised absence. The case of the Company, therefore, is that these men have lost their appointments and they are not entitled to ask for employment because the mill has been completely closed down and the managing agents are not under any obligation to absorb them in other concerns because these men were unfit for further sevice on account of old age and infirmity.

The case of the four workmen, on the other hand, is that they never agreed to retire voluntarily as alleged by the Company and it was never proposed to them that they should submit themselves to medical examination as alleged by the Company. They made a representation to the Company on 20th December 1960 protesting against the Company's decision to retire them compulsorily. Thereafter they were called at the office of the mill by the Chief Personnel Officer and the manager of the mill and were directed to tender their resignation and on their refusal to do so they were ordered not to attend the mill from 2nd January 1961.

The question which arises for my determination is whether the management of the mill in question improperly and illegally refused employment to these four workmen. A point had been taken on behalf of the Company that this is not an industrial dispute inasmuch as the mill concerned in this reference is not the real employer of these workmen and so there was no relationship of employer and employee between the parties concerned in this reference. This point was given up by Shri Sen on behalf of the Company at the time of hearing of the argument and both parties proceeded on the footing that the mill in question is a completely separate and independent unit and these workmen were the employees of that Unit.

Shri Sanyal argued on behalf of the Union that the Company has made different cases at different times which are inconsistent. He contended that although the Company made a definite case that these workmen agreed on 17th December 1960 before Shri Sehgal, Chief Personnel Officer of the managing agents, that they would retire with effect from 1st January 1961, the Company later on made a case that these workmen did not appear before the Chief Medical Officer of the Company on 2nd January 1961 although directed in that behalf and thereby they remained on unauthorised absence. Shri Sen, on the other hand, submitted on behalf of the Company that really the Company has made only one case and that is that Shyamangar South Jute Mill was closed down permanently and these men thereby lost their employment automatically. I agree with Shri Sanyal that these workmen never agreed to retire

voluntarily as contended on behalf of the Company. It is true that Shri Sehgal stated in his evidence that on 17th December 1960 these workmen along with 8 others were told that they should retire on 1st January 1961 and they accepted the suggestion. He further stated in his evidence that Dr. N. Chakraborty, the Chief Medical Officer of the Company, was present at that time. The evidence of Dr. Chakraborty would show that the workmen in question were called in one by one and told by Shri Sehgal that they were getting old and some of them were also suffering from various sorts of infirmities and so they were asked to retire to make room for the young people. Dr. Chakraborty further stated that none of the workmen objected to the suggestion and that each of them spoke of his individual hardship and difficulty. The evidence of Dr. Chakraborty at the utmost shows that the clerks in question did not raise any objection to the suggestion of Shri Sehgal. His evidence does not show that they expressly consented to retire from service. In the present case the mere omission of the clerks to raise any vocal objection to the suggestion of Shri Sehgal for retirement cannot be construed as their consent. It is also significant that only three days after this meeting these four workmen along with three others who are not before me sent a letter to the Managing Director complaining that their service was to be terminated from 1st January 1961 on the basis of compulsory retirement though all of them were fit for further active service (vide Ext. A). In these circumstances the conclusion is inevitable that the workmen did not express their consent to retire from service. It is true that such a suggestion was made by Shri Sehgal but the workmen remained silent and they put forward their individual difficulty and hardship.

Admittedly these workmen again met Shri Sehgal in presence of Manager on 30th December 1960. The Company's case is that the question of retirement of these workmen was again discussed on 30th December 1960 and as the workmen insisted that they were fit for further active service they were asked to appear before the Chief Medical Officer on 2nd January 1961 for medical examination. That a meeting took place on the above date is admitted by the Union. But the case of the Union is that in that meeting Shri Sehgal and the Manager behaved very rudely with the workmen and they asked them to tender their resignation in writing which they refused. It is denied by the Union that any suggestion was made by Shri Sehgal that the workmen would have to appear before the Chief Medical Officer on 2nd January 1961.

Shri Sehgal and the Chief Medical Officer of the Company Dr. Chakraborty have both stated that the workmen were directed to appear before the Chief Medical Officer for medical examination on 2nd January 1961, but the workmen did not appear before him on that day. I do not see any reason to disbelieve the evidence of these two witnesses and I hold that the workmen did not appear the Chief Medical Officer for medical examination on 2nd January 1961 as directed.

Much argument was advanced by both sides as to whether these four workmen had attained the age of superannuation and were retired on that ground and also whether they lost their service by refusing to abide the lawful order of the Company, namely, to appear before the Chief Medical Officer which constituted a piece of misconduct. In my opinion these matters are wholly irrelevant for the purpose of the present case. It is my finding that the workmen did not retire voluntarily. It is also my finding that their service was not terminated by reason of superannuation or misconduct because there is nothing to show that the workmen were retired on any of these grounds. However, it is a patent fact that the mill was completely closed down with effect from 10th December 1960. These men along with some others were retained for sometime for liquidating the outstanding affairs of the mill. The workmen have deposed in this case and they all admitted that the mill was closed down. That being the case, the workmen automatically lost their employments and no question of re-employment or refusal of employment arises. It is true that the managing agents of the mill were making every effort to absorb as many workmen as possible in Shyamnagar North Jute Mill and also in some other mills managed by the managing agents. The managing agents did not think it proper to absorb these four workmen by reason of their comparatively old age and alleged infirmity. I am not aware of any law under which workmen who have been thrown out of employment by reason of closure of an undertaking managed by some managing agents can claim an alternative employment as a matter or right in another undertaking managed by the same managing agents. In the present case the managing agents made every attempt to absorb as many workmen of Shyamnagar South Jute Mill as they could. These workmen were not considered fit for absorption.

Shri Sanyal contended on behalf of the workmen that the Company never made a case that these men had lost their appointments by reason of closure of

the mill. It is, however, to be noted that in paragraph 2 of its written statement the Company has stated as follows:

"Shyamnagar South Jute Mill has been closed down permanently and the question of employment or non-employment of the men in connection therewith is not maintainable".

It would appear from the facts and circumstances of the case that after the closure an attempt was made by the managing agents to make these workmen retire voluntarily because in their opinion these men were not physically fit for further service. That opinion may be right or may be wrong but it was an honest opinion. So long as the Union cannot establish that the managing agents had a legal obligation to absorb these workmen in other concerns, no relief can be given to these workmen. No relief has been asked on their behalf as on closure of the mill. The only relief asked for in this case is reinstatement of the workmen to their former employment with back wages upon a declaration that the refusal of employment by the Company is not justified. As the mill was completely closed down with the approval of Government these men lost their employment. It was within the discretion of the management to absorb them elsewhere. They did not exercise their discretion in their favour. So at the utmost a claim might have been made on behalf of the workmen for closure benefit. That has not been done in this case. So the workmen, in my opinion, are not entitled to get any relief in this reference.

This is my adjudication and award.

Taken at my dictation and corrected by me.

RENUPADA MUKHERJEE,
Judge.

8th December 1964.

RENUPADA MUKHERJEE,
Judge,
First Industrial Tribunal.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

No. 6664-I.R./IR/11L-199/64. — 19th December 1964.--Whereas under the Government of West Bengal, Labour Department, Order No. 2510-I.R./IR/11L-199/64, dated the 27th June 1964, the industrial dispute between Messrs. K. P. Dhar & Co., 99A Bepin Behari Ganguly Street, Calcutta-12, and their workmen represented by Calcutta Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Room No. 51, Calcutta-12, regarding the issue mentioned in the said order being a matter specified in the second schedule to the Industrial Disputes Act, 1947 (XIV of 1947), was referred for adjudication to the Sixth Industrial Tribunal;

And whereas the said Sixth Industrial Tribuna has submitted to the State Government its awar on the said industrial dispute;

Now, therefore, in pursuance of the provisions o section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Governor is pleased hereby to publish the said award as shown in the annexure hereto.

ANNEXURE

In the matter of an industrial dispute betwee Messrs. K. P. Dhar & Co., 99A Bepin Behar Ganguly Street, Calcutta-12, and their workmer represented by Calcutta Goldsmithy & Jewellery Workers' Union, 16/17 College Street, Roon No. 51, Calcutta-12, referred under G.O No. 2510-I.R./IR/11L-199/64, dated the 27th June 1964. (Case No. VIII-182/64.)

BEFORE THE SIXTH INDUSTRIAL TRIBUNAL WEST BENGAL

Present

Shri P. BASU, Bar-at-law, Judge,
Sixth Industrial Tribunal

AWARD

The Government of West Bengal, Labour Department, by Order No. 2510-I.R./IR/11L-199/64, date the 27th June 1964, referred under section 10 of th Industrial Disputes Act, 1947 (XIV of 1947), th abovementioned dispute to this Tribunal for it adjudication.

Issue

(1) Whether the termination of service o Sarvashri Shyamlal Saha, Monoranjan Ro and Gouranga Ch. Saha was justified. T what relief, if any, are they entitled?

Both the parties have filed a joint petition c compromise on 18th September 1964, that is to say before the date of filing written statement. Th parties in dispute have amicably settled the disput and have filed a petition of compromise, the term of which appear to be fair and reasonable, and ma be given effect to.

Under the circumstances, a 'no-dispute' award, a prayed for by the parties be passed in terms of th petition of compromise which do form part of th award as Annexure A. This is my award.

Dictated and corrected by me.

P. BASU, Judge.

The 12th December 1964.

P. BASU,
Judge,
Sixth Industrial Tribuna

ANNEXURE A

BEFORE THE LEARNED SIXTH INDUSTRIAL TRIBUNAL AT CALCUTTA

In the matter of Government of West Bengal, Labour Department, order No. 2510-I.R./IR/11L-199/64, dated 27th June 1964 and in the matter of alleged industrial dispute

Between

Employer in relation to Messrs. K. P. Dhar and Co.,

And

Their workmen (Re-Sarbashri) Shyam Lal Saha, Monoranjan Roy and Gouranga Chandra Saha represented by Calcutta Goldsmithy and Jewellery Workers' Union.

The humble joint petition of the Employer, Shri K. P. Dhar, Proprietor, Messrs. K. P. Dhar & Co., and their workers represented by Calcutta Goldsmithy & Workers' Union abovenamed most respectfully sheweth:

(1) That the parties have amicably settled the matter outside Court on acceptance of cash of Rs. 550 in full and final settlement of the dispute between the parties.

(2) That there is no dispute between the employer Messrs. K. P. Dhar & Co. and their abovenamed workmen in the above matter.

It is therefore prayed that no dispute award may be given accordingly.

Signature of employees:

Shyam Lal Saha, Rs. 150.
18-9-64.

Mono Ranjan Roy, Rs. 250.
18-9-64.

Gouranga Ch. Saha, Rs. 150.
18-9-64.

Signature of employer:
Kali Pada Dhar,
Proprietor, K. P. Dhar & Co.,
18-9-64.

A. K. Sarker,
Advocate for Opp. Party,
18-9-64.

P. BASU, Judge,
Sixth Industrial Tribunal,
12-12-64.

By order of the Governor,
S. C. MUKHERJEE, Asst. Secy.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASADHA 11] THURSDAY, JULY 2, 1964 [SAKA 1886

PART ID—Orders and notifications by the Directorate of Commercial Taxes

Government of West Bengal

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 176 C.T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Purna Chandra Ghosh carrying on business under the trade name Messrs. Purna Chandra Ghosh, 12-B Sadananda Road, Calcutta-26 (a); AL/1012A, 26-5-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets and (ii) Snaks (c).

2. Messrs. Dinesh Chandra M. Mehta, Mahendra Chimanlal Shah and Ramesh Pranlal Shah carrying on business under the trade name Uva Tea Company, P-40 India Exchange Place, Calcutta (a); CL/3719A 22-5-64 (b)) Tea (d).

3. Shri Lalit Chandra Haridas Parekh carrying on business under the trade name Deepak Corporation, 147 Mahatma Gandhi Road, Calcutta (a); CL/3720A, 22-5-64 (b); Gunny bags (d).

4. Messrs. Kesar Devi Daga and Shrigopal Daga carrying on business under the trade name Luxmi Traders, 35 Ezra Street, Calcutta (a); CL/3721A, 26-5-64 (b); Steel wire, wire ropes (d).

5. Messrs. Gopal Jhawar and Kiranmay Deb carrying on business under the trade name Industrial Suppliers, 40 Netaji Subhas Road, Calcutta (a); CR/3468A, 26-5-64 (b); Non-ferrous metal articles (d).

6. Shri Suraj Prakash Surekha (Proprietor) carrying on business under the trade name Union Tradeway Corporation, 36 Strand Road, Calcutta (a); CR/3469A, 27-5-64 (b); Pipe, pipe fittings, bulb, tube light, fuse, wire cables, switch box, insulator, belting, bolt, nuts, tools, carbide gas lamp (d).

7. Shri Jamini Jiban Banerjee carrying on business under the trade name Messrs. Ideal Engineering Works, 175 Belilious Lane, Howrah (a); HW/2748A, 28-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Nuts,bolts, rounds and hexagon bars (c).

8. Sm. Sarala Devi Meheswari carrying on business under the trade name Messrs. S. D. Engineering Co., Ichapore Road, Dassnagar, Howrah (a); HW/2749A, 29-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided

that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Machines (c).

9. Messrs. All India Ceramic Works (Private) Ltd., 52/53 Goushala Road, Lillooah, Howrah (a); HW/2750A, 30-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Electrical porcelain goods and refractories (c).

10. Shri Basudev Senapati carrying on business under the trade name Messrs. Basudev Senpati, 9/3 Kantapukur Lane, Kadamtala Howrah (a); HW/2751A, 2-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g. oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below, for sale (i) Lathe machines (c).

11. Shri Somen Chatterjee carrying on business under the trade name Mesrss. Do-All Engineering Company, 280 G. T. Road, Salkia, Howrah (a); HW/2752A, 3-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store, e. g. coal, charcoal, k. oil and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manfacture of the goods named below for sale, (i) Machine and machine parts (c).

12. Messrs. Gunadhar Ghose, Jiban Kr. Guchait, Gosto Behari Mondal and Mayarani Ghosh carrying on business under the trade name National Timber Marchants, Station Road (North), P. O. Bagnan, Howrah (a); HW/2753A, 3-6-64 (b); (1) Raw materials, (2) Plant, Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale, (i) Sized wood, doors and windows (c); screw, Hinge, wire-nail, paints, bolts and nuts (d).

13. Shri Rathindra Mohan Sarkar (Proprietor) carrying on business under the trade name Messrs. Sarkar Service Station, D. B. C. Road, Japaiguri (a); JP/2167A, 25-5-64 (b); Lubricating oil, acid, distilled water, mator parts (d).

14. Shri Radha Ballav Ghosh, Shri Pravat Chandra Ghosh and Shri Chand Ballav Ghosh (Partners) carrying on business under the trade name Messrs. Savoy Hotel, Hill Cart Road, Siliguri, Darjeeleng (a); JP/2168A, 26-5-64 (b); (1) Raw materials, (2) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of goods named below: (i) Sweetmeat, nontakhabar (ii) Preapred tea (d).

15. Shri Bijoy Krishna Paul (Proprietor) carrying on business under the trade name Messrs. B. K. Paul, Ramnagar, Ranaghat, Nadia (a); KR/2077A, 26-5-64 (b); (1) Raw materials, (2) Consumable stores, e. g., coal, firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Tiles (c).

16. Sm. Kusum Kamenj Bhowmic carrying on business under the trade name Messrs. Kusum Commercial Stores, 53 Netaji Subhas Road, Calcutta (a); LR/3578A, 26-5-64 (b); Commonly used office equipments and office stationeries (d).

17. Shri Prafulla Chandra Dey Bhowmick carrying on business under the trade name Messrs. Tarak Industries, 32/1 Harish Neogi Road, Calcutta (a); MK/3747A, 30-5-64 (b); (1) Raw materials, timber, sheet cuttings, polishing materials, screws, nails, sand papers, plywood, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sewing machine table, base, cover drawer, tool for hand machine runner, dip pan, base lid, for sale (c).

18. Shri Sailendra Kumar Bose carrying on business under the trade name Cafetaria, P. O. Digha, Midnapore (a); MN/1727A, 25-5-64 (b); (1) Raw materials, tea and coffee. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Manufactured tea and coffee (c) Butter and jam (d).

19. Messrs. Calcutta Cottage Industries (Private) Ltd., 115 Netaji Subhas Road, Calcutta (a), MR/2742A, 30-5-64 (b); Chemicals, pipe fittings and tin plates (d).

20. Messrs. Sailendra K. Bose, Subhendu K. Bose and Satindra K. Bose carrying on business under the trade name Chain Manufacturing Enterprises, 11 Jadav Ch. Ghose Lane, Baranagar, Calcutta-36 (a); PG/3053A, 25-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Grease and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Iron chain (c).

21. Shri Souredra Nath Roy Choudhury carrying on business under the trade name Basirhat Cottage Supply Agency, Palpara, P. O. Basirhat, 24-Parganas (a); PG/3054A, 27-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Wire lead seal (c).

22. Shri Lakhi Prosad Kotriwala, Shri Kishanlal Kotiwala, Shri Umashankar Kotiwala (Partners) carrying on business under the trade name Messrs. Harnathrai Lakhi Prasad, 95 Lower Chitpur Road, Calcutta (a); RJ/3116A, 22-5-64 (b); Gil seeds, iron and steel pipets (d).

23. Sarbasree Sailendra Nath Ghosh, Sukuma Ghose, Sudhir Kr. Ghose carrying on business unde the trade name Messrs. Bose Valley Stores, 27(Upper Circular Road, Calcutta (a); SL/4161A, 22-5 64 (b); Ink, wooden pencils, nibs, fountainpens

carbon paper, alpins, punching machines, stamp pad, powders, snows, creams, hair oils, cocoanut oil, alta, kumkum, nailpolish, toffee fancy boxes, squashes, syrups, fruit juice, honey, blades, buttons, valves, torch light, soap and powder cases, shoe polish and brush, looking glass, snuff, watch band, playing cards, nipals, feeding bottles, plastic buskets, combs (d).

24. Shri Abninda Kr. Guha carrying on business under the trade name Messrs. Society Cabinet, 47 Bancharam Akrur Lane, Calcutta (a); SL/4162A, 22-5-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Radio gram cabinet (c).

25. Sarbasree Makhanlal Damani, Mansukhlal Kataria carrying on business under the trade name Messrs Pearl Automobiles, P-31 Mission Row Extn., Calcutta (a); SL/4163A, 22-5-64 (b); Automobile parts and accessories, motor bulbs, automobile rubber parts and bearings (d).

26. Sm. Indu Bala Ghose, Anil Krishna Ghose, Nani Bhusan Dey carrying on business under the trade name Messrs. Calcutta Printing House, 128 Keshab Chandra Sen Street, Calcutta (a); SL/4164A, 22-5-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Label, job printing, calendar, cartoon, block-printing (c).

27. Sarbasree Dilip Kumar Basu, Pradip Kumar Basu carrying on business under the trade name Messrs. Calcutta Cabinet House, 66 Bipin Behari Ganguly Street, Calcutta (a); SL/4165A, 25-5-64 (b); Wooden furniture (d).

28. Sarbasree Bhupal Mohan Ghosal, Rathindra Nath Banerjee carrying on business under the trade name Messrs. The Excel Engineering Co., 117 Dharamtola Street, Calcutta (a); SL/4166A, 27-5-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Machine parts and accessories, bolts, nuts and washers (c).

S. K. BOSE, Commissioner.

No. 177 C. T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Pulin Behari Mukherjee and Deba Prosad Mukherjee carrying on business under the trade name Messrs. Bhowanipur Variety Stores (for) Pulin Behari Mukherjee carrying on business under the trade name Messrs. Bhowanipur Variety Stores, 98 Ashutosh Mukherjee Road, Calcutta (a); AL/369A, 9-12-44 (b); 25-5-64 (e).

2. Shrimati Lila Devi (Proprietress) carrying on business under the trade name Messrs. Shree Industries, 9 Raja Santosh Road, Alipur, Calcutta (a); AL/838A, 30-8-61 (b); (A) Automobile--glass run channel after the words "door lace for automobiles" (c); 29-5-64 (e).

3. Monoharlal Kakar carrying on business under the trade name Messrs. Golden Kailash Hindu Hotel, 16 Russa Road, Calcutta (a); AL/109A, 7-9-45 (b); (A) (3) Consumable stores, viz., coal (c); 3-6-64 (e).

4. (S) Shri Hardas Patel, Shri Waljee Patel, Shri Narayan Patel, Shri Hirjee Patel, Shri Ladhabhai Patel and Shri Savirabai Patel (Partners) carrying on business under the trade name Harish Chandra Saw Mill (for) Messrs. Harish Chandra Saw Mill, 59/1, 60/1 Nutangonj, Bankura (a); BK/397A, 31-3-59 (b); 25-5-64 (e).

5. (A) Shri Benimadhab Kundu and Shri Satyanarayan Kundu after the name of Mahadeb Kundu, Jhantipahari, Bankura (a); BK/350A, 20-6-58 (b); 25-5-64 (e).

6. Shri Kushadhawaj Pramanik (Proprietor) carrying on business under the trade name Kushadhawaj Pramanik, Role, Bankura (a); BK/585A, 28-4-64 (b); (A) Soda, sodi-bi-carb, coir string, biri leaves, turpentine, phenyle, agricultural implements, jute twine, carbon paper, chalk pencil, tinopal, glucose, catechew, locks and keys (d); 26-5-64 (c).

7. Shri Jankilal Agarwalla and Shri Madanlal Agarwalla (Partners) carrying on business under the trade name Jankilal Madanlal, Beparihat, Bankura (a); BK/417A, 28-9-59 (b); (A) Clove, catechew, starch, cardamom, pulses, wheat and wheat products, beshan(salt, match, betelnut, potato, onion, sugar-candy, oil cake, mustard oil, tapioca globules (d); 27-5-64 (e).

8. (S) Shri Bhabendra Mohan Dutta Podder carrying on business under the trade name Lalit Mohan Bhabendra Mohan Dutta Podder (for) Lalit Mohan Bhabendra Mohan Dutta Podder, Biswasingha Road, Cooch Behar (a); CB/450A, 11-12-54 (b); (D) Gold and guinea (d); 2-6-64 (e).

9. (S) Messrs. Mahal Chand Bihani, Lalchand Bihani, Motilal Bihani and Mohanlal Bihani carrying on business under the trade name Hanuman Stores (for) Messrs. Mahal Chand Bihani and Lalchand Bihani carrying on business under the trade name Hanuman Stores, Biswasingha Road, Cooch Behar (a); CB/430A, 12-1-54 (b); 3-6-64 (e).

10. Messrs. Gordhandas Agarwala, Ram Kumar Agarwala, Makhanlal Agarwala and Omprakash Agarwala carrying on business under the trade name Messrs. Lath Steel Traders, 8 Mechuabazar Street, Calcutta (a); CL/3294A, 9-5-61 (b); (A) M. s. plate, iron and steel scrap, m. s. flat, m. s. square, m. s. sheet, m. s. bar (octagonal) (d); 22-5-64 (e).

11. Messrs. Dies & Tools Ltd., 10/3 Kashinath Mallick Lane, Calcutta-7 (a); CL/3578A, 6-9-60 (b); (A) Tungsten carbide tips and tungsten carbide die-nibs (pellets) (d); 22-5-64 (e).

12. Shri Baijnath Saigal carrying on business under the trade name Messrs. Saigal Commercial Company, 1 Sunyat Sen Street, (1st floor), Calcutta (a); CL/2614A, 17-5-55 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Inkless ball point pens (c), (A) Inkless ball point pens and polystyrene powder (d); 22-5-64 (e).

13. Messrs. Nawal Kishore Gupta, Parameshwarilal Gupta, Jagdish Prosad Gupta, Harikishan Gupta and Raman Prakash Gupta carrying on business under the trade name Messrs. Nawal Kishore Gupta & Co., 147 Harrison Road, Calcutta (a); CL/209B, 22-12-58 (b); (A) Electrical goods (d); 22-5-64 (e).

14. (S) Md. Jameel Ahmed and Md. Jalil Ahmed carrying on business under the trade name Messrs. Abdul Aziz & Sons (for) Abdul Aziz & Sons, 38/2 Lower Chitpur Road, Calcutta (a); CL/1658A, 26-8-48 (b); 22-5-64 (e).

15. Messrs. West Bengal Khadi and Village Industries Board, P/8 Hyde Lane, Calcutta (a); CL/257B, 28-5-62 (b); (A) (1) Raw materials, e.g., hemp twine, jute twine, sisal, hemp, hessian cloth, paper aloe, (2) Plant, machinery, spare parts and accessories, e.g., wire nails, wooden handles, g. i. wire tapes and looms, (3) Consumable stores, e.g., dyestuffs, coal tar. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Ropes and twines (c); 25-5-64 (e).

16. (S) S. Maqbul Ahmed, Aisha Begum and Parwez Ahmed (minor) carrying on business under the trade name Azad Hide Agency (for) Messrs. Azad Hide Agency, 10 Sreenath Babu Lane, Calcutta-12 (a); CL/2741A, 4-8-56 (b); 26-5-64 (e).

17. (S) Messrs. K. J. Shah, N. D. Shah, P. J. Shah, Sm. R. P. Shah, V. T. Shah and M. T. Shah carrying on business under the trade name Messrs. Mansukhlal & Tribhubandas & Co. (for) Messrs. Mansukhlal Tribhubhandas & Co., 44/45 Ezra Street, Calcutta (a); CL/2001A, 10-8-50 (b); 27-5-64 (e).

18. (S) K. J. Shah, T. J. Shah, N. J. Shah, P. J. Shah, Sm. R. P. Shah, V. T. Shah, M. T. Shah and V. K. Shah carrying on business under the trade name Messrs. British Medicine & Pharmaceutical Co. (for) Messrs. British Medicine & Pharmaceutical Co., 44/45 Ezra Street, Calcutta (a); CL/3042A, 6-3-59 (b); 27-5-64 (e).

19. Messrs. Narayan Chandra Adak, Indu Bhusan Sinha and Kanak Lata Roy carrying on business under the trade name Messrs. Champion Tools, 40 Netaji Subhas Road, Calcutta (a); CR/3341A, 12-6-63 (b); (A) Bolt and nuts with washers, hand blower, drill machine, vibrolog nut, die handle, stock bushing (d); 22-5-64 (e).

20. Messrs. Cheviot Mills Co. Ltd., 8 Clive Row, Calcutta (a); CR/730A, 28-9-41 (b); (A) (3) Consumable stores, viz., batching oil, coal, coke, industrial gases, acids, electrodes, starch, sodium bi-sulphite, tri-sodium phosphate, teepal B300, sulphuric acid, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthol, alum, dyes, machine oils (c); and lubricating oils, (A) Batching oil, coal, coke, industrial gases, acids, electrodes, starch, machine oils, lubricating oils, greases, sodium bi-sulphite, tri-sodium phosphate, teepol B300, sulphuric acid, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthal, alum and dyes (d); 22-5-64 (e).

21. Messrs. Delta Jute Mills Co. Ltd., 8 Clive Row, Calcutta (a); CR/731A, 28-9-41 (b); (A) (3) Consumable stores, viz., "batching oil, coal, coke, industrial gases, acids, electrodes, starch, machine oils, lubricating oils, greases, sodium bi-sulphite, tri-sodium phosphate, teepol B300, sulphuric acids, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthol, alum and dyes" (c), (A) Batching oil, coal, coke, industrial gases, acids, electrodes, starch, machine oils, lubricating oils, greases, sodium bi-sulphite, tri-sodium phosphate, teepol B300, sulphuric acid, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthol, alum and dyes (d); 22-5-64 (e).

22. Messrs. Budge Budge Jute Mills Co. Ltd., 8 Clive Row, Calcutta (a); CR/736A, 28-9-41 (b); (A) (3) Consumable stores, viz., batching oil, coal, coke, industrial gases, acids, electrodes, starch, machine oils, lubricating oils, greases, sodium bi-sulphite, tri-sodium phosphate, teepol B300, sulphuric acid, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthol, alum and dyes (c); (A) Batching oil, coal, coke, industrial gases, acids, electrodes, starch, machine oils, lubricating oils, greases, sodium bi-sulphite, tri-sodium phosphate, teepol B300, sulphuric acid, ammonium di-hydrozen phosphate, chloride, sulphate, boric acid, borax, beta napthol, alum and dyes (d); 22-5-64 (e).

23. Sarbasri Golam Abbas and Hussain Abdul Hussain carrying on business under the trade name Messrs. The Bombay Mill Stores, 26 Netaji Subhas Road, Calcutta (a); CR/809A, 26-9-41 (b); (D) Hardware, (A) Flour mill machine and parts, rice huller machine and parts, oil engine, electric motor and parts, grinding machine, dal machine, belting, blower, drill machine, pulley, shafting, bearing, block, bolt and nuts, washers, screw, files, split pin, grinding wheel, belt lacing, saw blades, steel ball, ring, clamp, vice, hoop iron, anvil, hammer, chisel, crow bar, shovel, pick axe, spades, handle, tools, emery cloth and papers, sand papers, chemical cement, emery powder, carborandum powder, brass strip, brass sheet, lead sheet, brass, copper and g. m. rods, spanner, rivet, fibre sheet, rubber sheet, jacks and chaf cutter machine (d); 25-5-64 (e).

24. Sarbasri Kiran Kumari Sancheti, Dharam Chand Lunia and Punam Chand Lunia carrying on business under the trade name Associated Industrial Corporation, 85 Netaji Subhas Road, Calcutta (a); CR/3459A, 6-5-64 (b); (A) Hoop iron strip, tin clips, steel pipe and pipe fittings, wire nettings, ball bearing, hacksaw blades, bolts, nuts and washer, beltings,

hose pipe, welding material and accessories, mild steel angle plate, joist sheet and channel, red fibre sheet, hylem sheet, cotton tape, aluminium copper and brass-tape, strip pipe rod and sheet, waterproof paper and alkathin lined hessian bags (d); 25-5-64 (e).

25. Messrs. Enayet Hussain Esufbhai and Saifuddinbhai Tayebbhai carrying on business under the trade name Rangoon Mill Stores, 71A Netaji Subhas Road, Calcutta (a); CR/2282A, 6-3-53 (b); (D) Mill stores, (A) "Cotton, hair, rubber, leather and conveyor beltings, link, flat and endless belts, belt lacings, hooks and fastners of all types, belt paste, dressings, syrup, grease, grinding paste, fluid, soldering paste, flux, welding rods and other welding materials, asbestos products and packings of all sorts, fibre, bakelite, ebonite, pinion, cork, sheets, rods and tubes, roofing felt, bitumen washers, canvas, rubber, flex and other all sorts of hoses and their fittings, i.e., couplings, nozels, clips, pumps and its spares, pipe and fittings, g. m. c. i. and brass fittings and boiler fittings, rubber sheets, insertions, washers and other industrial rubber products, tubewell and sanitary fittings, electric motors and oil, petrol engines and spares, electric grinders, drills, grinders, flexible shaft, air-compressors, spray guns and their accessories, grinding wheels, stones, sticks, rubbing bricks, buff and crucibles, grinders and polishers, drill machines, blowers, forges and bellows, rice huller, flour mill (chakki), chaff cutter, dal machine, choora machine, thockar machine, pankha & other machinery & spares of all machines, gauge glasses, pressure, vacuum, and hydraulic gauges, water meters, lubricators, oil cups, grease cups, thermometers, syphons, shaftings, bearings and parts, bush bearings, blocks, couplings, collers, steel balls, chain puller blocks, pulleys, rails and other casting materials used in mills, bolts and nuts of all types, screws, rivets, washers, fish plates, wire nails, cotter pins, hinges aldraphs and other hardwares, wire, wire rope and fittings, manila, sisal and coir ropes, iron, steel, brass and copper sheets, flat, rod, tubes, chains, wire nettings, barbed wire, h. s. and carbon steels, cotton waste, spun yarn, brushes, iron cement, stone facing and other chemical cements, emery carborundom powder, used in rice and dal mills, wire tighting and hoopirin machine, putty, clips, iron crowbar, chisels, powrahs, pick axe, shovels, forks and other gardening materials, graphite powder, fire bricks, fire clay, white metals, hubbuck, pipe benders, spanners, wrenches, vices, hammers, pliers, pincers, nail puller, punches, rachet braces, cramps, clamps, hacksaw frames and blades, saws, calipers, dividers, gauges, drill chucks, lathe chucks, lathe and spares, wooden handles, leather sheets, buckets, washers, lace and buts, iron buckets, fire extinguisher and accessories, precision, carpentry, smithy, measuring, garrage and cutting tools, taps and dies, reamers, cutters, pinions, tool bits, drills and other boring tools, emery clothes, sand papers, glass paper, emery tapes, steel glass and mineral and lead wools, lead pipes, flexible pipes, emery wheel dresser, glass cutters, leather, gloves, rawl plug, bits, holdiers" (d); 26-5-64 (e).

26. Messrs. Plastics Moulders (Private) Ltd., 38 Strand Road, Calcutta (a); CR/1416A, 18-6-48 (b); (A) Soda ash (d); 25-5-64 (e).

27. Messrs. Madan Gopal Pachiria, Janki Devi Pachiria, Kamala Devi Pachiria and Kanshalya Devi Pachiria carrying on business under the trade name Messrs. Chemicals & Tools Distributors, 38 Strand Road, Calcutta (a); CR/2984A, 10-2-60 (b); (A) "Emery products, bolt lacing, grease cups, oil cans and grinding wheel" (d); 25-5-64 (e).

28. Sarbasri Jodhiram Agarwalla, Pratap Singh Agarwalla, Arjun Singh Agarwalla, Bhimsingh Agarwalla and Omprakash Agarwalla (Partners) carrying on business under the trade name Messrs. Sunrise Stores, Kurseong (a), DJ/1001A, 6-9-61 (b); (D) Grains, stationery, droppery, perfumery, hosiery, haberdeshery, electric goods, torch and battery, fancy goods, confectionery, hardware, glassware and knitting wool, (A) Button, pad, buckles, hooks, reels and chalk (d); 20-5-64 (e).

29. Messrs. Shyamlal Bhut, Sarwankumar Bhut and Mahabir Prasad Bhut (Partners) carrying on business under the trade name Messrs. Mittal Bros. & Co., Kalimpong (a); DJ/906A, 29-1-57 (b); (A) Knitting machine, radio, electric iron and refrigerator (d); 27-5-64 (e).

30. Messrs. T. T. Chemicals (Private) Ltd., 12 Chowringhee Square, Calcutta (a); EL/3522A, 1-5-62 (b); (A) Spredasil (d); 29-5-64 (e).

31. Shri Gopal Prosad Patodia, Radhadevi Patodia and Ratna Devi Patodia carrying on business under the trade name East India Glass Co., 12 Government Place East, Calcutta-1 (a); EL/320B, 18-2-63 (b); (A) Metal scraps (d); 29-5-64 (e).

32. (S) Shri Anil Krishna Chakrabarty, Shri Basudev Bhattacherjee, Shri Jibon Krishna Bhattacherjee and Shri Sambhu Nath Bhattacherjee carrying on business under the trade name Messrs. Calcutta Auto Enterprises (for) Shri Sambhu Nath Bhattacherjee (Proprietor) carrying on business under the trade name Calcutta Auto Enterprises, (S) 7 British Indian Street, Calcutta-1 (for) 2 British Indian Street, Calcutta-1 (a); EL/312B, 18-7-62 (b); 29-5-64 (e).

33. Shri Jayantilal Desai carrying on business under the trade name Anavils Techno Machines, 5 & 6 Hare Street, Calcutta (a); EL/3632A, 20-12-63 (b); (A) Power press (d); 30-5-64 (e).

34. Shri Girdharlal M. Mohatta, Shri Chandratan G. Moondhra and Shri Devikishan Moondhra carrying on business under the trade name Lilooah Engineering Industries, 19 British Indian Street, Calcutta (a); EL/3620A, 12-5-48 (b); (D) Iron scrap, (A) Iron and steel scrap, iron and steel defective (d); 1-6-64 (e).

35. A. B. C. Coupler & Engineering Co. (India) Private Ltd., 13/1A Government Place East, Calcutta-1 (a); EL/3489A, 27-9-41 (b); (A) Railway signalling equipments machineries and component thereof, marshalling yard equipments and components thereof, electrical equipments machineries, apparatus and instruments and components thereof, cables (d); 2-6-64 (e).

36. Meessrs. S. K. Iron Products (Private) Ltd., (S) 8/1 Kumarpara Road, Liluah, Howrah (for) 8 Kumarpara Road, Liluah, Howrah (a); HW/2186A, 3-11-60 (b); 29-5-64 (e).

37. Messrs. Tube Mill (India) Private Ltd., 3 Kali Mazumder Road, Liluah, Howrah (a); HW/2474A, 20-11-62 (b); (A) Pipes and pipe fittings (d); 29-5-64 (e).

38. Messrs. Govind Steel Company Limited, 172 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2337A, 13-11-61 (b); (A) Skull scrap and scrap (d); 2-6-64 (e).

39. Messrs. Monilal Paul, Mantulal Paul and Mintu Lall Paul carrying on business under the trade name Messrs. Paul Brothers, 155 Sreeram Dhang Road, Salkia, Howrah (a); HW/2600A, 11-10-63 (b); (A) M. s. rounds, flats and structural parts (d); 2-6-64 (e).

40. Shri Pyarelal Gupta carrying on business under the trade name Messrs. Gobardhan Steel & Iron Function, 432 G. T. Road, North, Howrah (a); HW/2617A, 21-11-63 (b); (A) Iron sheet and scrap thereof (d); 2-6-64 (e).

41. Shri Babulal Kajaria carrying on business under the trade name Messrs. Hind Traders, (S) 72 G. T. Road, Liluah, Howrah (for) 171/1 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2021A, 14-5-59 (b); (A) G. i. wire, barbed wire and wire nettings (c); 2-6-64 (e).

42. (S) Shri Bholanath Paral (Karta, Hindu undivided family) carrying on business under the trade name Messrs. B. B. Paral & Sons (for) A. B. B. Paral & Sons, (S) 46 J. N. Mukherjee Road, Salkia, Howrah (for) Pandit Ghat Road, Salkia, Howrah (a); HW/227A, 25-9-41 (b); 2-6-64 (e).

43. Shri Bhagabath Chandra Adhikari carrying on business under the trade name Messrs. West Bengal Iron & Scrap Co., 54 Sambhu Halder Lane, Salkia, Howrah (a); HW/2346A, 21-12-61 (b); (A) Rolled strips, skelp coils, rails and beems (d); 2-6-64 (e).

44. Messrs. Gopal Chandra Dhang and Nemai Ch. Dhang carrying on business under the trade name Dhang's Iron Foundry 71/1 Dharamtala Road, Ghusuri, Howrah (a); HW/2571A, 16-3-63 (b); Insert consumable stores, e.g., coal, m. s. rods, graphite, bleaching powder and sand and insert non-ferrous casting after the words iron casting, after the words plant, machinery, spare parts and accessories (c); 2-6-64 (e).

45. Shri Baijnath Tewari carrying on business under the trade name Messrs. Metro Engineering Enterprise, 12 I. C. Bose Road, Howrah (a); HW/2423A, 7-7-62 (b); Insert Pipe and pipe fittings after the words "spindles of fans" (c); (A) Pipe and pipe fittings (d); 2-6-64 (e).

46. (S) Shri Sudhansu Kumar Sen carrying on business under the trade name Messrs. P. C. Chatterjee & Co. (for) Messrs. Provash Chandra Chatterjee and Sudhansu Kumar Sen carrying on business under the trade name P. C. Chatterjee & Co., (S) 9/1 Dinanath Ghose Street, Belur, Howrah (for) 11 Dinanath Ghose Street, Belur, Howrah (a); HW/1594A, 2-8-54 (b); 3-6-64 (e).

47. Messrs. Ashok Jhaveri, Madhu Kant Jhaveri and Rajendra Jhaveri carrying on business under the trade name Howrah Tools Mfg. Works, 25 Belur Road, Liluah, Howrah (a); HW/2687A, 14-3-64 (b); Insert "Tools and machine parts" after the words "stainless steel articles" (c); (A) Dies and taps (d); 3-6-64 (e).

48. Messrs. Gian Chand, Megh Raj Garg and Roshan Lal carrying on business under the trade name Messrs. Punjab Steel Works, (S) 135/21 Girish Ghose Road, Belurmath, Howrah (for) 258/15 Acharya Profulla Chandra Road, Calcutta (a), (S) HW/2754A (for) MK/3607A (b); 3-6-64 (e).

49. (S) Shri Jagadish Prasad Bhupal carrying on business under the trade name Messrs. Pokarmal Mahabir Prasad (for) Shri Mahabir Prasad Bhupal carrying on business under the trade name Messrs Pokarmal Mahabir Prasad, Station Feeder Road, Siliguri, Darjeeling (a); JP/2128A, 4-1-63 (b); 25-5-64 (e).

50. Shri Hiralal Saraf and Shri Budh Narain Khemka carrying on business under the trade name Messrs. Mill Products, 7G Clive Row, Calcutta (a), LR/1425A, 12-1-48 (b); (A) Wood powder, cork powder, loxite powder (d), 22-5-64 (e).

51. Messrs. Angelo Bros. Ltd., 6 Lyons Range, Calcutta (a); LR/849A, 25-9-41 (b); (D) Viz. after the words "consumable stores", (A) E.g., oxalic acid, soda ash, solvent oil, slacked lime after the words "consumable stores" (c); 22-5-64 (e).

52. Messrs. Eastern Dealers Ltd., (S) 12 India Exchange Place (4th floor), Calcutta (for) 4 India Exchange Place, Calcutta (a); LR/3312A, 20-2-62 (b); 22-5-64 (e).

53. (S) Messrs. Atma Ram Padia, Murlidhar Loyalka and Bhawarlal Biyani carrying on business under the trade name Messrs. Continental Agencies (for) Messrs. Continental Agencies, (S) India Exchange Buildings, Calcutta (6th floor) (for) 26 Waterloo Street, Calcutta (a); (S) LR/3576A (for) EL/3240A (b); 25-5-64 (e).

54. Shrimati Sugani Devi Saria and Shri Madanlal Saria carrying on business under the trade name Messrs. Hindusthan Traders Corporation, (S) 13 India Exchange Place (2nd floor), Calcutta (for) 10 Jackson Lane, Calcutta (a); (S) LR/3577A (for) CR/3051A (b); 25-5-64 (e).

55. Messrs. Elmechs & Collieries (Private) Ltd., 23 Canning Street, Calcutta (a); LR/2812A, 4-12-57 (b); (A) Battery other than dry cell (d); 25-5-64 (e).

56. Messrs. Anglo India Jute Mills Co. Ltd., 101 Clive Street, Calcutta (a); LR/301A, 25-2-55 (b); (D) Viz. and oil etc. after the words "consumable stores" in the manufacturing column, (A) E.g., batching oil, coke, industrial gases, chemicals, acids, electrodes, starch, machine and lubricating oils in the manufacturing column (c); 27-5-64 (e).

57. Shri Probhat Kumar Sircar and Shri Saroj Kumar Sircar carrying on business under the trade name Messrs. Sircar & Company, 6 Clive Row, Calcutta, (D) Additional place of business at 8 Durga Charan Mukherjee Street, Calcutta (a); (S) LR/3579A (for) LR/199B (b); 27-5-64 (e).

58. Shri Chandu Lal Shivlal Kamdar carrying on business under the trade name Messrs. Victor Shuttles Pickers Corporation, 2 Clive Ghat Street, Calcutta (a); LR/2904A, 13-6-58 (b); (A) Castor oil, lubricants (d); 27-5-64 (e).

59. Sarbasri Shankarlal Marodia and Indar Chand Dalmia carrying on business under the trade name Messrs. Regal Steel Works, 21B Canning Street, Calcutta (a); LR/3568A, 11-5-64 (b); (D) Raw materials, machineries, spare parts and accessories for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Steel saws, (2) Hacksaw blades, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paint and varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel saws, (ii) Hacksaw blades and (iii) Shuttles (c); 27-5-64 (e).

60. Shri Swadesh Kumar Suri, Shri Janak Raj Sabherwal, Shrimati Susheela Suri and Shrimati Swarna Sabherwal carrying on business under the trade name Messrs. Kardico, (S) 44A Badridas Temple Street, Calcutta (for) 21A Canning Street, Calcutta (a); (S) MK/3748A (for) LR/3511A (b); 1-6-64 (e).

61. (S) Shri Pannalal Shaw and Shri Ramlakhan Shaw carrying on business under the trade name Messrs. Pannalal Gulabchand (for) Shri Pannalal Gulabchand and Shri Ramlakhan Shaw carrying on business under the trade name Messrs. Pannalal Gulabchand, (S) 32G Gorachand Bose Road, Calcutta-6 (for) 32 Gorachand Bose Road, Calcutta-6 (a), MK/2983A, 9-3-59 (b); 4-6-64 (e).

62. Sarbasri Mihir Kumar Paul and Anil Kumar Paul carrying on business under the trade name The Modern Trading Co., P. O. Tamluk, Midnapore, branch shop at P. O. Panskura (Railway Station), (2) Kukrahati, Dist Midnapore (a); MN/109B, 10-10-60 (b), (A) Motor parts and accessories and motor battery (d); 26-5-64 (e).

63. Shri Jagannath Bhowmick and others carrying on business under the trade name Radhakrkishna Rice Mill, Madpur, Midnapore (a); MN/206A, 23-3-42 (b); (A) Gunny bags (d); 26-5-64 (e).

64. (S) Shri Hansraj Baid (Proprietor) carrying on business under the trade name Messrs. Prakash Stores (for) Shri Hansraj Baid and Rai Chand Baid carrying on business under the trade name Messrs. Parkash Stores, 174 Mahatma Gandhi Road, Calcutta (a); MR/2221A, 11-6-54 (b); 30-5-64 (e).

65. Shri Puram Chand Goyel (Proprietor) carrying on business under the trade name Messrs. Goyal & Co., 157 Netaji Subhas Road, Calcutta (a); MR/2682A, 28-1-63 (b); (A) Aluminium sheets, old brass utensils, gun metal and its scrap, copper wire, aluminium wire, copper ingot, zinc, bell metal, brass sheet (d); 3-6-64 (e).

66. Shri Jagabandhu Nandy (Proprietor) carrying on business under the trade name Messrs. Upendra Nath Subodh Chandra Jayanta Kumar Nandy, 4 Ramsevak Mullick Lane, Calcutta (a); MR/2688A, 8-3-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Brass ingot, bell metal ingot, gun metal ingot, copper alloy, machinery parts, household utensils for sale in West Bengal (c); 4-6-64 (e).

67. (S) Messrs. Kumuda Sundari Sen, Hari Krishan Sen, Satya Ranjan Sen, Ganesh Chandra Sen, Samarendra Narayan Sen and Nani Gopal Sen (Partners) carrying on business under the trade name North Eastern Traders (for) Madhusudan Sen (Proprietor) carrying on business under the trade name Messrs. North Eastern Traders, 62/1A Netaji Subhas Road, Calcutta (a); MR/2270A, 25-2-55 (b); 4-6-64 (e).

68. (S) Shrimati Raj Kumari Debi carrying on business under the trade name Lall Chand Lala (for) Messrs. Lal Chand Lala, (S) Ichapur Old Line Bazar, Ichapur, Dist. 24-Parganas (for) Ishapur Tin Bazar, P. S. Noapara, Dist. 24-Parganas (a), PG/448A, 15-1-45 (b); 22-5-64 (e).

69. Shri Mahendra Kela carrying on business under the trade name Mechanical Industries Corporation, 162/12/2 Prince Anwar Sha Road, Calcutta-33 (a); PG/2631A, 8-12-61 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, cutting oil, grease and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spray booths, welded tray frames, m. s. sleeves, cone nuts, studs, m. s. pins, steel racks (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spray booths, welded tray frames, m. s. sleeves, cone nuts, studs, m. s. pins (c); (A) Steel racks (d); 26-5-64 (e).

70. Shri Churanjilal Jhunjhunwala (Proprietor) carrying on business under the trade name Messrs. Shree Jhunjhunwala Steel Supply Co., 171A Mahatma Gandhi Road, Calcutta (a), RJ/3111A, 20-3-64 (b); (A) Bends, channels, glass sheets, staple pin, white printing, squares, chequares plate, tees, timber, septic tank, rivets, asbestos sheets, clamps, aluminium pipes, steel wire, m. s. sheets, nuts, bolts and washers, fibre sheets and g. c. sheets (d); 26-5-64 (e).

71. Shri Diwan Chand Sachdev, Shrimati Saroj Gambhir and Shrimati Nirmal Gambhir (Partners) carrying on business under the trade name Messrs. R. R. Gambhir & Co., 171A Mahatma Gandhi Road, Calcutta (a); RJ/240B, 18-11-60 (b), (A) Newsprint (d); 26-5-64 (e).

72. (S) Shri Amarendra Nath Sen carrying on business under the trade name Messrs. A. G. Trading Co. (for) Shri Amarendra Nath Sen and Shrimati Gita Rani Raha carrying on business under the trade name Messrs. A. G. Trading Co., 35 Chittaranjan Avenue, Calcutta (a); SL/3626A, 9-1-59 (b); 22-5-64 (e).

73. (S) Shri Krishnadhan Mukherjee carrying on business under the trade name Messrs. India Radio Mfg. Co. (for) India Radio Mfg. Co., 18 Chandney Chawk Street, Calcutta (a); SL/3037A, 29-10-56 (b); 25-5-64 (e).

74. Messrs. J. B. Advani & Co. (Private) Ltd., P-38 Mission Row Extension, Calcutta (a); SL/2659A, 25-9-41 (b); (D) General merchandise as and when required and certified for resale, (A) Chalmugra oil, oil painting sets, electrodes, welding accessories (d); 25-5-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 178C. T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. Messrs. Tyre Soles (India) Calcutta, 5 Hide Road, Calcutta (a); AL/121A, 31-1-51 (b); (1) Plant, machinery, spare parts and accessories, (2) Raw materials, (3) Consumable stores, viz. Thread, rubber slab, condfabric, tube repair gum, tyre paint valcanizing solution, steam coal, curing rings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Repair of tyre and tube (c); tyres and tubes (d); 27-5-64 (e).

2. Shri Tarak Ch. Saha (Proprietor) carrying on business under the trade name Messrs. Shivakali Bhander, 62 Netaji Subhas Road, Calcutta (a); MR/2393A, 10-6-57 (b); Stationery goods (d); 4-6-64 (e).

3. Messrs. Radha Krishna Sadhukhan, Behala, Diamond Harbour Road, 24-Parganas (a); PG/711A, 24-9-48 (b); Mill made cloth, handloom cloth, readymade garments, napkin, lungis, stockings, hosiery goods of all kinds (d); 22-5-64 (e).

4. Shri Madanlal Kedia (Proprietor) carrying on business under the trade name Messrs. Bharat Kala Niketan, 201B Harrison Road, Calcutta (a); RJ/2680A, 4-4-56 (b); Textiles (d); 22-5-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contract the following code letters have been used to indicate the meaning noted against each.—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 179 C. T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shree Suraj Prakash Sureka (Proprietor) carrying on business under the trade name Union Tradeway Corporation, 36 Strand Road, Calcutta (a); 1743A (CR) (Central), 27-5-64 (b).

2. Shree Gouri Shankar Bagri (Proprietor) carrying on business under the trade name Prakash Tranding Co., 138 Canning Street, Calcutta (a), 1744A (CR) (Central), 27-5-64 (b).

3. Shrimati Pusadevi Jodhani and Messrs. Mahabir Prasad Agarwala, Gobindram Dudhwolwala, Shankarlal Dudhwewala and Ram Gopal Dudhwewala carrying on business under the trade name Shankar Paper House, 14/1/1A Jackson Lane, Calcutta (a); 1745A (CR)(Central), 27-5-64 (b); Paper and board (c).

4. Messrs. All India Ceramic Works (Private) Ltd., 52/53 Goushala Road, Lillooah, Howrah (a); 900A (HW) (Central), 38-5-64 (b).

5. Messrs. Kali Prasad Show and Pallar Ram Show carrying on business under the trade name Pallar Ram Kali Prasad, 1/3,1.R. Belilious Lane, Howrah (a); 901A (HW) (Central), 2-6-64 (b); Iron scrap (c).

6. Messrs. Gunadhar Ghose, Jiban Kumar Guchail, Gosta Behari Mondal and Mayarani Ghosh carrying on business under the trade name National Timber Merchants, Station Road, (North), P. O. Bagnan, Howrah (a); 902A (HW) (Central), 3-6-64(b); Sized wood (c); Raw materials other than declared goods for the manufacture of Logs and sizedwood (d).

7. Shrimati Kusum Kamini Bhowmic carrying on business under the trade name Messrs. Kusum Commercial Stores, 53 Netaji Subhas Road, Calcutta (a); 1547A (LR) (Central), 26-5-64 (b).

8. Messrs. Kishorilal Kansodhan and Hiralal Kansodhan carrying on business under the trade name Durga Traders, 278 Chandnichawk, P.O. Kharagpur, Midnapore (a); 472A (MN) (Central), 22-5-64 (b); Catachu, cardamom, abir, gulal and asafoetida (c).

9. Shri Kartick Chandra Samanta carrying on business under the trade name Kartick Chandra Samanta, Vill Chitra, P. O. Mechada, Midnapore (a); 473A (MN) (Central), 26-5-64 (b).

10. Shri Manghram Raney (Proprietor) carrying on business under the trade name Messrs. Mangaram & Company, 113 Monohardas Katra, Calcutta (a); 1021A (MR) (Central), 1-6-64 (b).

11. Messrs. Sailendra K. Bose, Subhendu K. Bose and Satindra K. Bose carrying on business under the trade name Chain Manufacturing Enterprises, 11 Jadav Ch. Ghose Lane, Baranagar, Calcutta-36 (a); 803A (PG) (Central), 25-5-64 (b). Electrodes intended for use in the manufacture of iron chain (d).

12. Shri Sourendra Nath Roy Chowdhury carrying on business under the trade name Basirhat Cottage Supply Agency, Palpara, P. O. Basirhat, 24-Parganas (a); 804A (PG) (Central), 27-5-64 (b).

13. Sri Lakhi Prosad Kotriwala, Sri Kishanlal Kotriwala, Sri Umasankar Kotriwala (Partners) carrying on business under the trade name Messrs. Harnathrai Lakhi Prasad, 95 Lower Chitpur Road, Calcutta (a); 903A (RJ) (Central), 22-5-64 (b); Oil seeds, iron and steel pipes (c).

14. Sarbashri Makhanlal Damani, Mansuklal Kataria carrying on business under the trade name Messrs. Pearl Automobiles, P-31 Mission Row, Calcutta (a); 1588A (SL) (Central), 22-5-64 (b); Automobile parts and accessories, motor bulbs, automobile rubber parts and bearings (c).

15. Shri Hiralal Jain carrying on business under the trade name Messrs. Precision Products of India, 10A Creek Lane, Calcutta (a); 1589A (SL) (Central), 22-5-64 (b); Tools, dice, brass sheet, brass rod, zinc, zamak, copper, mild steel, bright steel rod, die sheet spring, spring steel wire for manufacture of "automobile & electrical, non-ferrous alloys, die casting" (d).

16. Shrimati Indu Bala Ghose, Anil Krishna Ghose and Nani Bhusan Dey carrying on business under the trade name Messrs. Calcutta Printing House, 128 Keshab Chandra Sen Street, Calcutta (a); 1590A (SL) (Central), 22-5-64 (b).

S. K. BOSE, Commissioner.

No. 180 C.T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Sunny Industries (Private) Ltd., (S) 23/3/1B Rupnarayan Nandan Lane, Calcutta (for) 1 Chakrabaria Road, Calcutta (a); (S) 376A(AL) (Central) (for) 646A(BH) (Central) (b); 27-5-64 (h).

2. Shrimati Lila Devi (Proprietress) carrying on business under the trade name Messrs. Shree Industries, 9 Raja Santosh Road, Alipur, Calcutta (a); 370A(AL) (Central), 31-1-64 (b); (A) Automobile—glass run—channel, after the words "door lace for automobiles" (d); 29-5-64 (h).

3. K. D. Sanpat and M. K. Parekh carrying on business under the trade name Messrs. Superb Lightings, 23 Debendra Ghosh Road, Calcutta (a); 343A(AL) (Central), 4-4-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories for use in the actual process of manufacture of the goods named below: (i) Electric lighting fittings (d); 2-6-64 (h).

4. (A) Shri Benimadhab Kundu and Shri Satyanarayan Kundu after the name of Mahadev Kundu, Jhantipahari, Bankura (a); 147A(BK) (Central), 8-2-60 (b); 25-5-64 (h).

5. Messrs. Jaichandlal Agarwalla, Dungarmal Agarwalla and Sewdullrai Agarwalla carrying on business under the trade name Agarwal Company, Biswasingha Road, Cooch Behar (a); 3B(CB) (Central), 1-7-57 (b); (A) Pan mashla (c); 1-6-64 (h).

6. Messrs. Dies & Tools Ltd., 10/3 Kashinath Mallick Lane, Calcutta-7 (a); 1371A(CL) (Central), 9-2-61 (b); (A) Tungsten carbide tips and tungsten carbide die nibs (pellets) (c); 22-5-64 (h).

7. Messrs. Nawal Kishore Gupta, Parameswarilal Gupta, Jagadish Prosad Gupta, Hari Kishan Gupta and Raman Prakash Gupta carrying on business under the trade name Messrs. Nawal Kishore Gupta & Co., 147 Mahatma Gandhi Road, Calcutta (a); 67B(CL) (Central), 21-4-59 (b); (A) Electrical goods (c); 22-5-64 (h).

8. (S) Md. Jamal Ahmed and Md. Jalil Ahmed carrying on business under the trade name Abdul Aziz & Sons (for) Messrs. Abdul Aziz & Sons, 38/2 Lower Chitpur Road, Calcutta (a); 702A(CL) (Central), 20-12-57 (b); 22-5-64 (h).

9. Messrs. Ram Niranjan Kabra, Ram Autar Bhala, Bhavani Devi Bhala and Mani Devi Somani carrying on business under the trade name Messrs. Maheswari Trading Agencies, 12B Lower Chitpur Road, Calcutta (a); 1456A(CL) (Central), 3-3-64 (b); (A) Insulated screw drivers and pliers (c); 27-5-64 (h).

10. (S) Messrs. K. J. Shah, N. J. Shah, P. J. Shah, Sm. R. P. Shah, V. T. Shah and M. T. Shah carrying on business under the trade name Messrs. Mansukhlal Tribhubandas & Co. (for) Messrs. Mansukhlal Tribhubandas & Co., 44/45 Ezra Street, Calcutta (a); 154A(CL) (Central), 26-6-57 (b); 27-5-64 (h).

11. (S) Messrs. K. J. Shah, T. J. Shah, N. J. Shah, P. J. Shah, Sm. R. P. Shah, V. T. Shah, M. T. Shah and V. K. Shah carrying on business under the trade name Messrs. British Medicine & Pharmaceutical Co.

(for) Messrs. British Medicine & Pharmaceutical Co., 44/45 Ezra Street, Calcutta (a); 867A(CL) (Central), 11-2-59 (b); 27-5-64 (h).

12. Sarbasri Gulam Abbas and Hussan Abdul Hussain carrying on business under the trade name Bombay Mill Stores, 26 Netaji Subhas Road, Calcutta (a); 966A(CR) (Central), 16-10-57 (b); (D) Rice mill and flour mill stores, (A) Flour mill machine, parts, machinery parts, spanner, punch, vice, belt fastner, hammer, tools, plastic tube and emery powder (c); 25-5-64 (h).

13. Sarbasri Jodhiram Agarwalla, Pratap Singh Agarwalla, Rajkumar Agarwalla, Arjun Singh Agarwalla, Bhim Singh Agarwalla and Omprakash Agarwalla (Partners) carrying on business under the trade name Messrs. Sunrise Stores, Kurseong (a); 367A(DJ) (Central), 14-10-57 (b); (D) Woollen, cotton, silken, rayon, staple, readymade garments, hosiery goods and electrical goods, (A) Button, pad, buckles, hooks, reels and chalk (c); 20-5-64 (h).

14. Messrs. Shyamlal Bhut, Sarwankumar Bhut and Mahabir Prasad Bhut (Partners) carrying on business under the trade name Messrs. Mittal Bros. & Co., Kalimpong (a); 34A(DJ) (Central), 10-7-57 (b); (A) Knitting machine, radio, electric iron, refrigerators (c); 27-5-64 (h).

15. Shri Shaligram Pandey carrying on business under the trade name Messrs. Bidar Company, (S) 17A British Indian Street, Calcutta (for) 7 Marcus Square, Calcutta (a); (S) 869A(EL) (Central) (for) 1064A(MK) (Central) (b); 29-5-64 (h).

16. (S) Shri Anil Krishna Chakraborty, Shri Basudev Bhattacherjee, Shri Sambhu Nath Bhattacherjee and Shri Jibon Krishna Bhattacherjee (Partners) carrying on business under the trade name Calcutta Auto Enterprises (for) Shri Sambhu Nath Bhattacherjee (Proprietor) carrying on business under the trade name Calcutta Auto Enterprises, (S) 7 British Indian Street, Calcutta (for) 2 British Indian Street, Calcutta (a); 111B(EL) (Central), 11-3-63 (b); 29-5-64 (h).

17. A. B. C. Coupler & Engineering Co. (India) Private Ltd., 13/1A Government Place East, Calcutta (a); 714A(EL) (Central), 23-7-57 (b); (A) Railway signalling equipments, machineries and components thereof, marshalling yard equipments and components thereof, electrical equipments, machineries, instruments, apparatus and components thereof, cables (c); 2-6-64 (h).

18. Messrs. S. K. Iron Products (Private) Ltd., (S) 8/1 Kumarpara Road, Liluah, Howrah (for) 8 Kumarpara Road, Liluah, Howrah (a); 615A(HW) (Central), 20-6-61 (b); 29-5-64 (h).

19. Messrs. Tube Mill (India) Private Ltd., 3 Kali Mazumder Road, Lilooah, Howrah (a); 747A(HW) (Central), 30-11-62 (b); (A) Pipes and pipe fittings (c); 29-5-64 (h).

20. Shri Bhagabath Chandra Adhikary carrying on business under the trade name West Bengal Iron & Scrap Co., 54 . Sambhu Halder Lane, Salkia, Howrah (a); 660A(HW) (Central), 17-1-62 (b); (A) Plates, rods, flats, angles, rolled strips, skelp oils, rails and beems (c); 2-6-64 (h).

21. Messrs. Roshanlal, Meghraj Garg and Gian Chand carrying on business under the trade name Punjab Steel Works, (S) 135/21 Girish ghose Road, Belurmath, Howrah (for) 258/15 Acharya Prafulla Chandra Road, Calcutta (a); (S) 903A(HW) (Central) (for) 1104A(MK) (Central) (b); 3-6-64 (h).

22. (S) Shri Jagadish Prasad Bhupal carrying on business under the trade name Messrs. Pokarmal Mahabir Prasad (for) Shri Mahabir Prasad Bhupal carrying on business under the trade name Messrs. Pokarmal Mahabir Prasad, Station Feeder Road, Siliguri, Darjeeling (a); 526A(JP) (Central), 16-4-63 (b); 25-5-64 (h).

23. Messrs. Angelo Bros. Ltd., 6 Lyons Range, Calcutta (a); 221A(LR) (Central), 28-6-57 (b); (A) E.g., oxalic acid, soda ash, solvent oil, slacked lime after the words "consumable stores" (d); 22-5-64 (h).

24. Messrs. Bhanwarlal Biyani, Murlidhar Loyalka and Atmaram Padia carrying on business under the trade name Messrs. Continental Agencies, (S) India Exchange Buildings (6th floor), Calcutta (for) 26 Waterloo Street, Calcutta (a); (S) 1545A(LR) (Central) (for) 501A(EL) (Central) (b); 25-5-64 (h).

25. Shrimati Sugani Devi Saria and Shri Madan Lal Saria carrying on business under the trade name Messrs. Hindusthan Trades Corporation, (S) 13 India Exchange Place (2nd floor), Calcutta (for) 10 Jackson Lane, Calcutta (a); (S) 1546A(LR) (Central) (for) 1357A(CR) (Central) (b); 25-5-64 (h).

26. Shri Mohanlal Tibrawalla carrying on business under the trade name Messrs. Tibco Enterprise, 2 Clive Ghat Street, Calcutta (a); 1002A(LR) (Central), 17-2-59 (b); (A) Cane, cotton-waste, scrap, (A) Cane, for manufactures of cane basket (d); 27-5-64 (h).

27. Messrs. A. V. J. Wires (Private) Ltd., 28 Strand Road, Calcutta (a); 1410A(LR) (Central), 18-2-63 (b); (A) Welding machine after the words "the dealer manufactures—wire and wire products" (d); 27-5-64 (h).

28. Shri Achyut Ghosh, Shri Subrata Dutta, Shri Mukul Kumar Roy and Shri Tarak Nath Mitra carrying on business under the trade name Messrs. Metal Engineering & Treatment Co., 11 Bechu Chatterjee Street, Calcutta (a); 1161A(MK) (Central), 29-2-64 (b); (A) Lamp post as raw material after the word nil (d); 30-5-64 (h).

29. Sarbasri Swadesh Kumar Suri, Janak Raj Subherwal, Shrimati Susheela Suri and Sm. Swarna Sabherwal carrying on business under the trade name Messrs. Kardico, (S) 44A Badridas Temple Street, Calcutta (for) 21A Canning Street, Calcutta (a); (S) 1186A(MK) (Central) (for) 1506A(LR) (Central) (b); 1-6-64 (h).

30. (S) Shri Hansraj Baid (Proprietor) carrying on business under the trade name Messrs. Parkash Stores (for) Shri Hansraj Baid and Shri Raichand Baid carrying on business under the trade name Parkash Stores, 174 Mahatma Gandhi Road, Calcutta (a); 621A(MR) (Central), 22-8-57 (b); 30-5-64 (h).

31. (S) Messrs. Shrimati Kumuda Sundari Sen, Shri Hari Krishan Sen, Shri Satya Ranjan Sen, Shri Ganesh Chandra Sen, Shri Samarendra Narayan Sen and Shri Nani Gopal Sen (Partners) carrying on business under the trade name North Eastern Traders

(for) Shri Madhusudan Sen (Proprietor) carrying on business under the trade name Messrs. North Eastern Traders, 62/1A Netaji Subhas Road, Calcutta (a); 595A(MR) (Central), 10-8-57 (b); 4-6-64 (h).

32. Shri Bhanwarlal Dhupia, Lakshmi Singh Dhupia and Dilkhushlal Dhupia carrying on business under the trade name Messrs. Anandilal Bhanwarlal & Co., 4 College Street, Calcutta (a); 1435A(SL) (Central), 31-5-63 (b); (A) Coir rope and manila rope, sisal rope, wire rope, u-clamp, shackle chain, garnet, jute twine, tarpaulin, stainless steel tubes and plates, sanitary ware, pipe fittings, water meter (c); 21-5-64 (h).

33. (S) Shri Amarendra Nath Sen carrying on business under the trade name Messrs. A. G. Trading Co. (for) Shri Amarendra Nath Sen and Shrimati Gita Rani Raha carrying on business under the trade name Messrs. A. G. Trading Co., 35 Chittaranjan Avenue, Calcutta (a); 1137A(SL) (Central), 18-6-60 (b); 22-5-64 (h).

34. Messrs. Radhika Mohan Purkait, Chunilal Purkait and Hiralall Bhattacharjee carrying on business under the trade name Messrs. Chunilal & Co., P-34 Mission Row Extension, Calcutta (a); 1173A(SL) (Central), 8-3-61 (b); (A) Insecticides (c); 25-5-64 (h).

35. (S) Shri Krishnadhan Mukherjee (Proprietor) carrying on business under the trade name Messrs. India Radio Manufacturing Co. (for) Messrs. India Radio Mfg. Co., 18 Chandney Chawk Street, Calcutta (a); 687A(SL) (Central), 12-10-57 (b); 26-5-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 181 C. T.—11th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificate whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information.—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Tyre Sales (India) Calcutta, 5 Hide Road, Calcutta (a); 134A (AL) (Central), 28-8-57 (b); Rubber slabs, cushion gum, tread gum, tyre paint, solvent oil, tyres and tubes and materials for use in retreading of tyres (c); rubber slabs, cussion gum, tread gum, tyre paint, solvent oil, tyres and tubes and materials for use in retreading of tyres (d); 27-5-64 (h).

2. Messrs. Brooklyn Tea Co., 56 Chittaranjan Avenue, Calcutta (a); 713A (CL) (Central), 12-2-58 (b); Tea, paper, teachest (c); 25-5-64 (h).

3. Shri Nikunja Behari Saha, Jalpaiguri (a); 164A (JP) (Central), 8-8-57 (b); Khesari, khudi, dal (d); 26-5-64 (e).

4. Shri Tarak Nath Saha (Proprietor) carrying on business under the trade name Messrs. Shiv Kali Bhandar, 62 Netaji Subhas Road, Calcutta (a); 549A (MR) (Central), 31-7-59 (b); Stationery goods (c); 4-6-64 (h).

5. Shri Madanlal Kedia (Proprietor) carrying on business under the trade name Messrs. Bharat Kala Niketan, 201 Harrison Road, Calcutta (a); 397A (RJ) (Central), 11-7-57 (b); Textiles (c); 22-6-64 (h).

S. K. BOSE, Commissioner.

No. 9103C.T.—3rd June 1964.—Shri Manindra Chandra Chakraborty, Commercial Tax Officer, Grade II, of Howrah charge, has been granted earned leave for eleven days from 1st April 1964 to 11th April 1964 under rule 167(a) of the West Bengal Service Ruls, Part I.

No. 9108C.T.—3rd June 1964.—Shri Chira Ranjan Ganguli, Commercial Tax Officer, Grade II, of Berhampore charge, has been granted earned leave for ten days from 4th May 1964 to 13th May 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 9358C.T.—6th June 1964.—Shri Samarendra Nath Bose, Commercial Tax Officer, Grade II, of Chinabazar charge, has been granted earned leave for seventeen days from 25th May 1964 to 10th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 9696C.T.—12th June 1964.—Shri Amar Krishna Basu, Commercial Tax Officer, Grade II, of Colootola charge, has been granted earned leave for eighteen days from 15th April 1964 to 2nd May 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 9697C.T.—12th June 1964.—Shri Bibhuti Bhusan Chatterjee, Commercial Tax Officer, Grade II, of Maniktola charge, has been granted earned leave for twenty days from 8th June 1964 to 27th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

No. 10085C.T. — 19th June 1964 — Shri Bibhuti Bhusan Chatterjee, Commercial Tax Officer, Grade II, of Maniktola charge, has been granted earned leave for nineteen days from 9th June 1964 to 27th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 10086C.T.—19th June 1964.—Shri Pijusmoy Ganguly, Commercial Tax Officer, Grade II, of Maniktola charge, was granted earned leave for eleven days from 4th May 1964 to 14th May 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 10087C.T.—19th June 1964.—Shri Subhas Chandra Datta, Commercial Tax Officer, Grade I, of Jalpaiguri charge, has been granted earned leave for twenty-seven days from 15th June 1964 to 11th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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PART ID - Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 182 C. T. 15th June 1964.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following name and address of registered dealer together with a description of the goods covered by its registration certificate whose registrations under the Act was cancelled with effect from the date noted against it under Rule 14 of the Bengal Sales Tax Rules 1941, is published for general information:

Notes. -(a) Serial number name address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Gunadhar Shaw (Proprietor) carrying on business under the trade name Messrs. Gunadhar Shaw 57 Clive Street, Calcutta (a) RJ 992A, 14-6-63 (b); (1) Raw materials: Sugar, gur. (2) Plant, machinery, spare parts and accessories. (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Sugarcandy, batasa (c), Sugar (d); 13-4-64 (e).

Explanatory notes:- Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 183 C. T.—18th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of the duly registered dealers together with a description of the goods covered by their registration certificates are published for general information: -

Notes.—(a) Serial number, name, address, chief place of business and number of branch.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Hira Lal Modi carrying on business under the trade name Messrs. Associated Industries, 7, Bolaygange Circular Road, Calcutta-33 (a), AS 1013, 6-6-64 (b) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., coal, machine lubricants and chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Moulded and extruded rubber goods (c) Automobiles and machine rubber parts (d).

2. Shri Raghunath Prasad Jaiswal carrying on business under the trade name Jaiswal & Co., Sanghatapara, Rampurhat P. O. Rampurhat Dist. Birbhum (a) AS 2567A, 29-5-64 (b), (1) Raw materials. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Sized timber (c).

3. Shri Prasanta Kumar Mukherjee carrying on business under the trade name Workers Canteen—A. C. C. Vickers Babcock Ltd., Durgapur-10 Burdwan (a); AS 2501A, 27-5-64 (b), (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, meat, tea, snacks (c).

4. Shri Sailendra Kumar Majumder carrying on business under the trade name S. K. Majumder, G. T. Road, P. O. Asansol, Dist. Burdwan (a); AS/2502A, 30-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., photographic chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Photographs (c); Camera, films, photographic chemicals, albums, photo papers (d).

5. Shrimati Sandhya Sadhu and Shrimati Rasheswari Sadhu carrying on business under the trade name Sadhu Restaurant and Hotel, Suri, P. O. Suri, Dist. Birbhum (a); AS/2503A, 30-5-64 (b); (1) Raw materials, (2) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rice, curry, meat, fish, dal, singara, nimki, luchi (c).

6. Shri Karshan Das carrying on business under the trade name Jalaram Brick Fields, Ondal (Northbazar), P. O. Ondal, Dist. Burdwan (a); AS/2504A, 30-5-64 (b); (1) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

7. Messrs. Chunilal Madeka Indulal J. Pathak, Shrimati Umiagauri Madeka, Shrimati Hiragouri Madeka and Shrimati Urmilla Madeka carrying on business under the trade name Radha Ballavpur Coal Co., Radhaballavpur Colliery, Samdi, P. O. Samdi, Dist. Burdwan (a); AS/2505A, 2-6-64 (b); (1) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., explosives. Provided that all goods for which exemption from payment of sales tax is claimed are intended for directly use in connection with the raising of the goods named below: Coal, soft coke (c).

8. Jonab Nasibur Rahaman (Proprietor) carrying on business under the trade name Nasib Brothers, 71 Canning Street, Calcutta (a); AT/3973A, 1-6-64 (b); Exercise books, pencil, eraser, plain cards, comb, ink, hairpin, rubber ball, brush, nail polish, boot polish, button, looking-glass, rubber nipple, pin, nib, clips and pen handle (d).

9. Om Prakash Bhalla and Rattan Lal Bhalla (Partners) carrying on business under the trade name Om Prakash Rattanlal, 71 Canning Street, Room No. B-32, Calcutta (a); AT/3974A, 2-6-64 (b); Torch, thermoflask and accessories, needles, electrical equipments and accessories, petromax, mantles and stoves (d).

10. Sarbasri Dwarka Das Baheti, Goverdhan Das Baheti and Kishanlal Baheti (Partners) carrying on business under the trade name Kishanlal Shivaprakash, 15 Noormal Lohia Lane, Calcutta (a); AT/3975A, 3-6-64 (b); Electric fans, wires, bulbs, switches, tubes, lamps and fittings, conduit pipe and pipe fittings, holder, chokes, starters, electric stoves and iron, porcelain pipe, insulator tape (d).

11. Shri Amar Nath Dhir (Proprietor) carrying on business under the trade name Raja Plastic House, 71 Canning Street, Calcutta (a); AT/3976A, 11-6-64 (b); Plastic bag, plastic waterproof, plastic sheets, table cover, rubber-cloth and plastic utensils (d).

12. Shri Krishna Pada Kapri (Proprietor) carrying on business under the trade name Messrs. Sukhadyam, Mutukgonj, Aishbazar, Bishnupur, Bankura (a); BK/593A, 30-5-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Sweetmeat cooked food, tea and ghee (c); Milk (d).

13. Sarbasri Bhim Chandra Ruj and Debi Prosad Dutta (Partners) carrying on business under the trade name Messrs. Annapurna Hotel & Boarding, Stationbazar, Burdwan (a); BN/1429A, 4-6-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food for sale (c).

14. Shrimati Gita Rani Samanta (Proprietress) carrying on business under the trade name Messrs Gita Rani Samanta, New Amirpur, P. O. Jotram, Burdwan (a); BN/1430A, 6-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bricks for sale (c).

15. Messrs. Bibhuti Bhusan Karmakar and Sripati Charan Karmakar carrying on business under the trade name Karmakar Brothers, Jungipore, Mahabirtala, Murshidabad (a); BR/774A, 29-5-64 (b). (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Iron goods (c); Iron and steel goods nuts, bolts, washer, nails, screws, hinges, clumps, c. i pans, bucket, wire, rods, flats, bars, iron and steel plates, galvanized sheets, black sheet, lock, weights, and measures, tin goods, tube-well and tube-well parts, sanitary fittings, oxide, brush, sand papers, ventilators, railings, pipe and plain glass (d).

16. Shri Niranjan Das carrying on business under the trade name Messrs. Niranjan Das, Gopalghat, Khagra, Murshidabad (a); BR/775A, 29-5-64 (b). Rice, paddy, jute, gram and pulses, limes, sand and soorkey (d).

17. Shri Bipradas Mandal carrying on business under the trade name Messrs. Santi Bakery, Ghatbandar, Khagra, Murshidabad (a); BR/776A, 30-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bread and biscuits (c).

18. Shri Manikya Mohan Dey carrying on business under the trade name Manikya Mistanna Bhander, Tufangunj, Dist. Cooch Behar (a); CB/1001A, 6-6-64 (b); (1) Raw materials, (3) Consumable stores, viz., groundnut oil, tea, gazette papers and fuel.

Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (i) Sweetmeats, nuntas, tea and toy sweets (c)

19. Shri Dhirendra Kumar Dutta carrying on business under the trade name Dhirendra Kr. Dutta (Sweetmeat Dealers), Tufangunj, Dist. Cooch Behar (a), CB/1002A, 6-6-64 (b); (1) Raw materials, (3) consumable stores, viz., groundnut oil, ghee, tea, gazette papers and fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Sweetmeats, toy sweets, batasha, tea and nuntas (c).

20. Mrs. Harbans Kaur carrying on business under the trade name Indersons Steel House, 12 Lower Chitpur Road, Calcutta (a); CL/3722A, 3-6-64 (b); Steel furniture (d). (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Sofa sets and (ii) Sofa-cum-beds (c).

21. Shri Satyanarayan Agarwal carrying on business under the trade name Oriental Commercial Corporation, 55 Canning Street, 3rd floor, Room No. 55, Calcutta (a), CI 3723A, 5-6-64 (b), Bolts, nuts, rivets, screws, washers, measuring instruments, wires and wire nettings, ropes, coir string, wire nails, wire rope clamp, asbestos sheets, asbestos ropes, aluminium sheets, emery cloth and emery papers and sieves, aluminium cases, paints, m s. rods, tarpaulins, small tools, grinding wheels, cutting tools, bearing, brushes, china glue, wax, electric meters, black and empire tapes, electric motor starters, electric fans, pipe fittings, beltings, rubber sheets (d); Electric-wires and cables, belt lacings (d).

22. Shri Amarendra Nath Dutta (Proprietor) carrying on business under the trade name A. N. Dutta 79 Netaji Subhas Road, Calcutta (a); CR/3470A, 3-6-64 (b); Pipe, pipe fittings, tools, wire, wire nails, bolts, nuts, rivets, screws, valves, cock (d).

23. Messrs. Abdu Hussain, Ahsanhusain, Akhter Ahsanhusain, Hamed Ahsanhusain and Moiz Borsadwala carrying on business under the trade name Arbea Tools Co., 70 Old Chinabazar Street, Calcutta (a), CR/3471A, 6-6-64 (b); Tools, hoop iron, wire nails, nuts and bolts, asbestos goods, grinding wheel, sand paper and emery cloth (d).

24. Messrs. Bearing Specialists (Private) Ltd., 137 Canning Street, Calcutta (a); CR/3472A, 6-6-64 (b); Bearing socket and plummer block (d).

25. Shri Kshitis Chandra Dutt (Proprietor) carrying on business under the trade name Indiana Chemicals and Instruments, 7 Garstin Place, Calcutta-1 (a); EL/3657A, 11-6-64 (b); Laboratory glass ware, laboratory equipments, nitrate, phosphate, zinc, hydrochloride, sulpho cynide, acetate, borate, carbonate, methyl, chloride, arsenate, dichromate, parmanganate, n tropruside, starch, ferric oxide, sodium nitrate, sulphuric acid, nitric acid, hydrochloric acid, sulphide, sulphate, thymal blue, chloroform, gradilator paper, record syringe, polythine tubing (d).

26. Messrs. Kanjee Patel, K. L. Dharam Siani, Manjee Patel and Muljee Patel carrying on business under the trade name Patel Timber Industries, 149 J. N. Mukherjee Road, Howrah (a), HW/2755A, 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale. (i) Planks and packing boxes (c).

27. Shri Ananta Kumar Mal carrying on business under the trade name Messrs. Dass Brothers & Co., Vill. Mansinghpur, P. O. Bargachia, Howrah (a), HW/2756A, 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, mobil oil, nitric acids, muritic acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Nuts, bolts, screw and electrical parts (c).

28. Shri Nirmal Kumar Das carrying on business under the trade name Messrs. A. Das & Company, 119 Netaji Subhas Road, Howrah (a), HW/2757A, 6-6-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Cocks and valves (c); Cocks, valves, c i pipes and tower bolts (d).

29. Messrs. Ashoke Kr. Ghosh, Bimal Kr. Paul, Champaram Khan Haradhan Paul, Kamal Kr. Paul, Kalyan Kr. Ghosh, Nirmal Kr. Paul, Pashupati Khan, Raghunath Khan and Sachinath Khan carrying on business under the trade name Associated (Steel) Industries, 59/2 Natabar Paul Road, Howrah (a); HW/2758A, 6-6-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bolts and nuts (c).

30. Messrs. Balloo Bhagat, Pyare Singh and Ramesh Ch. Ghose carrying on business under the trade name Bengal Tube Co., 14/1 Kundan Lane, Liluah, Howrah (a), HW 2759A, 6-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Black and galvanizing pipes (c).

31. Messrs Jagadish Prosad Jalan, Ram Gopal Patwari and Satya Narayan Agarwala carrying on business under the trade name Bengal Welding Rod Company, 38/39 Jaya Bibi Road, Howrah (a); HW/2760A, 10-6-64 (b); (1) Raw material, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Welding rod and welding powder (c); Welding accessories (d).

32. Shri Jitendra Kumar Dey carrying on business under the trade name Messrs. Jitendra Kumar Dey, 25 Maharshi Debendra Road, Calcutta (a); JK/3338A, 30-5-64 (b); Chilli, corriander seed, poppy seed, cumin seed, carway seeds, unhusked corriander seed, cassia leaf, soda ash, big cardamom, cardamom, myrobalan, bahera, embic myrobalan, dumman, catechu asafoetida, plantago ovater, plantago ovater dust, currant, ohoanan, fennel seeds, ajwan, fenugreek seeds, starch-powder, alum, blue, colour, kakmdana, soap-nut, black salt, chalk, fennel (d).

33. Nanuram Bansal, Nauranglal Sharma, Mal Chand Sekseria, Jagindardas Jain, Ramnarain Bansal, Mudanlal Agarwalla, Ramanand Sharma and Sohnar Chand Jain carrying on business under the trade name Messrs. Spring Sales Corporation, Sevoke Road, Siliguri (a); JP/2169A, 29-5-64 (b); Motor parts and accessories (d).

34. Lavakram Agarwal, Indra Kumar Agarwal, Sashi Bhusan Agarwal, Satyendra Kumar Agarwal, Ashok Kumar Agarwal, Rajendra Kumar Agarwal, Narendra Kumar Agarwal and Anand Kumar Agarwal (Partners) carrying on business under the trade name Messrs Industrial and Engineering Corporation, Hill Cart Road, Siliguri (a); JP/2170A, 29-5-64 (b); Machinery machinery parts, tools and implements pipe and pipe fittings, sanitary wares, china clay, coir hemp, tea varnish and paints (d).

35. Shri Bhaba Ranjan Roy (Proprietor) carrying on business under the trade name Bhaba Ranjan Roy, Gumasta, Jalpaiguri (a), JP/2171A, 29-5-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c).

36. Shri Omprakash Bhasin and Somnath Bhasin (Partners) carrying on business under the trade name Messrs Prakash Tea Company, Silanpalli, Siliguri (a); JP/2172A, 2-6-64 (b); Tea (d).

37. Shri Haradhan Dutta carrying on business under the trade name Messrs. A. Coomar & Co., 23 Strand Road, Calcutta (a); LR/3580A, 3-6-64 (b); Diaparagm valves, rubbe: diaphragm, spare parts of diaphgram valves (d).

38. Shri Gobinda Hari Basak, Shri Bidyut Kanti Dasgupta and Shri Gour Chandra Paul carrying on business under the trade name Messrs. D. G. Trading Co., 153 Cornwallis Street, Calcutta (a); MK/3749A, 10-6-64 (b); C. I. pipe and pipe fittings (d).

39. Sarbasri Kshitish Chandra Roy and Radha Gobinda Roy (Partners) carrying on business under the trade name Messrs. Annada Shoe Stores, Balurghat, Newmarket, West Dinajpur (a); ML/753A, 29-5-64 (b); Umbrella, shoes and chappals (d).

40. Shri Ramaprosanna Sen Gupta (Proprietor) carrying on business under the trade name Messrs. Sriniketon Hotel, Mohanbati, Raiganj, West Dinajpur (a); ML/754A, 30-5-64 (b).

41. Shri Dhrubabroto Nandy (Proprietor) carrying on business under the trade name Messrs. D. S. Industries, 115 Netaji Subhas Road, 1st floor, Calcutta (a); MR/2743A, 6-6-64 (b); Barbed wire, wire nail, copper wire, fencing wire, g. i. wire, iron wire, aluminium wire, steel wire, sealing wire, lead seal, hoop iron and copper rods (d).

42. Shri Pritam Singh (Proprietor) carrying on business under the trade name Messrs. New India Supply Co., 157 Netaji Subhas Road, Calcutta (2nd floor) Calcutta (a); MR/2744A, 11-6-64 (b); Scrap and powder of zinc, gun metal, brass, german silver, aluminium, bell metal, lead and tin solder (d).

43. Blinds India (Private) Limited carrying on business under the trade name Blinds India (Private) Limited, 168 B. B. Chatterjee Road, Calcutta-42 (a); PG/3055A, 29-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil oil, grease and welding materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Blinds and their components (c).

44. Messrs. Ugra Nath Banerjee Bisweswar Banerjee and Kanadhi Banerjee carrying on business under the trade name Wolfram Lamp Works of India, 3 N. C. Chowdhury Road, Kasba, Calcutta-42 (a); PG/3056A, 29-5-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., solvent oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electric lamps (c).

45. Messrs. Dhanuka Steel Ltd carrying on business under the trade name Dhanuka Steel Ltd., 5 Mission Row Extension, Calcutta (a); RB/1468A, 30-5-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., coal Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Iron and steel castings (c).

46. Shri Tarachand Aggarwal carrying on business under the trade name T. C. Aggarwal, 2 Beatnick Street, Calcutta (a); RB/1469A, 30-5-64 (b) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Roller tables and special bolts (c); Aluminium binding wire and tapes, ratchet pullifts, h. t. transformer tapping switches, dial socket wrench, aluminium twisted jointing sleeves, bolts and nuts, thrust roller bearing copper rivets, oil seals, steel rivets, hose clamps, adopter for alemite grease nipples, black adhesive insulation tape (d).

47. Messrs. Hansraj Mehra, Bansilal Mehra, Chand Kumar Mehra, Darshan Kumar Mehra, Kewal Krishan Kapoor, Krishna Gopal Kapoor and Sri Janak Kapoor carrying on business under the trade name Kaycee Chemical Works, 18-B Sukeas Lane Calcutta (a); RB/1470A, 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hydrochloric acid, nitric acid, distilled water and sodium sulphate (c).

48. Sarbasri Dinesh Chandra Jhaveri, Ramesh Chandra Jhaveri, Kirti Lal Choksi, Trilok Chandra Jhaveri and Jeysinghlal Jhaveri carrying on business under the trade name Messrs. Machine Tools Impex, 75 Ganesh Chandra Avenue, Calcutta (a), SL/4167A, 29-5-64 (b); Machines, machine parts and g. i. and c. i. pipe fittings (d).

49. Abdulrazak Esshak Chougley carrying on business under the trade name Messrs. Abdulrazak Esshak Chougley, 40 Bepin Behari Ganguly Street, Calcutta (a); SL/4168A, 30-5-64 (b); Cane (d).

50. Shrimati Runu Sen carrying on business under the trade name Messrs. Nidsaal Co., 3 Nabin Kundu Lane, Calcutta (a); SL/4169A, 1-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease, jute waste, cotton waste, linseed oil, lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Ferrous & non-ferrous castings (c); Country broom stick, jute waste, cotton waste, mild steel boxes, feather dusters (d).

51. Shri Surendra Kumar Burman carrying on business under the trade name Messrs. B. Sooren & Co. 76 Bepin Behari Ganguly Street, Calcutta (a); SL/4171A, 2-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hospital garments, hospital linen bedding and tarpaulin (c); Waste paper basket, gum, pin, sealing wax, jem clip, date stamp, twine ball, lead pencil, box file, stamping pad, stamping ink, ink, pen knife, pencil, carbon paper, tape, candle, blue, emery paper and cloth, karai, galvanised iron pin, mug, can, bucket, stepler machine, curtain road, metal polish, galvanised wire, zinc sheet, ropes, soda ash, locks, nails & screws, glass plate, spoon, fork, knife (d).

52. Sarbasri Rebati Ranjan Chowdhury, Sudhir Ranjan Chowdhury, Monoranjan Chowdhury, Nanda-lal Bhowmick and Sm. Nirupama Bhowmick carrying on business under the trade name Messrs. The Pioneer Trading Co., 50/1 Nirmal Chandra Street, Calcutta (a); SL/4172A, 3-6-64 (b); Bend, socket, plug, tee, pipe, marble chips, nut, elbow, pipe and fittings, soap container, rubber gum boots, shoes, and gloves, rubber sheeting, plastic tube, leather bags, packing asbestos, flags, brooms cocoanut, torches, bulb, cell, padlock, boxes, tin, emery cloth, hammers, bolts hook tower, bolts iron, grease cup, hacksaw, blade, punches steel pin, staples vice, fibre sheet, rod, spray mask, brushes, tea spoon, spitoon, glass chimney, tumbler glass, rope manila rope sisal, tape gasketing, string coir, rope log line, rope jute, coir rope, hemp rope, coir fibre, plywood, jolly board, asonite sheet, sal wood, handles, sun mica sheet, plastic sheet, tarpaulin, canvas, water bottle, chalk (d).

53. Messrs. Bijoy Kr. Roy, Hemanta Kumar Roy, Sunil Kumar Roy, Akkari Roy and Uma Shashi Roy carrying on business under the trade name Messrs. Baliganga Bhandar, 17 R. G. Kar Road (Room No. 26-27), Calcutta (a); SH/3489A, 29-5-64 (b); Cocoanut oil, groundnut oil, chilly, cuminseed, soda, starch, arrowroot (d).

54. Shri Hirendra Nath Das Roy carrying on business under the trade name Messrs. Das Roy & Co., 81 Cornwallis Street (1st floor), Calcutta-4 (a); SH/3490A, 2-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pipe fittings (c).

55. Shri Basudeo Prosad Kejriwal carrying on business under the trade name Messrs. Grey Engineering Works, 80/1 Grey Street, Calcutta-6 (a); SH/3491A, 3-6-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile parts, fan parts (c).

56. Shri Asutosh Pramanick carrying on business under the trade name Messrs. Standard Engineering Corporation, 46A Gopi Mohan Dutta Lane, Calcutta-3 (a), SH/3492A, 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Lifting instruments such as wire ropes, steel chains, pulley blocks (c).

57. Messrs. P. G & W. Sawoo Private Ltd., 28A Gariff Street, Calcutta (a); SH/3493A, 6-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., temper powder, rajan, lubricating oil, chalk, starter oil, mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Joists, plates, iron frames, washer, columns, truss shoe, cleat (c).

58. Shri Fatik Ch. Dey carrying on business under the trade name Messrs. Dev's Enterprise, 8C Raja Naba Krishna Street, Calcutta (a); SH/3494A, 11-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Battery, battery plates (c); Separator, glass wool, sealing compound, gas burner, cell cover, cell testor, sockets, hydrometer (d).

59. Shri Gosto Behari Bose (Proprietor) carrying on business under the trade name Gosto Behari Bose, Arambagh, Hooghly (a), SP/1668A, 29-5-64 (b); Coal, firewood, dry chillies, barley, tea, incense, broomstick, coal-tar, lime, phenyle, soda, coir string, glass chimneys, wicks, cocoanut oil, ghee, spices, sweetmeats, baskets (d).

60. Shri Gopal Chandra Das (Proprietor) carrying on business under the trade name Toy House, 1 B. P. Dey Street, Serampore, Hooghly (a); SP/1669A, 30-5-64 (b); Toys, tooth paste, tooth powder, lozenge and cosmetics (d).

61. Shri Jiban Krishna Dutta (Proprietor) carrying on business under the trade name Jiban Krishna Dutta, Sahapur, P. O. Tarakeswar, Hooghly (a); SP/1670A, 30-5-64 (b); Spices and dry chillies, cocoanut oil, barley, candles, exercise books, ink and tea (d).

62. Shri Vishesh Chandra Kashyap and Shrimati Savitri Devi Kulshreshtha (Partners) carrying on business under the trade name Textile & General Engineers, 24C Suresh Sarker Road, Calcutta (a); TL/2802A, 29-5-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Textile engineering machinery spare parts (c).

63. Shri Shyamal Dasgupta (Proprietor) carrying on business under the trade name Electrical Components Manufacturing 1A S. N. Banerjee Road, Calcutta (a); TL/2803A, 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Iron clad switch (c).

64. Shri Chandu Tejumal Prim, Miss Indra Ghanchani Marchandani and Kumari Neeta Khub Chand (Partners) carrying on business under the trade name Delite Distributors, 20A Lindsay Street, Calcutta (a), TL/2804A, 5-6-64 (b); Ball point pen, refillers (d).

65. Shri Majad Rahaman (Proprietor) carrying on business under the trade name G. Trading Co., 9 Nawab Abdul Latiff Street, Calcutta (a); TL/2805A, 10-6-64 (b), Yeast (d).

S. K. BOSE, Commissioner.

No. 184 C. T. - 18th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Beharilal Agarwalla carrying on business under the trade name Messrs. Shree Mahakali Rice Mill (for) Messrs Radha Kissan Bhowrilal, 1/2 Chetla Road, Calcutta (a); AL/433A, 22-9-41 (b), 11-6-64 (e).

2. Messrs. Hari Sankar Prosad and Gouri Sankar Prosad carrying on business under the trade name Hari Sankar Prasad Gouri Sankar Prasad, P. O. Rampurhat, Dist. Birbhum (a); AS/2449A, 28-9-63 (b); (A) Cuminseed, ajwa, aniseed, fenugreek seed, catechu, blades, rope, lantern-glass (d); 26-5-64 (e).

3. Messrs. Shree Krishna Goswami and Sree Gouranga Goswami carrying on business under the trade name Durgapur Cycle Stores, Benachitty, Durgapur-4, Dist. Burdwan (a); AS/2031A, 21-11-59 (b), (A) Electric fan (d); 29-5-64 (e).

4. Messrs. Jhabarmal Agarwalla, Raghunath Agarwalla, Kedarnath Agarwalla and Prahladrai Agarwalla carrying on business under the trade name Kedarnath Prahaladrai, P. O. Sainthia, Dist. Birbhum (a); AS/1643A, 12-4-54 (b); (A) Chillies, fenugreek seed, ajwa, cuminseed, ani seed, carway seed, poppy seed, cardamon, corriander seed, tejpata, mouri, rice, soda, incense, groundnut, catechu, (D) Spices (d); 29-5-64 (e).

5. Messrs. Chimanlal Kapur, Jitendra Kr. Kapur and Sm. Kamala Bati Kapur carrying on business under the trade name New Ram Pal Hara Prasad, (S) 59 Khengrapatty Street, Calcutta (for) 61 Cross Street, Calcutta, (D) 59 Khengrapatty Street, Calcutta (a); (S) AT/3972A (for) MR/192B (b); 30-5-64 (e).

6. Messrs. United Commercial & Industrial Co (Private) Ltd., 192 Cross Street, Calcutta (a), AT/299B, 9-9-54 (b), (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, coke, cotton waste, carbide, welding rods, mobil oil, kerosine oil, bhusi, oxygen grease cloth waste, petrol. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Buckets, (ii) Tubes, (iii) Iron and steel goods, (iv) Iron and steel furniture, (v) Steel trunk and steel suitcase (for) (1) Raw materials, iron rods and flats, rivets, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Buckets, (ii) Tubes, (iii) Iron and steel goods (iv) Iron and steel furniture, (v) Steel trunk and steel suit case (c); 30-5-64 (e).

7. Shri Raghubir Saran Agarwalla carrying on business under the trade name New Kamala Stores, 71 Canning Street, Calcutta (a); AT/2533A, 5-9-59 (b); (D) Oilmans stores, toilet, chemicals, stationery goods (d); 30-5-64 (e).

8. (S) Sarbasri Gulzarilal Rakhecha, Murarilal Rakhecha and Anand Kumar Rakhecha (Partners) carrying on business under the trade name Badanmal Gulzarilal (for) Sarbasri Gulzarilal Rakhecha and Murarilal Rakhecha (Partners) carrying on business under the trade name Badanmal Gulzarilal, 190 Jamunalal Bazaz Street, Calcutta, 59 Jamunalal Bazaz Street, Calcutta (a); AT/246B, 21-9-41 (b); 30-5-64 (e).

9. (S) Sarbasri Kishorilal Das and Dwarkanath Das carrying on business under the trade name Dass Brothers (for) Sarbasri Kishorilal Das, Gopal Chandra Das, Udai Shankar Das and Dwarkanath Das carrying on business under the trade name Das Brothers, (S) 158 Cross Street, Calcutta (for) 194 Cross Street, (S) 189 Mahatma Gandhi Road, Calcutta (for) 17 Noormal Lohia Lane, Calcutta (a); AT/234B, 30-1-52 (b); 30-5-64 (e).

10. Shri Shamsundar Khettry carrying on business under the trade name R. C. Mohanlal, (S) 53/54 Pandit Purshottam Roy Street, Calcutta (for) 53 Khengrapatty Street, Calcutta (a); AT/1986A, 15-6-48 (b); 2-6-64 (e).

11. Sarbasri Ramjivan Choudhury, Rambilash Choudhury, Dhanulal Choudhury, Monoharlal Choudhury and Kishangopal Choudhury carrying on business under the trade name Hindusthan Industrial Co., 192 Cross Street, Calcutta (a); AT/1746A, 19-12-46 (b); (S) (1) Raw materials: Electrode rivets, b. h. lugs (ear), paint and varnishes, lime store, iron plates, cast iron, pig iron, wire, iron sheet, iron rod, zinc, chemicals, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., acid, sand linseed oil, coal and coke, wood, carbide, mobil oil, welding rounds, oxygen, grease, bhusi, caustic soda, kerosine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bucket, (ii) Drums, (iii) Machineries, (iv) Tools, (v) Pipes, pipe fitting, pans, tawas, rivets, railing (grills) (for) (1) Raw materials: Iron plates, cast iron, pig iron, wire, electrode, iron sheet, iron rod, zinc, chemicals, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Buckets, (ii) Drums, (iii) Machineries, (iv) Tools, (v) Pipes, pipe fittings, pans, tawas, rivets, railing (grills) (c); 4-6-64 (e).

12. (S) Sarbasri Keshardeo Jajodia and Mohabir Prosad Agarwala carrying on business under the trade name Shree Uma Textile & Industries (for) Shri Keshardeo Jajodia carrying on business under the trade name Messrs. Shree Uma Textile, 196 Cross Street, Calcutta (a); AT/3121A, 25-11-53 (b); 5-6-64 (e)

13. Shri Mukhlal K. Kamdar carrying on business under the trade name V. Purushottam & Co., 22 Ambatola Street, Calcutta (a); AT/1887A, 11-2-48 (b); (S) Wire and wire products (d); 6-6-64 (e).

14. Shri Saran Kumar Agarwala (Karta on behalf of his Hindu undivided family) and Shri Onkarnath Agarwala (Karta of his Hindu undivided family) carrying on business under the trade name Ramjidas Shriram, 14 Noormal Lohia Lane, Calcutta, 46 Upper Chitpore Road, Calcutta (a); AT/271B, 28-9-41 (b), (D) Confectionery (d); 6-6-64 (e).

15. Shri Jyotish Chandra Bose carrying on business under the trade name Messrs. National Commercial Corporation, 70-B, New Theatre Road, Calcutta (a); BH/1640A, 12-8-49 (b); (A) Pentonite powder, soap stone powder, hard setting composition powder, asbestos lagging composition, b. s. w. m. s. studs, bolts and nuts and screws, screw drivers and chisel (d); 29-5-64 (e).

16 (S) Cioci Floors (Private) Ltd. (for) Cioci Floors Ltd., 61 Palm Avenue, Calcutta-19, (A) Calcutta-19 (a); (S) BH/356B (for) BH/532A (b); 1-6-64 (e).

17. The Indian Mechanical Industries Ltd., 12/2/1 Palm Avenue, Calcutta (a); BH/3490A, 7-6-63 (b); Insert "Gland pipe fittings" after the word "tools" (c); 3-6-64 (e).

18. Shri Shri Krishna Goswami carrying on business under the trade name Messrs. Shri Krishna Goswami, 60B Bondel Road, Calcutta (a), BH/3245A, 28-11-60 (b); (A) Lime (d); 6-6-64 (e).

19. Shri Mahabir Shaw (Proprietor) carrying on business under the trade name Messrs. Ganga Soap Factory, 2A Garcha 1st Lane, Calcutta (a); BH/3276A, 16-3-61 (b); (A) Cocoanut oil (d); 6-6-64 (e).

20. Messrs. Allied Resins & Chemicals (Private) Ltd., 10/1 Elgin Road, Calcutta (a); BH/3185A, 24-6-60 (b); Insert "Formaldehyde" after the words for use in the actual process of manufacture of the goods named below: (c); (A) Formaldehyde and methanol (d); 10-6-64 (e).

21. (S) Sree Ram Dayal Nandy (Proprietor) carrying on business under the trade name Messrs. Kamala Bhandar (for) Sree Ramdayal Nandy (Proprietor) carrying on business under the trade name Ramdayal Nandy, Gantur, Bahabpur, Burdwan (a), BN/724A, 9-2-50 (b); 9-6-64 (e).

22. (S) Sarbasri Sailendra Nath Khan, Anil Kr. Khan, Madhusandan Khan and Rabindra Nath Khan (Partners) carrying on business under the trade name Messrs. Basanti Rice Mill (for) Sarbasri Panchanan Khan (Proprietor) carrying on business under the trade name Messrs. Basanti Rice Mill, Rasulpur, Burdwan (a); BN/176A, 13-11-41 (b); 9-6-64 (e).

23. (S) Shri Kartick Chandra Paul (Proprietor) carrying on business under the trade name Messrs. Kartick Chandra Paul & Bros. (for) Messrs. Kartick Chandra Paul & Bros., Barabazar, Burdwan (a); BN/1185A, 27-5-57 (b), 11-6-64 (e).

24. (S) Shri Sukumar Ranjan Chandra, Shri Amiya Ranjan Chandra, Shri Nilachal Pramanick and Shri Jamuna Behari Pramanick (Partners) carrying on business under the trade name Messrs. Sukumar Ranjan Chandra & Co. (for) Messrs. Sukumar Ranjan Chandra, Amiya Ranjan Chandra, Nilachal Pramanick and Jamuna Behari Pramanick carrying on business under the trade name Sukumar Ranjan Chandra, Mayeram, Post Mragram, Murshidabad (a); BR/62-A, 9-9-59 (b); (D) Spices, cocoanut oil, groundnut soda and coal tar (d); 29-5-64 (e).

25. Messrs. Satoj Basini Saha, Nalini Mohan Saha, Nirmalya Kumar Saha and Ranendra Kumar Saha carrying on business under the trade name Saraoj & Sons, New Town, Alipurduar, Dist. Jalpaiguri (a); CB/954A, 28-2-63 (b); (A) Ghee (d); 9-6-64 (e).

26. (S) Shri Pawan Kumar Jain and Shri Hiralal Jain carrying on business under the trade name Messrs. S. P. Jain & Co. (for) Shri Satyapal Jain carrying on business under the trade name Messrs. S. P. Jain & Co., 12 Lower Chitpur Road, Calcutta (a); CL/3437A, 20-7-62 (b); (A) Spokes (d); 3-6-64 (e).

27. Shri Omprakash Agrawal carrying on business under the trade name Messrs. Agrawal Brothers, 12B Lower Chitpur Road, Calcutta (a); CL/3118A, 5-10-59 (b); (A) Fan parts (d); 3-6-64 (e).

28. (S) Shri M. M. Mullick and G. C. Boral carrying on business under the trade name The Calcutta Carbon Breesh Mfg. Co. (for) Messrs. The Calcutta Carbon Breesh Mfg. Co., 21 Parsee Church Street, Calcutta (a); CL/392A, 28-9-41 (b); 4-6-64 (e).

29. (S) Messrs. Dinanath Khemka, Kedarnath Khemka, Amarnath Khemka, Sm. Jiwani Devi Khemka and Lalit Kishore Khemka carrying on business under the trade name Krishna Corporation (for) Messrs. Krishna Corporation, 4 Bhavani Dutta Lane, Calcutta (a); CL/2744A, 6-8-56 (b); (A) Card board boxes (d); 5-6-64 (e).

30. Shrimati Kanchan Gouri Mewar carrying on business under the trade name Messrs. International Dental House, (S) 55 Canning Street, Room No. 34, 2nd floor, Calcutta (for) 1 Chittaranjan Avenue, Calcutta (a); (S) CL/3724A (for) SL/1565A (b); 6-6-64 (e).

31. Shri Kantilal Tribhubandas and Hirachand Tulshidas Doshi carrying on business under the trade name Messrs. Doshi Commercial Corporation, 55 Canning Street, Room No. 68, 3rd floor, Calcutta (a); CL/3661A, 7-2-64 (b); (A) Hessian cloth, jute bags (d); 6-6-64 (e).

32. (S) Shri C. Hazora carrying on business under the trade name Messrs. C. Moidoo (for) C. Moidoo, 13/26 Lower Chitpur Road, Calcutta (a); CL/352A, 26-9-41 (b); (A) Tallow, (D) General merchandise (d); 6-6-64 (e).

33. Shri Laxmi Narayan Marwari carrying on business under the trade name Messrs. Chouthmall Murarilal & Co., 12B Lower Chitpur Road, Calcutta (a); CL/3540A, 16-5-63 (b); (A) Castor oil and til oil (d); 9-6-64 (e).

34. Shri Manilal Lalubhai Butala carrying on business under the trade name Messrs. B. Manilal & Company, 67B Netaji Subhas Road, Calcutta (a); CR/2388A, 20-3-51 (b); (D) Mill stores, (A) Wood-working and metal cutting saws and blades, belting, belt hooks, belt lacings and belt syrups, bearings, its sockets and blocks, shaftings and pulleys, emery wheels and dressers, emery cloth and papers, work shop machines and spares, wood working machines and spares, electric motors and accessories, diesel engines and spares, machine tools, lubricating oils and grease, measuring tapes (linen and steel), high speed and carbon steel rods and strips (d); 29-5-64 (e).

35. (S) Jethalal Papatlal Parekh and Kantilal Jethalal Parekh carrying on business under the trade name Kishore Chand Dhirajlal (for) Jethalal Papatlal Parekh carrying on business under the trade name Kishore Chand Dhirajlal, 71A Netaji Subhas Road, Calcutta (a); CR/1764A, 20-2-50 (b); (D) Hardware and mill stores, (A) Ball, roller, tapered roller, thrust, split roller, needle roller bearings, c. i. blocks, pedastals, collers, angles, couplings, sockets of every type, brass, copper, lead and bronze sheets, bushes, steel balls, rubber sheets, balls and rubber rings, rubber bushes, beltings of every shorts, shaftings, steam packings, fibre sheets, asbestos ropes, sheets, trolley wheels, rubber wheels, ball bearings, accessories, i.e., jali, lock nuts, washers, bolts, nuts, rivets of every metals, grease, grease cups, belt fastners, belt lacings, leather buckets, washers, motor rail, engine parts, springs, pullies, small tools, huller and huller parts, flour mill and flour mill parts, leather sheets, lawn mower and lawn mower parts, roller chain and roller chain parts, hose pipes and pipes (d); 29-5-64 (e).

36. Messrs. Mining Machinery & Explosives (Private) Ltd., (D) 10 Clive Row, Calcutta, (A) 5 Synagogue Street, Calcutta, (i) Darula, Vill. Danya, Burdwan, (ii) North Brooke, Vill. Satgram Mouza, P. S. Ranigung, Dt. Burdwan, (iii) Banksimulla, Vill. Banksimulla mouza, Dist. Burdwan, (A) Haripur magazine, P. O. Bahula, P. S. Ondal, R. S. Topsi, Dist. Burdwan (a); CR/226B, 28-3-63 (b); 29-5-64 (e).

37. Sarbasri Kantilal Jagjivandas Ajmera and and Champaklal Jagjiwandas Ajmera carrying on business under the trade name The Bombay Hardware Mart, 79 Netaji Subhas Road, Calcutta (a); CR/661A, 26-9-41 (b); (D) Hardware, mill stores and manihari goods, (A) Black and galvd. iron pipes, tubes and pipe-fittings of all descriptions, boiler tubes, mechanical tubes, pressure pipes, g. i. wire and steel wire of all types and description, barbed wire, wire nails, panel pins, box strappings, hoop iron, ball roller and taper bearings and component parts thereof, iron and brass screws, iron and brass hinges, iron and brass bolts and nuts, handsaws, circular saws, hacksaw blades, razor blades, steel files, m. s. steel plates, flats, rods, rounds, squares, angles, tees, joists, channels, beams g. i. corrugated and plain sheets, chain pulley blocks, blued cut tacks, tingles, tool and alloys steel, hammers, spades, g. i. buckets, locks, sanitary fittings, gun metal and brass valves and cocks, belt fastners, washers, pumps, taps and dies, tools, garage tools, spanners, m. s. shaftings, tower bolts, safety pins, clips, needles, electric motors, machineries and parts thereof, electrical poles (d); 29-5-64 (e).

38. Messrs. N. Dass & Sons (Private) Ltd., 38 Netaji Subhas Road, Calcutta (a); CR/175B, 23-9-49 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pump machineries, spraying machine, (ii) Pump parts, cock, surgical instrument and parts, (iii) Electrical implements parts, buffer, bush, armature, spindle comber fan parts, cleaning rod for sale (for) Brass, copper, iron, zinc and tin and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of building. Certified by the purchasing dealer to be required for use in any process in the manufacture of pump, machines, pump parts, spraying machine, cock, surgical instruments and parts, electrical instruments, buffer, bush, armature spindle, comler fan parts, cleaning rod for sale, Insert after the words (1) Raw materials: "Brass, copper, iron, zinc and tin", Insert after the words (3) Consumable stores, i.e., "Water paper, mops, pearless polish, lustre, whiting, laccure, grinding wheel, paste, dresser, stick, acids of nitric, sulphuric, menxit, tin solders-stick, pure tin, zinc, silver, easy flow, rupa, tama, tungs tan, argon gas, electrodes of m. s. stainless steel and beltings, taps, dies, drills, screw drivers, hacksaw blades, frames, files, lubricating, mobile, linseed, cutting, oil grease, vaseline, tarpin, precision tools and implements,

paints, varnish, spirit, red oxide, emery cloth, muritic acid" (c); (A) Sheets, strips and foils, bars, rods of brass, copper, stainless steel, m. s. bright, high speed, bronze, aluminium, carbon steel, lead, tin, pipes and tubes of brass, copper, m. s. galvanised, m. s. copper, bronze, stainless steel, bolts, nuts, screws, rivets, pins, nails, c. i. brass, bronze, g. m. castings, m. s. forging, rubber hose, pipes, tubes, washers, leather washers, buckets, rings, plastic tubes, leather, sheet, cotton strap, fibre sheets, rods, cord, tubes, ebonites sheets, rods, asbestos, graphite packings, rope, cord, twine pressure gauges, swathe jet nozzle tips, jublee clips, ball bearings, g. m. brass, copper and aluminium scraps and cuttings, wire and wire netting of brass, copper, bronze, stainless steel, aluminium, screws, bolts, nuts, rivets, pins, clamps, washers, wires, wire netting, chains, pulley blocks, rubber hose, pipes, plastic tubes, v-belts, gloves, gun leads, buckets, buffers, cotton straps, gaskets, fibre sheets, washers, rods, ebonite tubes, washers, rods, rings, asbestos and steam packings, jute, twine, paints, tarpaulins, high tension wires, power sprayers, spare parts of engines (petrol, kerosine and diesel), polishing spray painting materials—equipments and accessories and carpentary, engineering and smithy tools and implements and leather straps, leather washers and buckets, scraps of ferrous and non-ferrous metals (d); 30-5-64 (e).

39. (S) Shrimati Nirmal Nalini Dey, Shrimati Kamala Bala Sen and Shri Nityananda Ganguly carrying on business under the trade name Calcutta Rubber Stores (for) Calcutta Rubber Stores, 83 Old Chinabazar Street, Calcutta (a); CR/2760A, 16-4-58 (b); (A) Umbrella (d); 30-5-64 (e).

40. Sarbasri Nirmal Chandra Banerjee and Shyamapada Kolay carrying on business under the trade name Pioneer Hardware Stores, 89 Netaji Subhas Road, Calcutta (a); CR/2224A, 1-8-52 (b); (D) Hardware and mill stores, (A) Pipes, pipe fittings, brass and c. i. and gun metal cock and valves, steel rod and tubes and boiler and hydraulic tubes, non-ferrous metal, bolts and nuts, wire, wire nails, files and tools, screws, hinges, pumps and fittings, machinery parts, vice, anvil, asbestos rope, jointings and packing materials, manila rope, canvas, wire netting, expanded metal (d); 1-6-64 (e).

41. Messrs. Mim Tea Co. Ltd., 8 Clive Row, Calcutta (a); CR/688A, 28-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricating oil, grease, tea drier oil, coal, cotton waste, brasso, stencil ink" (c); 1-6-64 (e).

42. Messrs. Banarhat Tea Co. Ltd., 8 Clive Row, Calcutta (a); CR/703A, 28-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricating oil, greases, tea drier oil, cotton waste, brasso, stencil ink" (c); 1-6-64 (e).

43. Messrs. New Dooars Tea Co., Ltd., 8 Clive Row, Calcutta (a); CR/692A, 28-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricating oil, greases, tea, grease oil, cotton waste, brasso, stencil ink" (c); 1-6-64 (e).

44. Messrs. Choonabhutti Tea Co. Ltd., 8 Clive Row, Calcutta (a); CR/697A, 28-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricating oil, greases, tea drier oil, cotton waste, brasso, stencil ink" (c); 1-6-64 (e).

45. Shri Bibhutibhusan Sarkar (Proprietor) carrying on business under the trade name B. Sarkar & Company, 89 Netaji Subhas Road, Calcutta (a); CR/2837A, 25-7-56 (b); (D) Hardware (d); 1-6-64 (e).

46. Sarbasri Sudhir Kumar Banerjee, Kanailal Banerjee and Debiprasad Banerjee carrying on business under the trade name Calcutta Metal Stores, 89 Netaji Subhas Road, Calcutta (a); CR/2727A, 28-11-57 (b); (D) Hardware, (A) M. s. and g. i. steam fittings, c. i. and g. m. valves and cocks (d); 2-6-64 (e).

47. Shri Gopi Kishan Damani (Proprietor) carrying on business under the trade name Messrs. Industrial Tools Manufacturing Co., 40 Netaji Subhas Road, Calcutta (a); CR/3331A, 20-5-63 (b); (A) Bolts and nuts, asbestos cords, zinc sheet, high speed steel expanding reamer, adjustable reamers, copper sheet, tube expander, hacksaw blades (d); 3-6-64 (e).

48. (S) Shri Sumali Chand Kochar and Shri Ratan Chand Kochar carrying on business under the trade name Jiwanmal Gyanchand (for) Shri Sumali Chand Kochar (Proprietor) carrying on business under the trade name Jiwanmal Gyanchand, 20 Synagogue Street, Calcutta (a); CR/1974A, 31-7-50 (b); 3-6-64 (e).

49. (S) Shri Sohanlal Passy and Shri Omprokash Soni (Partners) carrying on business under the trade name Messrs. Navin Trading Corporation (for) Navin Trading Corporation, 137 Canning Street, Calcutta (a); CR/2638A, 7-11-56 (b); 5-6-64 (e).

50. (S) Shri Bajranglal Chitlangia (Proprietor) carrying on business under the trade name Messrs. Hindusthan Ball Bearing Corpn. (for) Messrs. Hindusthan Ball Bearing Corpn., 137 Canning Street, Calcutta (a); CR/1972A, 9-2-51 (b); 5-6-64 (e).

51. Messrs. Banshidhar Nag, Samir Kumar Bose and Saroj Kumar Bose carrying on business under the trade name Messrs. Reform Engineering Corporation, 34 Strand Road, Calcutta (a); CR/2992A, 29-2-60 (b); (A) Rodulux reflectors (d); 6-6-64 (e).

52. Sarbasri Mritunjoy Dey and Sarbeswar Dey carrying on business under the trade name Jiban Krishna Dey & Bros., 101 Netaji Subhas Road, Calcutta (a); CR/611A, 25-9-41 (b); (S) (1) Raw materials: Galvanized iron, brass and copper wires, iron sheet, corrugated sheets, asbestos, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire netting, (ii) Hardware goods (for) Galvanized iron, brass and copper wires, iron steel and corrugated sheets asbestos and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for construction or fittings out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of wire nettings and hardware goods for sale, (A) After the words, (3) Consumable stores, i.e., "Grease lubricating oil, furnace oil, cotton waste" (c); (D) Hardware goods and stationeries, (A) "Bolts and nuts, rivets, cocks and valves, screws, sanitary fittings, round, sqr., flats, sheets, angles, joists, channels, corrugated and galvd. sheets, hinges, nails, split pins, washers, locks and padlocks, grinding wheels, sand papers, emery papers, emery cloths, files, cutting saws, measuring instruments, stocks and dies, taps, drills, reamers, cutters and tools (mason and smithy), perforated sheets, clamps, cramps, 'v' blocks, chucks, hearths, chisels, smithy goods, vices and stands, expander, wrenches, spanners, hacksaw blades, ratchet braces, gauges, hammers, axes,

handles, knives, spoons, hair cutting implements, pulley blocks, rope blocks, shackles, jacks, flexible tubes, wire rope, iron chains, sharpening stone, pliers, pressure gauges, callipers punches, scrapper, letters, stamping punches, cans, augers, earth cutting material, gimlets, shovels, forks, spades, hoes, trowels, strips, shears, pruners, papers, inks, lead pencils, pads, envelopes, pins, carbon papers, loose leaf binders, pens, clips, 't' sqr., set sqr., drawing and survey instruments" (d); 6-6-64 (e).

53. Sarbasri Fidahussain, Fakhruddin, Rajabala, Maizbhoy and Yusufbhoy carrying on business under the trade name Fakhruddin & Co., 38 Netaji Subhas Road, Calcutta (a); CR/1034A, 1-5-45 (b); (D) Hardware and domestic hardwares, (A) Files, locks, hacksaw blade, hacksaw frame, belt punches, wood punches, spanners, pliers, pincers, steel letter and figures, brass stencil locks, steel tape, vices, spray pumps, cutters, wrenches, nail puller, bearing puller, shearing, siren, allenkeys, plane iron and blades, carpenter braces, ratchet braces, bits, squares, screw drivers, tool holders and bits, door closer, springs, hinges, emery dresser cutters and handles, steel wool, crow bars, chisel, oil can, grease cups, trowel, plumbob, pruning shears, scissors, magnets, meat mincer, coffee machine, potato machine, corn mills, bread toasters, fruit juice, machine, oil stoves, tube expanders, belt lacing, belt fastner, belt hook (d); 6-6-64 (e).

54. (S) Messrs. Champaklal Harikishandas Bhansali, Vihoy Kumar Vanemali Hemani, Vejoylal H. Vanshali and Babulal Ratilal Sheth carrying on business under the trade name Messrs. Champaklal H. Bhansali (for) Messrs. Champaklal H. Bhansali, P-5 Canning Street, Calcutta (a); CR/2613A, 1-6-56 (b); 6-6-64 (e).

55. (S) Shri Kewal Chand Kankaria (Proprietor) carrying on business under the trade name Messrs. National Engineering Stores (for) Messrs. National Engineering Stores, 4 Raja Woodmunt Street, Calcutta (a); CR/2914A, 7-7-59 (b); (A) Iron and steel pipe and pipe-fittings, electric motor (d); 9-6-64 (e).

56. Shri Kishorilal Deora and Shri Bishwanath Agarwala (Partners) carrying on business under the trade name Messrs. Standard Stores Co., 40 Netaji Subhas Road, Calcutta (a); CR/1571A, 23-3-49 (b); (D) Mill stores, (A) Gard pins, gill pins, gill rivets, loom beams and beam flanges, pickers beltings, staves, faller bar, gables, roller and ball bearing, belt hook and fastners, sizing flannel, m/c. spare prats, needles, shutters, shuttle covers, drill, grinders, hand press, empty bags, paper spool centre, fluorescent lamp tubes, empty drums, sheds, bobbins and bobbin ends, plading cloth, steel rope, chains, glass, hose pipes, wooden articles and wood, jute cutting knife, cotton listing, leather rings, spindles, loomlay, races, plantree rollers, files, flyers, neck bush, step bush, camb mall eyes, steel wire, copper wire, lead wire, felt bobs, screws, crank shafts, pinions, springs, silver canes, cane baskets, switches, doffer bins, m. s. bolts, nuts and washers, cables, felt cartridges, m. s. angles, m. s. squares, m. s. rod or rounds, m. s. channels, m. s. flats, m. s. shaftings, mild steel scrap, sundry electric equipments, balling hoop cutting and binding scrap, leather scrap, pipes, pipe fittings, cast iron exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire netting, (ii) Hardware goods (for) Galvanized iron, brass and copper wires, iron steel and corrugated sheets asbestos and (1) Any other raw materials, (2) Plant machinery, spare parts accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction or fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of wire nettings and hardware goods for sale, (A) After the words (3) Consumable stores, i.e., "Grease lubricating oil, furnace oil, cotton waste" (c); (D) Hardware goods and stationeries, (A) "Bolts and nuts, rivets, cocks and valves, screws, sanitary fittings, round, sqr., flats, sheets, angles, joists, channels, scrap, wood scraps, brass scrap, mill maintenance scrap, gunny cutting scrap, tins scrap, copper scrap, miscellaneous scrap, steel ingots, steel billets, aluminium scrap, machinery scrap, mixed scrap, iron rollers, brass boring scrap, rubber scrap, lead scrap white metal scrap, fabricated scrap, re-rolling scrap, machines, autocycles, cylinders, electric goods brackets, steam tank and m. s. tanks, m. s. joists, grease" (d); 10-6-64 (e).

57. Shri Chiranjilal Biyani, Gopikissen Biyani, Jugal Kissore Biyani and Om Shankar Biyani, (Partners) carrying on business under the trade name The Ballmann Trading Co., 138 Canning Street Calcutta (a); CR/1737A, 6-1-50 (b); (D) General hardware and mills and machinery stores, (A) Diesel engine parts and tractor spares steel tools (d); 11-6-64 (e).

58. Messrs. Atmaram Mahipal, Devkinandan Mahipal, Shyamlal Mahipal and Sm. Narain Devi Mahipal carrying on business under the trade name Atmaram Shyamlal, 4 Naram Prosad Babu Lane, Calcutta (a); JK/3319A, 29-2-64 (b); (A) Gunny bags (d); 29-5-64 (e).

59. Shri Mahabir Prosad Agarwal (Proprietor) carrying on business under the trade name Messrs Mahabir Trading Company, 32/33 Sir Harram Goenka Street, Calcutta (a); JK/3058A, 6-4-60 (b), (A) Wire (d); 29-5-64 (e).

60. Messrs. Lala Nathmal and Lala Giridharilal carrying on business under the trade name Nathmal Giridharilal, 22 Burtolla Street, Calcutta, (A) 134 I Mahatma Gandhi Road, Calcutta (a); (S) JK/2878 (for) JK/1464A (b); 30-5-64 (e).

61. (S) Messrs. Gouri Shankar Bihani, Satya Naraia Bihani, Hari Narayan Bihani, Lakshmi Narayan Bihani, Om Narayan Bihani, Shri Narayan Bihani and Shri Gauri Shankar Bihani, natural guardian, for and on behalf of Shri Prokash Narayan Bihani and Shri Bijoy Narayan Bihani, minors carrying on business under the trade name Gouri Shankar Bihani (for) Messrs. Om Narayan Bihani, Shri Narayan Bihani, Prokash Narayan Bihani, Bijoy Narayan Bihani, Gouri Shankar Bihani, Satya Narayan Bihani, Hari Narayan Bihani and Lakshmi Narayan Bihani carrying on business under the trade name Gouri Shanker Bihani, 49 Nalini Sett Road, Calcutta (a), JK/416A, 25-9-41 (b); (A) G. c. sheet, g. p. sheet, b. p. sheet, electrical sheet and skelp (d); 1-6-64 (e).

62. Shri Ghanshyam Das Damani (Proprietor) carrying on business under the trade name Messrs. Rajendra Commercial Co., 21 Kali Krishna Tagore Street, Calcutta (a); JK/3114A, 21-4-61 (b); (A) Bush (which is an item of motor parts) for sale after the word sunvisor for sale (c); (A) Hand-gloves (d); 2-6-64 (e).

63. Shri Bhanu Prokash Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road Calcutta (a); JK/3303A, 9-12-63 (b); (A) Tar-boiler, electric motor, m. s. angles (d); 3-6-64 (e).

64. Messrs. M P. (India) Private Ltd., 74A Nalini Sett Road, Calcutta (a); JK/1600A, 24-3-47 (b); (A) Coir strings (d); 3-6-64 (e).

65. Messrs. G C. Banerjee & Co. (Private) Ltd., 71A Nalini Sett Road, Calcutta (a); JK/512A, 27-9-41 (b), (A) G. c. sheets, g. p. sheet, electrical sheets, skelp hot and cold rolled sheets (d); 3-6-64 (e).

66. Shri Bhabani Charan Mookherjee carrying on business under the trade name Messrs. Associated Manufacture & Industries Corporation, 2 Commercial Buildings, Calcutta, 23 Netaji Subhas Road, Calcutta (a), LR/2714A, 5-11-56 (b); (A) Aluminium scrap, brass scrap, iron and steel scrap, phosphor-bronze scrap (d); 29-5-64 (e).

67. Shri Sambhu Charan Nandy carrying on business under the trade name Messrs. S. C. Nandy & Co., 10 Canning Street, Calcutta (a); LR/3425A, 13-3-63 (b); (A) Brattice cloth, twine binding thread, wooden handles with shoe for picks, coal shovel (d); 30-5-64 (e).

68. Messrs. Megna Mills Co. Ltd., 16 Strand Road, Calcutta (a); LR/840A, 27-9-41 (b); (D) Oil after consumable stores, e.g., coal in mfg. column (c); 30-5-64 (e).

69. Messrs. Hasings Mill Limited, (S) 14 Netaji Subhas Road, Calcutta (for) 9 Clive Street, Calcutta (a), LR/1318A, 20-1-47 (b), (D) Viz. and oil after consumable stores in mfg. column, (A) E.g., batching oil, coke after consumable stores in mfg. column (c); 30-5-64 (e).

70. Messrs. The India Jute Co Ltd., 16 Strand Road, Calcutta (a); LR/839A, 27-9-41 (b); (D) Oil after consumable stores, e.g., in the manufacturing column, (A) Batching oil, coke, lubricating oils after consumable stores, e.g., coal in the manufacturing column (c); 30-5-64 (e).

71. (S) Sarbasri Damodar Vithalram Parkhani, Girjasankar Narattomdas Ojha, Indumati Girja Shankar Ojha, Bhagirati Bai, Umesh Sukhlal Parkhani, Rashmi Kant Sukhlal Parkhani (minor) and Ashok Kumar Sukhlal Parkhani (minor), Sudhir Kumar Sukhlal Parkhani (minor), Joyshree Sukhlal Parkhani (minor) represented by their guardian Shrimati Bhagirati Bai carrying on business under the trade name Messrs. Visheswari Khandry Colliery (for) Sarbasri Damodar Vithalram Parkhani, Girja Shankar Narattom Das Ojha, Sukhlal Vithalram Parkhani and Shrimati Prem Kumari Parkhani Ojha carrying on business under the trade name Messrs. Visheswari Khandry Colliery, F3 Gillander House, Calcutta (a); LR/300B, 23-9-60 (b); 30-5-64 (e).

72. (S) Messrs. Radha Krishna Daga and Vinay Kumar Daga carrying on business under the trade name Messrs. Banshidhar Radhakrishna (for) Messrs. Radha Krishna Daga, Narendra Kumar Daga, Vinay Kumar Daga and Mahendra Kumar Daga carrying on business under the trade name Messrs. Banshidhar Radhakrishna, A-3 Clive Buildings, Calcutta (a); LR/2544A, 1-10-54 (b); 1-6-64 (e).

73. Shri Jitendra Nath Mukherjee and Shri Robindra Nath Mukherjee carrying on business under the trade name Messrs. J N. Mukherjee & Co., 35 Netaji Subhas Road, Calcutta (a); LR/132A, 22-1-55 (b); (D) Plant, ... machinery, spare parts and accessories, consumable stores (c); (A) Bolts, nuts, rivets, washers, screws, pipe and pipe fittings, door fittings, wrenches, spanners, hammers, pick axe, spade, iron pan, shovel, cane basket, g. i. buckets, wire nails, wire nettings, copper and g. i. wire, chain pulley, rope pulley c. i. pulley, wire rope, manila rope, coir string, paints, brush, linseed oil, measuring tape, survey instruments, m. s. sheet, m. s. angle, m. s. joists, m. s. flat, m s. strip, m. s. rod, brass sheet, brass rod, brass flat, brass strip, copper sheet, copper rod, copper strip, lead sheet, gun metal rod, non-ferrous ingots, workshop tools, tapes, drills, drilling machine, dice, hacksaw, files, vice, ball bearing, cutter, bits, chisels, belting, asbestos steam packing and jointings, rubber hose pipe, rubber sheet, alkathene sheet and pipes, moulded rubber, welding sets and equipments, tarpaulins, grinding, wheel, fire bricks, fire clay, folding scale, spring balance, h. s. steel, carbon steel, stainless steel, aluminium sheet, aluminium flat, electrical wire, line-tester for electrical purpose, varnish, stud, coir and steel, mat, incandescent lamps, copper contact, spare parts of diesel engine and pump, fencing wire, stay wire, bringht shafting, fanlight cord, straight edge, winch, grease-gun, feeler gauge, emery cloth, soldering stick, valves, cocks, surface plate, c. i. ventilator, turpentine, glue, shellac, handles, g. m. g. i. clamps, sand paper phosphur-bronze rod and belt paste (d), 1-6-64 (e).

74. Sarbasri Madho Prosad Patodia, Ramdev Patodia, Smt. Kesar Devi Patodia and Smt. Gopatti Devi Patodia carrying on business under the trade name Messrs. Ashoka Engineering Works, 5 Clive Row, Calcutta (a), LR/3279A, 15-11-61 (b); (A) Tension cradle, aluminium separator (d); 1-6-64 (e).

75. Messrs. General Industrial Society Ltd., 15 India Exchange Place, Calcutta (a); LR/158A, 25-9-41 (b); (D) "Namely" after add consumable stores in manufacturing column, (A) 'E.g.' after add consumable stores in manufacturing column (c); 1-6-64 (e).

76. Messrs. Chulsa Tea Co., 31 Netaji Subhas Road, Calcutta, (A) Additional places of business at (1) Chulsa Tea Estate, Matelli, P. O. Jalpaiguri, (2) Zurrantee Tea Estate, Matelli, P. O. Jalpaiguri, (3) Sam Sing Tea Estate, Matelli, P. O. Jalpaiguri, (4) Yong Tong Tea Estate, Matelli, P. O. Jalpaiguri, (5) Sath Kyah Tea Estate, Mal, Jalpaiguri, P. O. Jalpaiguri, (6) Sam Sing Workshop, Matelli, P. O. Jalpaiguri (a), (S) LR/347B (for) LR/224A (b); 1-6-64 (e).

77. (S) Sarbasri Surendra Kumar Jhawar, Gopi Krishna Domani and Shrimati Lakshmi Devi Jhawar carrying on business under the trade name Messrs. Mahendra Trading Co. (for) Sarbasri Mahendra Kumar Jhawar, Surendra Kumar Jhawar and Gopi Krishna Domani carrying on business under the trade name Messrs. Mahendra Trading Co., 7 Lyons Range, Calcutta (a); LR/2972A, 11-12-58 (b), 2-6-64 (e).

78. Shrimati Eva Raha carrying on business under the trade name Messrs. Barin & Company, 12B Netaji Subhas Road, Calcutta (a); LR/3489A, 10-9-63 (b), (A) Pipe die, beam compass, stop valve, soldering iron, water storage tank carpenter's blade, tarpaulins (d); 3-6-64 (e).

79. Shri Hoshang Framroz Munshi carrying on business under the trade name Messrs. All India Sales Corporation, A/3 Gillander House, Calcutta (a), LR/2536A, 27-12-63 (b); (A) G. i. pipes and fittings, c. i. pipes and fittings, insulation boards, hard boards,

tarpaulins, electrical wires, cables, wiring materials, overhead line materials, electric motors, transformers, switchgears, lathes, grinders, shapers, machine tools, hoists, pulley block, weighing machines, weigh bridges, sanitary waves and accessories, laboratory chemicals, laboratory testing machines (d); 4-6-64 (e).

80. (S) Satpal Singh and Joypal Singh carrying on business under the trade name Messrs. S. P. Singh & Co. (for) Shri Satpal Singh carrying on business under the trade name Messrs. S. P. Singh & Co., 20 Netaji Subhas Road, Calcutta (a); LR/252B, 29-8-57 (b); (A) Soda ash, bituman, grease, lubricating oil (d); 4-6-64 (e).

81. Mrs. Bani Rani Kundu and Kalyani Rani Kundu carrying on business under the trade name Coal Tar Products, 34 Murari Pukur Road, Calcutta (a); MK/3100A, 5-1-60 (b); (A) Carbolic oil, dephenolised oil, tar acid after the words "wash oil" (c); 5-6-64 (e).

82. (S) Shri Ajit Kumar Nandy carrying on business under the trade name Messrs. A. N. & Co. (for) Messrs. A. N. & Co., 9/1/5 Canal East Road, Calcutta-4 (a); MK/2686A, 28-8-56 (b); (A) Veneer (d); 6-6-64 (e).

83. (S) Shri Manindra Narayan Saha (Proprietor) carrying on business under the trade name Messrs. Janata Sweets (for) Sarbasri Manindra Narayan Saha and Anil Krishna Saha (Partners) carrying on business under the trade name Messrs. Janata Sweets, Hatkhola, Malda (a); ML/661A, 21-11-61 (b); 30-5-64 (e).

84. (S) Sarbasri Dhrubanath Saha and Lakshan Chandra Saha (Partners) carrying on business under the trade name Messrs. Dhrubanath Saha (for) Messrs. Dhrubanath Saha, Alipur, P. O. Kaliachak, Malda (a); ML/36A, 2-7-49 (b); (D) Stationery goods and other miscellaneous goods for grocery shop, (A) Glassware, hair oil, linseed oil, medicinal herbs, candle, zarda, sugarcandy, palm-nut, sutli, broomstick, khayer, postodana, mouri, sohaga (d); 1-6-64 (e).

85. (S) Shri Norottamdas Behani (Proprietor) carrying on business under the trade name Messrs. Norottamdas Behani (for) Messrs. Norottamdas Behani, English Bazar, Malda (a); ML/138A, 24-1-49 (b); (A) Refined groundnut oil (d), 3-6-64 (e).

86. (S) Sarbasri Dharanidhar Bhowmick, Jagannath Bhowmick, Balaram Bhowmick, Gourhari Bhowmick, Ajit Kumar Bhowmick, Ananta Kumar Bhowmick, Kushadhwaj Bhowmick, Rampada Bhowmick, Gour Gopal Adhikari, Surendra Nath Mondal, Narendra Nath Mondal, Krishna Pada Mondal, Jatindra Nath Mondal, Bijoy Behari Mondal and Birendra Nath Mondal carrying on business under the trade name Radha Krishna Rice Mill, P. O. Madpur, Midnapore (for) Sarbasri Ananta Kumar Bhowmick, Dharanidhar Bhowmick, Jagannath Bhowmick, Balaram Bhowmick, Gourhari Bhowmick, Ajit Kumar Bhowmick, Kushadhwaj Bhowmick, Annada Charan Bhowmick, Purna Chandra Bhowmick, Ram Pada Bhowmick, Gour Gopal Adhikary, Surendra Nath Mondal, Narendra Nath Mondal, Krishna Pada Mondal, Bhut Nath Mondal, Jatindra Nath Mondal, Bhima Charan Mondal, Bijoy Behari Mondal, Birendra Nath Mondal and Surendra Nath Mondal carrying on business under the trade name Radha Krishna Rice Mill, Madpur, Midnapore (a); MN/206A, 23-3-42 (b); (D) Packing materials, jute twine, gunny bags, asbestos packings, cane buskets and rope, (A) Coal (c); 30-5-64 (e).

87. Shri Narendra Singh Bhandari, Mrs. Kusum Bhandari, Sushila Bhandari and Neelam Bhandari carrying on business under the trade name Bharat Enterprises, 10 Railway Market, P. O. Kharagpur, Midnapore, (A) Branch shop at Nutangonj, P. O. and Dist. Bankura (a); (S) MN/123B (for) MN/1618A (b); 2-6-64 (e).

88. Shrimati Mahamaya Devi carrying on business under the trade name Mahamaya Cycle Stores, Goalkua Chawk, P. O. and Dist. Midnapore (a); MN/1710A, 24-2-64 (b); (A) Electric fans (d); 3-6-64 (e).

89. (S) Shri Bhanwarlal Bothra (Proprietor) carrying on business under the trade name Messrs. Sampatmall Bhanwarlal (for) Messrs. Bhanwarlal Bothra, Makhanlal Agarwala and Ratanlal Marati carrying on business under the trade name Sampatmall Bhanwarlal, 157 Netaji Subhas Road, Calcutta (a), MR/1593A, 26-1-49 (b); 6-6-64 (e).

90. Messrs. Jitendra Nath Dutta, Gopal Chandra Dutta and Rabindra Nath Dutta carrying on business under the trade name J. N. Dutta & Sons, 212 Harrison Road, Calcutta (a); MR/208A, 26-9-41 (b); (A) Shalimar cocoanut oil, syrup, squash and medicinal tonics, (D) Provisions (d); 10-6-64 (e).

91. (S) Shri Birendra Kumar Agarwalla (Proprietor) carrying on business under the trade name Messrs. Textile Stores (for) Shri Narendra Kumar Agarwalla (Proprietor) carrying on business under the trade name Messrs. Textile Stores, 178 Harrison Road, Calcutta (a); MR/2208A, 26-4-54 (b); 10-6-64 (e).

92. (S) Messrs. Debji Hirji Rudani, Narayan Devshi Rudani, Premji Kesra Rudani and Petha Ramji Rudani carrying on business under the trade name Shri Kalika Saw Mill (for) Messrs. Sri Kalika Saw Mill, 507 Jessore Road, Dum Dum, Calcutta-28 (a); PG/2192A, 17-6-59 (b); 1-6-64 (e).

93. Messrs. Component Manufacturers Corporation (Private) Ltd., 9/15 Swinhoe Lane, Calcutta-42 (a); PG/2505A, 7-4-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Trolley (c); 2-6-64 (e).

94. Shri Iruganti Sukumar carrying on business under the trade name Industrial Design Centre, 9/15 Swinhoe Lane, Calcutta-42 (a); PG/2763A, 1-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Exhaust fans, a. c. motors, pedestal fan, air circulator (c); 2-6-64 (e).

95. (S) Shri Nishit Kusum Roy carrying on business under the trade name Messrs. Ranjan Timber Co. (for) Messrs. Ranjan Timber Trading Co., 2 George Road, Naihati, 24-Parganas (a); PG/1581A, 20-3-53 (b); 3-6-64 (e).

96. Messrs. Dilip Kumar Paul and Haripada Bhowmick carrying on business under the trade name Impex Trading Company, 20 Pollock Street, Calcutta (a). RB/1384A, 27-3-63 (b); (A) Bamboo, coir, lime, chemicals, druggets, glass and furniture (d); 29-5-64 (e)

97 Messrs. Chamanlal V. Sanghvi, Rasiklal V. Sanghvi, Prafulla Chandra Sanghvi, Champaklal V. Sanghvi and Ravi Chand V. Sanghvi carrying on business under the trade name R. Champaklal & Co., 25 Old Chinabazar Street, Calcutta (a); RB/251A, 21-5-45 (b); (S) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax in claimed are intended for use in the actual process of manufacture of the goods named below (i) Oil lamps, kerosin stoves, (ii) Electrical irons, electric stoves, (iii) Electric heaters, electric lamps and aluminium kitchenware (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Oil lamps, kerosin stoves, (ii) Electrical irons, electric stoves, (iii) Electric heaters, electric lamps, aluminium kitchenware (c); (D) Petromax and parts, (A) Lamps and parts (d); 2-6-64 (e).

98. Shri Ramchandra Nataraja Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); RB/1418A, 14-9-63 (b). (A) Bolts, nut, screws, toggle switches (d); 4-6-64 (e)

99. (S) Shri Sunil Kumar Roy carrying on business under the trade name S. Roy & Co. (for) S. Roy & Co., 156/1A Radhabazar Street, Calcutta (a); RB/84A, 3-2-53 (b); (D) Oil, jewellery (d); 5-6-64 (e).

100 Messrs. R. Shantilal & Co. (Private) Ltd., 53A Old Chinabazar Street, Calcutta, Calcutta (2) (a); RB/20B, 9-9-53 (b); (A) Locks and keys, cash boxes and coffers (d); 5-6-64 (e).

101. Shri T. S. Ranganathan carrying on business under the trade name Automotive Steel Co., 25 R. N. Mukherjee Road, Calcutta (a); RB/1448A, 24-2-64 (b); (A) Steel (d); 6-6-64 (e).

102. Shri Mohharlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 5 Mission Row, Calcutta (a); RB/1464A, 1-5-64 (b); (A) Pump, engine, seythe stones, electric fans, polythene bags, plugs, plug pins, adapter, electric starter, tapes, carbon brushes, electric holders, buckets, shovel, kodali, pawrah, pick axe, transformers, welding generators (d); 6-6-64 (e).

103. Shri Padmanabhan Parameswaran carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); RB/1447A, 24-2-64 (b); (A) Spermaceti, french chalk, magnesium chloride, electric fans (domestic), steel trunks, porcelain fuse base with carriers (d); 9-6-64 (e).

104. Messrs. Sriniwas Golash and Anand Prokash Golash carrying on business under the trade name R. Kumar & Co., 33 Canning Street, Calcutta (a); RB/1114A, 26-4-60 (b); (A) Nitrocellulose cotton (d); 10-6-64 (e).

105. (S) Messrs. Baloram Das, Gobinda Chandra Das, Chandidas Das and Dhruba Das carrying on business under the trade name B. R. Dass (for) B. R. Dass, 155 Radhabazar Street, Calcutta (a); RB/627A, 4-12-46 (b); (D) Gold, silver, copper and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixture required for constructions, fitting out or repair of any buildings. Certified by the purchasing dealer to be required for use in any process in the manufacture of gold and silver ornaments, watch repairing (c); (A) Parts and accessories of clocks, watches and time pieces, (D) Gold, ivory, celluloid bangles and other goods (d); 11-6-64 (e).

106. Messrs. Kanoria Co. Ltd., 18 Mullick Street, Calcutta (a); RJ/233B, 9-12-58 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., batching oil, coal, coke, industrial gas, chemicals acids, electrodes, starch, machine oils, lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (c) 6-6-64 (e).

107. Shri Bharatlal Patwari, Shri Ram Gopal Patwari, Shri Sushil Kr. Patwari and Shri Mohanlal Patwari (Partners) carrying on business under the trade name Messrs. India Overseas Corporation, 65 Cotton Street, Calcutta (a); RJ/2872A, 27-11-58 (b); (A) Electrical wiring material (d); 6-6-64 (e).

108. (S) Messrs. Arjun Patel and Lakhamsi Patel carrying on business under the trade name Bhagawati Saw Mill (for) Messrs. Arjun Patel, Lakhamsi Patel and Valji Patel (Partners) carrying on business under the trade name Bhagawati Saw Mill, 6 Pal Street, Calcutta (a); SH/2965A, 2-7-60 (b); 30-5-64 (e).

109. (S) Shri Motilal Basak carrying on business under the trade name Messrs. Oriental Jewellers (for) Messrs. Motilal Basak and Bimala Sundari Basak carrying on business under the trade name Messrs. Oriental Jewellers, 81 Cornwallis Street, Calcutta-4 (a); SH/3173A, 27-2-58 (b); 1-6-64 (e).

110. (S) Shri Ajoy Kumar Ghosh carrying on business under the trade name New Tools & Machinery (for) New Tools & Machinery Co., 6B Kalachand Sanyal Lane, Calcutta (a); SH/1832A, 2-3-51 (b); 2-6-64 (e).

111. (S) Shri Akhil Kumer Ghosh carrying on business under the trade name A. K. Ghosh & Co. (for) A. K. Ghosh & Co., 81 Cornwallis Street, Calcutta (a); SH/2096A, 4-7-52 (b); 2-6-64 (e).

112. (S) Shri Biswanath Tekriwal (Proprietor) carrying on business under the trade name Radhakishan Co. (for) Messrs. Biswanath Tekriwal and Shyamsundar Tekriwal carrying on business under the trade name Radhakishan Co., 65/1 Maharshi Debendra Road, Calcutta (a); SH/2382A, 22-12-55 (b); 4-6-64 (c).

113. Shri Mriganka Kr. Paul (Proprietor) carrying on business under the trade name Aparna Trading Corporation (Agency) Dept., 34 Shampukur Street, Calcutta-4 (a); SH/3213A, 9-5-62 (b); (A) Cheese, shampoo and cocoanut oil (d); 3-6-64 (e).

114. Messrs. Nilratan Sadhukhan and Niranjan Sadhukhan carrying on business under the trade name Manmathanath Sadhukhan & Sons, 67/41 Strand Road, Calcutta-6 (a); SH/3465A, 30-3-64 (d); (A) Groundnut oil, castor oil (d); 3-6-64 (e).

115. Shri Ram Karan Kedia carrying on business under the trade name Kedia Industrial Works, 5 Haralal Das Lane, Calcutta-6 (a), SH/3387A, 10-8-63 (b); (A) Emery powder, glue, metal polish, cromic acid, plates and rods of nickel, coppers, cadmum, brass and zinc (d); 3-6-64 (e).

116. Messrs. Calcutta Glass & Silicate Works (1936) Private Ltd., 9 Kundu Lane, Calcutta-37 (a); SH/128A, 24-9-41 (b); (A) (3) Consumable stores, e.g., coal, lubricating oil, furnace oil and grease (c); 3-6-64 (e).

117. Messrs. Heroes Engineering Works (Private) Ltd., 20 Paul Street, Calcutta (a); SH/978A, 27-8-45 (b); (D) M. s. steel, c. i. casting, gum metal, bronze metal and A & B. Certified by the purchasing dealer to be required for use in any process in the manufacture of machineries and machine spare parts. (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machineries and machine spare parts (c); 5-6-64 (e).

118. Messrs. Jatindra Nath Surai, Kanai Lal Surai, Netai Chand Surai and Joydeb Surai (Partners) carrying on business under the trade name Purna Chandra Surai & Sons, 278 Upper Chitpore Road, Calcutta. (A) 277/7A Upper Chitpore Road, Calcutta (1) (a); (S) SH/227B (for) SH/1028A (b); 9-6-64 (e).

119. Messrs. The Bharat Barrel & Drum Mfg. Co. (Private) Ltd., 183/1 Dharamtolla Street, Calcutta (a); SL/3717A, 30-5-61 (b); (A) Second hand drums and barrels after the words "drum" (c); (A) Stoves, heating, plain segments, short elbow bamboo stand, wooden stand, chimney segments (d); 29-5-64 (e).

120. Messrs. Aceto Chemicals (Private) Ltd., 183/2 Dharamtolla Street, Calcutta (a); SL/319B, 28-4-64 (b); (A) Acetates, salvents, methyl salicylase, lotions, mercury after the words aeromatic chemicals (c); 29-5-64 (e).

121. (S) Messrs. Tecalemit (Hind) Ltd. (for) Tecalemit (India) Ltd., 8 & 12 Chittaranjan Avenue, Calcutta (a); SL/2469A, 24-10-51 (b); 29-5-64 (e).

122. (S) Shri Jagmohan Das Parekh carrying on business under the trade name Messrs. Egbert Andrew's Auction Mart (for) Egbert Andrew's Auction Mart, 161 Dharamtola Street, Calcutta (a); SL/1414A, 24-6-48 (b); (D) Various kinds of furniture and stores and other general merchandise as and when required and certified by the dealer for resale. (A) Automobiles & Vehicles: Motor car, trucks, bus, station wagon, motor cycle, scooter, cycle, van, hand cart, rickshaw including spare and parts and accessories; Iron and steel: M. s. plate, tin terne plate, m. s. g. i. sheet, asbestos, fibre sheets, iron sleepers, m. s. fittings, chairs, iron sheets, rails and links, joist, angle, tie, m. s. round and rod, channels, m. s. borings, fabricated iron materials, steel turnings and borings, industrial scrap of hot and cold rolling mills, box strappings, hoop iron, iron and steel c. i. and g. i. pipes and poles, cast iron and pipes/borings, billets, sanitary, fittings, carbon steel, steel scrap, iron rods, rivets, rolls spoils, crop ends, nissen hut sheet, wire hope, strand g. i. wire, iron/steel and m. s. scrap. Electrical: Electric fan exhaust fan, regulators, switch meter, conduit pipe, buttons, boards, electric motor, bulbs, tube lights, operational light, cealing rose, air conditioning, air cooler, bottle cooler, refrigerator, water cooler, telephones and accessories, wireless sets and accessories, fuel, plugs, light shade, transformer, sirens, dynamo, lift, cooking range, gyser, wire, cables, cable drum, electrical house hold gadgets, battery; Fuel: Kerosine oil, mobile oil, gas, firewood, coal, spirit; Machinery: Type writer, duplicators, calculators, cheque writers, steam-diesel/petrol engine, pump, tube-well, colliery machinery, drilling/boring machine, surki mill, tractors, tanks, lathe, rotary and lino machine, hydraulic press, beling machine, road rollers, garden implements, weighing scale, bridge, tools including heavy and light machinery spare parts; Wooden: Trees, log, planks, sleepers, timber of sizes and wooden house hold and office furniture. Containers. Drums, kegs, tanks, jerricans, tins, packing cases, gunny/hessian/cloth bags, bottles, jars, raw jute, hemp, manila and sesil rope; Building & Building materials: Brick, cement, sand, tiles, rubbish, cinder, frames, door/window, rain water pipes, water tanks, pipe fittings, sanitary fittings, latches, locks, marble; Non-ferrous: Gold, silver, copper, brass, zinc, lead, antimony, aluminium, s. n. sheet, non-ferrous utencils, ornaments and house hold materials including models and in other forms, non-ferrous dross and ash; Spices & Food stuff: Oil, oil cake, sweet, dry/fresh/tin fruit and food stuff; Chemicals & Manure: Heavy and light chemicals, chemicals, chemicals in powder and in liquid form, medical/bio/explosive chemicals, vegetable non-essential/mineral oil, crash bone; Medical: Menthol, excise goods, biri leaves; Clothings: Woollen and cotton garments/suitings/fabric, blankets, mosquito nets, carpets, carpet, tarpaulin, wearing appeal, silk, nylon, decron, yearn of all sorts, bed room and drawing room clothings. Consumers goods, cutlery, perfumery/crockery, watch, clock, radio, transistor, tape recorder, gramophone, records, tapes, radiograms, musical instruments, fountain pen, cigarette lighter, case, real/immitation jewellery, spectacle frame, toilets, precious stones, buttons, dye stuff paint, terpentine, lacker, film, camera, flash bulb, dunlopillow, fibre foam, torch light, petromax, toys and models, sewing machine and parts, steel furniture and fittings, picture, ivory curio glass mirror, paper rolls, paper rims, waste paper, safe iron ore/chrome/manganese, gravel, stone, chips, lime, whittings, red lead, graphite, coal tar, pitch, mica, agricultural implements, ball/roller/shaft bearings, survey/marine instruments, fire extinguisher, gas cylinder, cinema projector and parts, raw/synthetic rubber, tanning materials, hide, live stock (d); 29-5-64 (e).

123 (S) Messrs. Gour Netai Das, Suderson Das and Surhit Das carrying on business under the trade name Messrs. Bharati Stove (for) Messrs. Bharati Stove, 168A Dharamtolla Street, Calcutta (a); SL/2660A, 26-4-54 (b); (D) Twines, cotton coirs and (i) Any other raw materials, (ii) Plant, machinery, spare parts and accessories and consumable goods. Certified by the purchasing dealer to be required for use in any process in the manufacture of bedding

requisites and mattresses for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bedding requisites and mattresses (c); 29-5-64 (e).

124. Shri Satish Chandra Banerjee carrying on business under the trade name Messrs. Cycle House, 174A Dharamtolla Street, Calcutta (a); SL/980A, 6-6-45 (b); (A) Motor parts, (D) Leather, iron and aluminium sheets paints, bolts, nuts and any other raw materials certified by the purchasing dealer to be required for use in any process in the manufacture of rickshaw cycles and harmonium for sale (d); 29-5-64 (e).

125. Messrs. Julinen Private Ltd., (S) 4/1 Madan Street, Calcutta (for) 3 Fancy Lane, Calcutta (a); (S) SL/4170A (for) EL/3389A (b); 1-6-64 (e).

126. Shri Susanta Kumar Chaudhury, Shri Ajit Kumar Chaudhury, Shri Soraj Kumar Choudhury, Shri Nirmal Kumar Choudhury and Shri Manas Kumar Choudhury carrying on business under the trade name Messrs. Perfumery Gallant, 37/4 Beniatolla Lane, Calcutta (a); SL/3716A, 30-5-61 (b); (A) Raw materials: Caps rubber plugs and discs (c); 4-6-64 (e).

127. (S) Shri Kamal Kumar Bose (Proprietor) carrying on business under the trade name Messrs. India Sheet Metal Works (for) Messrs. India Sheet Metal Works, 101/8 S. N. Banerjee Road Calcutta (a); TL/1374A, 18-12-47 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., iron and steel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hardware goods (c); (D) Hardware goods, (A) Iron and steel scraps, non-ferrous metal and scraps, wood cuttings, drums, used gunny bags, oil car batteries, old used tyres, used files, grinding wheels (d); 29-5-64 (e).

128. Shri Mitra Sen Kumar (Proprietor) carrying on business under the trade name Messrs. Century Refrigeration Co., A/2C Kyd Street, Calcutta (a); 193B 10-7-59 (b); (A) Hot plates and cooking ranges (d); 3-6-64 (e).

129. (S) Shri Jethanand Tahilram and Shri Jamnadas Tahilram (Partners) carrying on business under the trade name Messrs. Jamna's, D-30 New Market, Calcutta (for) Shri Vashdev Lal, Shri Jethanand and Shri Jamnadas (Partners) carrying on business under the trade name Messrs. Jamna's, D-30 New Market, Calcutta (a); TL/2634A, 3-11-62 (b); 3-6-64 (e).

130. Shri Narayan Patinchavathra Balkrishna Menon (Proprietor) carrying on business under the trade name Messrs. Eastern Machine Sales, 7 Royd Street, Calcutta (a); TL/2672A 18-2-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Foot pumps, portable circular saw, barbed tape equipment, winches, spools, prodder mines (c); 4-6-64 (e).

131. Shri Jethmuli Bhadani (Proprietor) carrying on business under the trade name Messrs. Victor Commercial Agency, (S) 26A Ananda Palit Road (for) 18A Ananda Palit Road, Calcutta (a); TL/2716A, 3-9-55 (b); 4-6-64 (e).

132. Mr. David Cohen (Proprietor) carrying on business under the trade name Messrs. Broune, 4/1 Sudder Street, Calcutta (a); TL/1766A, 7-8-52 (b); Consumable stores (S) Leg. (for) Viz., After the words named below: (A) Readymade garments, (D) Shirts coat, pant (c); (A) Belt and woollen hosiery goods (d); 4-6-64 (e).

133. Gopi Nath Mondal and Bibhuti Bhusan Mondal (Partners) carrying on business under the trade name Messrs. City Supply Agency, 46/9 S. N. Banerjee Road, Calcutta (a); TL/2368A, 19-1-61 (b); (A) Cane basket, coir rope, chemicals, calico mop, emery cloth, emery powder, messonite sheets, rubber hose pipe, electric bulbs, zinc anode, a. c. c. sheets, cellatex sheet (d); 6-6-64 (e).

134. Mr. Dhalamal Isserdas (Proprietor) carrying on business under the trade name Messrs. Dhala, 6 Lindsay Street, Calcutta (a); TL/823A, 18-2-45 (b); (A) Socks, ties and readymade garments (d); 11-6-64 (e).

135. (S) Apiang (Proprietor) carrying on business under the trade name Wah Chong & Co. (for) Messrs. Wah Chong & Co., 3/4 Bentinck Street, Calcutta (a); EL/2316A, 31-3-51 (b); 4-6-64 (e).

136. (S) Mr. Chug Yan Yuan, Mr. Chen Qua Fung and Mrs Chung Tsu Yin (Partners) carrying on business under the trade name Samfo Tannery (for) Mr. Chen Chi Hsin, Chen Chi Jin and Chen Kao Chen (Partners) carrying on business under the trade name Messrs Alsin Tannery, 47 South Tangra Road, Calcutta-39 (a); PG/2092A, 23-7-58 (b); 4-6-64 (e).

Explanatory notes.—Regarding the amendments made, the following capital letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 185 C. T.—18th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes:— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of Cancellation.

1. Messrs. Haji Hamid Haji Abdulla (Private) Ltd., 5 Amratola Street, AT/2998A, 13-9-44 (b); Cereals, pulses, spices, betel nuts, hessians, gunny bags, jute twine soda, tea, all sorts of oil, coir, rope, groceries, dry cells and batteries (d); 30-5-64 (e).

2. Messrs. Shri Gopal Joshi, Ram Kisten Chontia and Purusottam Sharma carrying on business under the trade name Shri Gopinath Pursottam, 36 Khengrapatty Street, Calcutta AT/2285A, 9-8-49 (b); Yarn, cotton and silk thread, sewing thread, needles (d); 38-5-64 (e).

3. Shri Rambhai Patel (Proprietor) carrying on business under the trade name R. A. Patel & Bros., 4 Chittaranjan Road, Raniganj, Burdwan (a); AS/1815A, 28-12-56 (b); Biri tobacco, biri leaves, biri paper and thread (d); 26-5-64 (e).

4. Sarbasri Sachindra Kr. Mukherjee and Bhairab Nath Banerjee (Partners) carrying on business under the trade name Banerjee & Mukherjee, P. O. Suri, Dist. Birbhum (a), AS/1944A, 9-12-58 (b); Coal and coke (d); 26-5-64 (e).

5. Messrs. Sukumar Mukherjee, Belari, Barabalgona, Burdwan (a), BN/1252A, 18-3-58 (b); 5-6-64 (e).

6. Shri Nanda Gopal Khetry carrying on business under the trade name Messrs. B. Lal Khetry, Khagra, Mursidabad (a); BR/292A, 3-1-51 (b); Tea, ice and panpor (d); 5-6-64 (e).

7. Messrs. Gloria Knitting & Textiles, 116/1/1 Mahatma Gandhi Road, Calcutta (a); CL/3063A, 20-4-59 (b); Woollen hosiery goods (d); 5-6-64 (e).

8. Messrs. Narbada Debi Kejriwal, Bhagawati Debi Kejriwal, Maina Kejriwal, Krishna Kejriwal, Shasikala Kejriwal, Bimla Kejriwal, Sagarmal Jajodia and Ramprataap Jajodia carrying on business under the trade name Ashoke Trading Co., 146/2 Old Chinabazar Street, Calcutta (a); CR/2426A, 14-7-54 (b); Papers, board, stationery, jute products (d); 5-6-64 (e).

9. Messrs. Biraj Mohan Ganguli and Kanailal Mukherjee carrying on business under the trade name Engineers Traders, 115 Canning Street, Calcutta (a); CR/3239A 5-6-62 (b); Machine, grinding stone, firebricks, m. s. angles, fireclay powder, graphite powder, bolts and nuts, tools (d); 6-6-64 (e).

10. Messrs. Supdt. Catering (Gram), S. E. Rly., 3 Koilaghat Street, Calcutta (a); EL/265B, 9-9-46 (b); Til oil, groundnut oil, cocoanut oil, ghee, cloth, turmeric, dhania, jeera, black pepper, soda, tamarind, tea, coffee seeds, onions, cloth, containers (d); 5-6-64 (e).

11. Messrs Bilmoria Brothers, 1, 2 and 3 Old Court House Street, Calcutta, 256 Second Avenue, Kharagpur, B. N. Rly., Dist. Midnapore (a); EL/223B, 26-9-41 (b); Tin provision, medicine, foreign liquor, medicated wines and timber, lubricating oil diesel oil, matches and candles, chemicals, motor accessories, petroleum products, auction goods (d); 10-6-64 (e)

12. Charan Shri, P. O. Mal, Dist. Jalpaiguri (a); JP/1585A, 6-8-57 (b); Leather, rubber and canvas shoes, sleepers, gumpot, lace, shoe horn, brush and boot polish (d); 29-5-64 (e).

13. Messrs. Corporated Paper Traders Ltd., C/6 Gillander House, Netaji Subhas Road, Calcutta (a); LR/3409A, 22-1-63 (b); Imported paper when purchased from Messrs. Sidhhomal & Sons, Delhi, for sale only to share holders of the Company and to other dealers in papers and to printing presses as approved by the State Trading Corporation of India (d); 2-6-64 (e).

14. Shri Gobinda Chandra Bose carrying on business under the trade name Messrs. Fodder Supply Corporation, 85D Raja Dinendra Street, Calcutta-6 (a); MK/3173A, 22-8-60 (b); Straw (d); 6-6-64 (e).

15. Sarbasree Kshitish Chandra Ghosh, Dinesh Chandra Joarder, Ranjit Kr. Guha and Golap Ram Ghosh (Partners) carrying on business under the trade name Messrs. K. Ghosh & Company, Makdampur, Post office and District Malda (a); ML/577A, 16-2-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable Stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : 1. Bricks and brickbats (e); 29-5-64 (e).

16. Messrs. Binapani Mistanna Bhander, Kanchrapara Station Road, 24 Parganas (a); PG/1273A, 26-5-51 (b); Coal, ghee, spices and (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of sweetmeats, nonta for sale (e); 3-6-64 (e).

17. Shri Jyoti Kumar (Proprietor) carrying on business under the trade name Messrs. Jyoti Kumar, Balarampur, (near Sarai Temple), P. O. Rangadih, District Purulia (a); PR/346A, 30-18-61 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal named below for sale : Shellac, buttonlac, seedlac, kirilac (e); Sticklac, shellac, seedlac (d); 30-5-64 (e).

18. Messrs. Shreekant Trading Co. (Private) Ltd., 1 & 3 Brabourne Road, Calcutta (a); RB/1031A, 30-8-56 (b); 29-5-64 (e).

19. Messrs. J. N. Chatterjee & Sons (Private) Ltd., 22 Sukeas Lane, Calcutta (a); RB/943A, 19-4-58 (b); (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Cardboard cartons and (ii) Cardboard box (e); Paper, stationery and cardboard (d); 3-6-64 (e).

20. Shri Sunil Kumar Pain (Proprietor) carrying on business under the trade name Messrs. Payne & Co., 57 Clive Street, Calcutta (a); RJ/2585A, 7-6-55 (b); Tea (d); 2-6-64 (e).

21. Shri Purshottamlal Bagla, Shri Ramgopal Bagla, Shri Gouri Sankar Singhania, Shri Kanaihiyalal (Partners) carrying on business under the trade name Messrs. Shanker Cloth Stores, 17 Pageyapatty Street, Calcutta (a); RJ/2746A, 10-12-56 (b); Mill-made dhuti and sarees, yardage cloth, handloom, sataranji and bed sheets (d); 29-5-64 (e).

22. Shri Ratan Lall Danda, Shri Jaharlal Danda (Partners) carrying on business under the trade name Messrs. Kashiklal Danda, 57 Clive Street, Calcutta (a); RJ/78A, 28-9-41 (b); Match, cigarettes, clove, catechu, spices (d); 11-6-64 (e).

23. Shri Gajendra Nath China carrying on business under the trade name K. Pal & Bo., 51/3/1B Strand Road, Calcutta (a); SH/2261A, 22-4-54 (b); Iron, hardware, spices, foodgrains (d); 29-5-64 (e).

24. Messrs. D. R. Agarwalla, 95/26 Cossipore Road, Calcutta (a); SH/1821A, 9-2-51 (b); (1) Raw materials—timber, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Furniture (c); Corrugated tin, bucket, electric batteries, pipe paints, mustard oil, linseed oil, mobil oil, damaged oil, old drum, old terpolics (d); 30-5-64 (e).

25. Shri Brijmohan Oberoi carrying on business under the trade name Messrs. B. M. Oberoi & Sons, 133 Dharamtolla Street, Calcutta (a); SL/2842A, 24-8-55 (b); Electrical goods (d) 4-6-64 (e).

26. Sm. Mira Chatterjee (Proprietress) carrying on business under the trade name Messrs. Kalkutta Trading Syndicate, 36 Chaulpatty Road, Boliaghata, Calcutta (a); TL/172A, 22-9.41 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Packing plank (c); 3-6-64 (e).

27. Messrs. Shanghai Carpentary Works, 13 Chattawalla Gullee, Calcutta (a); CL/2077A, 15-11-50 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Furniture (c); Furniture (d); 15-5-64 (e).

Explanatory notes :—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other Raw materials.
B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 187 C. T.—18th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.

1. Shri Hira Lal Modi carrying on business under the trade name Messrs. Asian Industries, 27 Tollygunge Circular Road, Calcutta-33 (a); 377A(AL) (Central), 6-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, lubricants and chemicals for the manufacture of moulded and extended rubber goods (d).

2. Sarbasri Dwarkadas Baheti, Goverdhan Das Baheti and Kishanlal Baheti (Partners) carrying on business under the trade name Kishanlal Shiva Prakash, 15 Noormal Lohia Lane, Calcutta (a); 1378A(AT) (Central), 3-6-64 (b).

3. Sarbasri Mukundas Damani and Ram Gopal Daga (Partners) carrying on business under the trade name Damani & Co., 174B Jamunalal Bazaz Street, Calcutta, 283/12/1 Bellilious Road, Howrah (a); 95B(AT) (Central), 4-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, e.g., nuts for the purpose of manufacture of textile goods in West Bengal (d).

4. Shri Ganga Bishnu Chowdhury (Proprietor) carrying on business under the trade name Royal Stores Supply, 71 Biplabi Rash Behari Bose Road, Calcutta (a); 1379A(AT) (Central), 11-6-64 (b); Medicines, toilet goods and perfumeries (c).

5. Messrs. Amal Kumar Das Gupta and Sm. Pratima Das Gupta carrying on business under the trade name Messrs. A. K. Das Gupta & Co., 7R Cornfield Road, Calcutta-19 (a); 823A(BH) (Central), 30-5-64 (b).

6. Shrimati Bimala Devi carrying on business under the trade name Messrs. Reko Engineers, 15/A Bepin Pal Road, Calcutta-26 (a); 824A(BH) (Central), 30-5-64 (b).

7. Messrs. Trinimex (Private) Ltd., 46 Lower Range, Calcutta-19 (a); 825A(BH) (Central), 30-5-64 (b); Perspex (plastic) sheet for use in manufacture of trinimex door magic eye and attachments (d).

8. Messrs. Motilal Jindal, Gulab Ram Jindal, Ram Kumar Agarwalla and Mahabir Prosad Agarwalla carrying on business under the trade name Moti Motor Parts Company, Birpara, Dist. Jalpaiguri (a); 331A(CB) (Central), 10-6-64 (b); Automobile spare parts and accessories except motor tyres and tubes which are notified commodities under the Act, 1954 (c).

9. Shri Satyanarayan Agarwal carrying on business under the trade name Oriental Commercial Corporation, 55 Canning Street, 3rd floor, Calcutta (a), 1488A(CL) (Central), 5-6-64 (b).

10. Shri Bibhuti Bhusan Dey, Atani Bhusan Dey, Ram Chandra Dey, Shyam Mohan Dey, Shib Chandra Dey, Sambhu Nath Dey, Biswanath Dey (minor) and guardian mother, Trilokeshwari Dey carrying on business under the trade name Messrs. S. C. Dey & Sons, 4 Lower Chitpur Road, Calcutta (a); 1490A(CL) (Central), 6-6-64 (b).

11. Messrs. Mahabir Prasad Gupta and Suresh Chandra Gupta carrying on business under the trade name Calcutta Plastic Company, 21 Synagogue Street, Calcutta (a); 1746A(CR) (Central), 3-6-64 (b).

12. Shri Kishan Chand Bhanshali (Proprietor) carrying on business under the trade name Hind Industrial Enterprises, 1 Bonfield Lane, Calcutta (a); 1747A(CR) (Central), 3-6-64 (b).

13. Messrs. Abdul Hussain Ashanhusain, Akhter Ashanhusain, Huned Ashanhusain and Moiz Borsadwala carrying on business under the trade name Arben Tools Co., 70 Old Chinabazar Street, Calcutta (a); 1748A(CR) (Central), 6-6-64 (b).

14. Shri Uma Nath Chatterjee (Proprietor) carrying on business under the trade name All Bengal Hardware Store, 71A Netaji Subhas Road, Calcutta (a); 1749A(CR) (Central), 9-6-64 (b).

15. Shri Kshitis Chandra Dutt (Proprietor) carrying on business under the trade name Indiana Chemicals and Instruments, 7 Garstin Place, Calcutta-1 (a); 870A(EL) (Central), 11-6-64 (b); Laboratory equipments (c).

16. Shri Vishwanath Misra carrying on business under the trade name Messrs. National Engineering & Construction Co., 261, 276, 277/6 G. T. Road North, Howrah (a); 904A(HW) (Central), 5-6-64 (b); Raw materials other than declared goods for the manufacture of concrete mixer machines, concrete vibrators and centrifugal pumps (d).

17. Shri Deo Sharan Thakur carrying on business under the trade name Messrs. Behar Wood Turning Works, 62 Jeliapara Lane, Salkia, Howrah (a); 905A(HW) (Central), 6-6-64 (b); Raw materials other than declared goods for the manufacture of wooden handles (d).

18. Shri Krishna Pada Paul carrying on business under the trade name Messrs. R. N. Paul & Co., 226/6 Belilious Road, Howrah (a); 906A(HW) (Central), 9-6-64 (b).

19. Shri S. C. Jain, N. R. Bansal, Nauranglal Sharma, Ramanand Sharma, Madanlal Agarwala, Ramnarayan Bansal, Malchand Saksena, Jagindardas Jain and Sekhar Chand Jain (Partners) carrying on business under the trade name Messrs. Spring Sales Corporation, Sevoke Road, Siliguri (a); 561A(JP) (Central), 29-5-64 (b); Motor parts and accessories (c).

20. Shri Omprakash Bhasani and Somnath Bhasani (Partners) carrying on business under the trade name Messrs. Prakash Tea Co., Milanpalli, Siliguri (a), 562A(JP) (Central), 2-6-64 (b); Tea (c).

21. Sarbasri Kali Sankar Mukherjee and Kalabaran Ghosh carrying on business under the trade name Messrs. The Standard Iron & Steel Co., 5 Commercial Buildings, Calcutta (a); 1548A(LR) (Central), 30-5-64 (b).

22. Shri Santi Kumar Sinha carrying on business under the trade name Messrs. Industrial Machinery Co., 20 Netaji Subhas Road, Calcutta (a); 1549A(LR) (Central), 30-5-64 (b).

23. Messrs. Chharia Commercial Co. (Private) Ltd., 23A Netaji Subhas Road, Calcutta (a); 1550A(LR) (Central), 2-6-64 (b).

24. Shri Pethalal Patel, Shri Shonjee Patel and Shri Manjee Patel carrying on business under the trade name Messrs. Shankar Vijay Saw Mill Co., 5/H/1 Canal East Road, Calcutta (a); 1187A(MK) (Central), 11-6-64 (b); Wooden logs for the manufacture of packing planks (d).

25. Shri Harilal Patel, Shri Shivji Patel, Shri Lakhanshi Patel and Shri Hansbai Patel carrying on business under the trade name Messrs. Sree Mahalakshmi Saw Mills, 30/H/1 Canal East Road, Calcutta (a); 1188A(MK) (Central), 11-6-64 (b), Wood (c); Wood for the manufacture of planks and packing boxes (d).

26. Sarbasri Kshitish Chandra Roy and Radha Gobinda Roy (Partners) carrying on business under the trade name Messrs. Annada Shoe Stores, Balurghat, New Market, West Dinajpur (a); 253A(ML) (Central), 29-5-64 (b); Chappals and shoes (c).

27. Shri Phanindra Nath Kundu (Proprietor) carrying on business under the trade name Messrs Bharat Biri Trading Co., P. O. Hili, West Dinajpur (a); 254A(ML) (Central), 30-5-64 (b); Biri leaves (c)

28. Shri Narendra Singh Bhandari, Mrs. Kusum Bhandari, Sushila Bhandari and Neelam Bhandari carrying on business under the trade name Bharat Enterprises, 10 Rly. Market, P. O. Kharagpur, Dist. Midnapore, branch shop at Nutangonj, Bankura (a); 22B(MN) (Central), 2-6-64 (b); Motor cycles and scooters (c).

29. Shri Dhrubabroto Nandy (Proprietor) carrying on business under the trade name D. S. Industries, 115 Netaji Subhas Road, 1st floor, Calcutta-1 (a), 1022A(MR) (Central), 9-6-64 (b).

30. Shri Pradip Kumar carrying on business under the trade name K. K. Industries, 113-G Netaji Subhas Road, Calcutta, Calcutta (a); 1023A(MR) (Central), 11-6-64 (b); Belt lacings, g. i. elbow and g. i. tee (c).

31. Blinds India (Private) Limited, 168 B. B. Chatterjee Road, Calcutta-42 (a); 805A(PG) (Central), 29-5-64 (b); (A) Raw materials intended for use in the manufacture of blinds and their components (d).

32. Messrs. Ugra Nath Banerjee, Bisweswari Banerjee and Ranadhi Banerjee carrying on business under the trade name Wolfram Lamp Works of India, 3 N. C. Chowdhury Road, Kasba, Calcutta-42 (a); 806A(PG) (Central), 29-5-64 (b); Glass tube intended for use in the manufacture of electric lamps (d).

33. Mahamaya Engineering Works (Private) Ltd., 202 Jessore Road, Calcutta-48 (a); 807A(PG) (Central), 1-6-64 (b).

34. Manufacturing Enterprise (Private) Limited, Shed No. E9 & 10 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (a); 808A(PG) (Central), 2-6-64 (b).

35. Messrs. Pratap N. Vora and Pravin Kumar N. Vora carrying on business under the trade name Unique Trading Co., 47 South Tangra Road, Calcutta-46 (a); 809A(PG) (Central), 4-6-64 (b); Oleic acid (c).

36. Shri Roshanlal Dhir (Proprietor) carrying on business under the trade name Messrs. Assam Stores, 57 Clive Street, Calcutta (a); 904A(RJ) (Central), 10-6-64 (b); Matches (c).

37. Shri Indrasan Singh and Shri Ram Ekbal Singh (Partners) carrying on business under the trade name Messrs. National Variety Stores, 138 Rajakatra, Calcutta (a); 905A(RJ) (Central), 10-6-64 (b); Matches (c).

38. Shri Hirendra Nath Das Roy carrying on business under the trade name Messrs. Das Roy & Co., 81 Cornwallis Street (1st floor), Calcutta-4 (a); 1128A(SH) (Central), 2-6-64 (b); Brass, aluminium, steel rod for use in the manufacture of pipe fittings (d).

39. Shri Asutosh Pramanick carrying on business under the trade name Messrs. Standard Engineering Corporation, 46A Gopi Mohan Dutta Lane, Calcutta-3 (a); 1129A(SH) (Central), 5-6-64 (b).

40. P. G. & W. Sawoo (Private) Ltd., 28A Galiff Street, Calcutta-4 (a); 1130A(SH) (Central), 6-6-64 (b); Joists, flat, bars, tees, angle for use in the manufacture of plates, iron frames, washer, columns, truss shoe, cleat (d).

41. Shri Fatick Ch. Dey carrying on business under the trade name Messrs. Dey's Enterprise, 8C Raja Naba Krishna Street, Calcutta (a); 1131A(SH) (Central), 11-6-64 (b); Separator, glass wool, cealing compound (c).

42. Sarbasri Dinesh Chandra Jhaveri, Ramesh Chandra Jhaveri, Kirti Lal Choksi, Trilok Chandra Jhaveri and Jeysinghlal Jhaveri carrying on business under the trade name Messrs. Machine Tools Impex, 75 Ganesh Chandra Avenue, Calcutta (a); 1591A(SL) (Central), 29-5-64 (b); Machines, machine parts and g. i. and c. i. pipes and pipe fittings (c).

43. Shrimati Runu Sen carrying on business under the trade name Messrs. Nidsaal Co., 3 Nabin Kundu Lane, Calcutta (a); 1592A(SL) (Central), 1-6-64 (b).

44. Sarbasri Nitya Ranjan Mahajan and Prafulla Ranjan Mahajan carrying on business under the trade name Messrs. Mahamaya Pharmaceutical Distributors, 33B Amherst Street, Calcutta (a); 1593A(SL) (Central), 1-6-64 (b); Medicine (c).

45. Sarbasri Rebati Ranjan Chowdhury, Sudhir Ranjan Chowdhury, Monoranjan Choudhury, Nandalal Bhowmick and Sm. Nirupama Bhowmick carrying on business under the trade name Messrs. The Pioneer Trading Co., 50/1 Nirmal Chandra Street, Calcutta (a); 1595A(SL) (Central), 3-6-64 (b).

46. Shri Vishesh Chandra Kashyap and Sm. Savitri Devi Kulshreshtha (Partners) carrying on business under the trade name Textile & General Engineers, 24C Suresh Sarker Road, Calcutta (a); 896A(TL) (Central), 29-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Textile engineering machinery spare parts (d).

47. Shri Monoranjan Ghosh (Proprietor) carrying on business under the trade name East End Traders, 1 Lindsay Street, Calcutta (a); 897A(TL) (Central), 30-5-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bedding, uniforms, dress (d).

48. Shri Thakorlal Chimanlal Shah (Proprietor) carrying on business under the trade name Indo-Burma Trading Corporation (Bombay), 10 Chowringhee Road, Calcutta (a); 898A(TL) (Central), 30-5-64 (b).

49. Shri Shyamal Das Gupta (Proprietor) carrying on business under the trade name Electrical Components Manufacturers, 1A S. N. Banerjee Road, Calcutta (a); 899A(TL) (Central), 5-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Iron clad switch (d).

S. K. BOSE, Commissioner.

No. 188 C. T.—18th June 1964.— In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Chimanlal Kapur, Jitendra Kr. Kapur and Sm. Kamala Bati Kapur carrying on business under the trade name New Rampal Haraprasad, (S) 50 Khengrapatty Street, Calcutta (for) 61 Cross Street, Calcutta, (D) 50 Khengrapatty Street, Calcutta (a): (S) 1377A(AT) (Central) (for) 47B(MR) (Central) (b); 30-5-64 (h).

2. Shri Brij Ratan Daga and Shri Sheo Ratan Daga carrying on business under the trade name Raj Kumar Brothers, 71 Canning Street, Calcutta (a); 1369A(AT) (Central), 24-3-64 (b); (A) Isabgul husk, feeding bottle, nipples, playing cards, shoe polish and cream, tooth pick, safety razor and blades (c); 30-5-64 (h).

3. Shri Raghubir Saran Agarwala carrying on business under the trade name The New Kamla Stores, 71 Canning Street, Calcutta (a); 498A(AT) (Central), 2-7-57 (b); (D) Oilman stores, provisions, toilet, chemicals (d); 30-5-64 (h).

4. (S) Sarbasri Gulzarilal Rakhecha, Murarilal Rakhecha and Anand Kumar Rakhecha (Partners) carrying on business under the trade name Badanmal Gulzarilal (for) Sarbasri Gulzarilal Rakhecha and Murarilal Rakhecha (Partners) carrying on business under the trade name Badanmal Gulzarilal, 190 Jamunalal Bazaz Street, Calcutta, 59 Jamunalal Bazaz Street, Calcutta (a); 50B(AT) (Central), 14-10-57 (b); 30-5-64 (h).

5. Sarbasri Keshorilal Das and Dwarkanath Das carrying on business under the trade name Das Brothers, (S) 158 Cross Street, Calcutta (for) 194 Cross Street, Calcutta, (S) 189 Mahatma Gandhi Road, Calcutta (for) 17 Noormal Lohia Lane, Calcutta (a); 21B(AT) (Central), 5-7-57 (b); 30-5-64 (h).

6. Shri Shamsunder Khattry carrying on business under the trade name R. C. Mohanlal, (S) 53/54 Pandit Pursottam Roy Street, Calcutta (for) 53 Khengrapatty Street, Calcutta (a); 11A(AT) (Central), 12-6-57 (b); 2-6-64 (h).

7. (S) Sarbasri Keshardeo Jajodia and Mohabir Prosad Agarwala carrying on business under the trade name Shree Uma Textile & Industries (for) Shri Keshardeo Jajodia carrying on business under the trade name Messrs. Shree Uma Textiles, 196 Jamunalal Bazaz Street, Calcutta (a); 398A(AT) (Central), 28-6-57 (b); 5-6-64 (h).

8. Shri Sharan Kumar Agarwala (Karta) on behalf of his Hindu undivided family and Shri Onkarnath Agarwala (Karta) on behalf of his Hindu undivided family carrying on business under the trade name Ramjidas Shriram, 14 Noormal Lohia Lane, Calcutta, Calcutta (2) (a); 83B(AT) (Central), 24-7-57 (b); (D) Sugar, crockery, soap, jute, hessian goods, readymade garments (c); 6-6-64 (h).

9. Shri Shri Krishna Goswami (Proprietor) carrying on business under the trade name Messrs. Shri Krishna Goswami, 60B Bondel Road, Calcutta (a); 547A(BH) (Central), 30-11-63 (b); (A) Lime (c); 6-6-64 (h).

10. Messrs. Allied Resins & Chemicals (Private) Ltd., 10/1 Elgin Road, Calcutta (a); 512A(BH) (Central), 28-6-60 (b); (A) Methanol and formaldehyde (c); 11-6-64 (h).

11. Shri Kantilal Kanji Vora carrying on business under the trade name Messrs. S. K. Trading Co., 56/1 Canning Street, Calcutta (a); 1323A(CL) (Central), 4-4-63 (b); (A) Brilliantine, pomade, tooth paste, shaving cream (c); 30-5-64 (h).

12. Shri Pyarelal Pathak carrying on business under the trade name Messrs. Pathak Industries, 1 Lower Chitpur Road, Calcutta (a); 1204A(CL) (Central), 9-4-62 (b); (A) Draw bench, shaping machine, grinding machine, hacksaw machine, planning machine and lathe machine (c); 2-6-64 (h).

13. (S) Shri Pawan Kumar Jain and Hiralal Jain carrying on business under the trade name Messrs. S. P. Jain & Co. (for) Shri Satyapal Jain carrying on business under the trade name Messrs. S. P. Jain & Co., 12 Lower Chitpur Road, Calcutta (a); 1259A(CL) (Central), 3-9-62 (b); (A) Spokes (c); 3-6-64 (h).

14. Shri Omprakash Agarwal carrying on business under the trade name Messrs. Agarwal Brothers, 121 Lower Chitpur Road, Calcutta (a); 997A(CL) (Central), 14-1-60 (b); (A) Brass components (c); 3-6-64 (h).

15. (S) Shri M. M. Mullick and Shri G. C. Bora carrying on business under the trade name The Calcutta Carbon Breesh Mfg. Co. (for) Messrs. The Calcutta Carbon Breesh Mfg. Co., 21 Parsee Church Street, Calcutta (a); 567A(CL) (Central), 14-8-57 (b); 4-6-64 (h).

16. Messrs. Gordhandas Agarwala, Ram Kumar Agarwala, Makhanlal Agarwala and Omprokash Agarwala carrying on business under the trade name Messrs. Lath Steel Traders, 8 Mechuabazar Street Calcutta (a); 1173A(CL) (Central), 6-1-62 (b); (A) G. i. wires, m. s. sheets and auto components scrap (c); 4-6-64 (h).

17. (S) Shri C. Hajara carrying on business under the trade name C. Maidoo (for) Messrs. C. Moidoo 13/26 Lower Chitpur Road, Calcutta (a); 768A(CL) (Central), 7-6-58 (b); (D) Stationery (c); 6-6-64 (h).

18. Shrimati Kanchan Gauri Mewar carrying on business under the trade name Messrs. International Dental House, (S) 55 Canning Street, Room No 34 2nd floor, Calcutta (for) 1 Chittaranjan Avenue Calcutta (a); (S) 1489A(CL) (Central) (for) 147A(SL) (Central) (b); 6-6-64 (h).

19. (S) Shri Lokumal Nain and Shri Ajit Nain carrying on business under the trade name Messrs Great Eastern Trading Co. (for) Messrs. Great Eastern Trading Co., 44/45 Ezra Street, Calcutta (a) 696A(CL) (Central), 20-12-57 (b); 10-6-64 (h).

20. (S) Messrs. Jethalal Popatlal Parekh and Kantilal Jethalal Parekh carrying on business under the trade name Kishore Chand Dherajlal (for) Messrs Kishore Chand Dhirajlal, 71A Netaji Subhas Road Calcutta (a); 220A(CR) (Central), 26-6-57 (b) 29-5-64 (h).

21. Sarbasri Kantilal Ajmera and Champakla Ajmera carrying on business under the trade name The Bombay Hardware Mart, 79 Netaji Subhas Road Calcutta (a); 363A(CR) (Central), 28-6-57 (b); (D) Hardware, (A) Black and galvd. iron pipes, tubes and pipe-fittings of all descriptions, boiler tubes, mechanical tubes, pressure pipes, g. i. wire and steel wire of all types and description, barbed wire, wire nails, panel pins, box strappings, hoop iron, ball, roller and taper bearings and component parts thereof, iron and brass screws, iron and brass hinges, iron and brass bolts and nuts, hand saws, circular saws, hacksaw blades, razor blades, steel files, m. s. steel plates, flats, rods, rounds, squares, angles, tees, joists,

channels, beams, g. i. corrugated and plain sheets, chain pulley blocks, blued cut tacks, tingles tool and alloys steel, hammers, spades, g. i. buckets, locks, sanitary fittings, gun metal and brass valves and cocks, belt fastners, washers, pumps, taps and dies, tools, garage tools, spanners, m. s. shaftings, tower bolts, building hardware, safety pins, clips, needles, electric motors, machineries and parts thereof, electrical poles (c); 29-5-64 (h).

22. Messrs. Parmanand Bery, Rabindra Nath Bery, Prem Nath Bery, Pannalal Bery, Narindarlal Bery, Amritlal Bery, Monoharlal Bery, Jawaharlal Bery and Hansraj Bery (Partners) carrying on business under the trade name Bery Brothers, 135 Canning Street, Calcutta (a); 845A(CR) (Central), 6-8-57 (b); (A) Emery grains (c); 29-5-64 (h).

23. Shri Bibhutibhusan Sarkar (Proprietor) carrying on business under the trade name B. Sarkar & Company, 89 Netaji Subhas Road, Calcutta (a); 1129A(CR) (Central), 27-6-57 (b); (D) Hardware (c); 1-6-64 (h).

24. Sarbasri Sudhir Kumar Banerjee, Kanailal Banerjee and Debiprasad Banerjee carrying on business under the trade name Calcutta Metal Stores, 89 Netaji Subhas Road, Calcutta (a); 1010A(CR) (Central), 14-8-57 (b); (D) Hardware and mill stores, (A) M. s. and c. i. steam fittings, c. i. and g. m. valves and cocks (c); 2-6-64 (h).

25. (S) Sarbasri Kalachand Dutt, Pasupatinath Dutt, Ganapati Dutt and Pabitra Kumar Dutt (Partners) carrying on business under the trade name Messrs. N. P. Dutt & Son (for) Messrs. N. P. Dutt & Son, 126 Khengrapatty Street, Calcutta (branch at 26 Strand Road, Calcutta) (a); 25B(CR) (Central), 10-7-57 (b); 3-6-64 (h).

26. (S) Shri Sumali Chand Kochar and Shri Ratan Chand Kochar carrying on business under the trade name Jiwanmal Gyanchand (for) Jiwanmal Gyanchand, 20 Synagogue Street, Calcutta (a); 662A(CR) (Central), 23-7-57 (b); 3-6-64 (h).

27. (S) Shri Bajranglal Chitlangia (Proprietor) carrying on business under the trade name Messrs. Hindusthan Ball Bearing Corporation (for) Messrs. Hindusthan Ball Bearing Corporation, 137 Canning Street, Calcutta (a); 397A(CR) (Central), 3-7-57 (b); 5-6-64 (h).

28. Messrs. Prushottam Traders (Private) Ltd., 29 Strand Road, Calcutta (a); 925A(CR) (Central), 12-9-57 (b); (A) "G. c. sheets" (c); 5-6-64 (h).

29. Shri Jasvantlal Amratlal Jhaveri (Proprietor) carrying on business under the trade name Paras Tools Agency, 91 Netaji Subhas Road, Calcutta (a); 1701A(CR) (Central), 8-2-64 (b); (A) "Drill, taps and dies" (c); 5-6-64 (h).

30. Shri Kashiprasad Agarwala (Proprietor) carrying on business under the trade name Shree Laxmi Filter Co., 89 Netaji Subhas Road, Calcutta (a); 1332A(CR) (Central), 8-8-60 (b); (A) Brass and copper sheets and nettings after the words "for use in the manufacture of goods for resale" (c); (A) After the words "the dealre manufacture" namely, "Pipe brass sheets, brass wire net, wire" (d); 6-6-64 (h).

31. (S) Messrs. Champaklal Harikishandas Bhansali, Vejoy Kumar Vanemali Hemani, Vijoylal H. Vanshali and Babulal Ratilal Sheth carrying on business under the trade name Messrs. Champaklal H. Bhamali (for) Messrs. Champaklal H. Bhansali, P-5 Canning Street, Calcutta (a); 258A(CR) (Central), 26-6-57 (b); 6-6-64 (h).

32. (S) Shri Shankarlal Tebrewala carrying on business under the trade name Messrs. Ram Chandra Sankarlal (for) Shri Ram Chandra Tebrewala and Shri Shankarlal Tebrewala carrying on business under the trade name Messrs. Ram Chandra Sankarlal, 20 Kissenlal Burman Road, Howrah (a); 187A(HW) (Central), 18-7-57 (b); 6-6-64 (h).

33. (S) Shri Bholanath Paral (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Bepin Behari Paral & Sons (for) Messrs. Bepin Behari Paral & Sons, 46 J. N. Mukherjee Road, Pandit Ghat, Salkia, Howrah (a); 370A(HW) (Central), 28-3-58 (b); 6-6-64 (h).

34. (S) Shri Jairamdas Bagadia carrying on business under the trade name Messrs. Bharat Proofing Co. (for) Messrs. Jairamdas Bagadia and Ramchandra Bagadia carrying on business under the trade name Bharat Proofing Co., 15 Girish Ghose Road, Belur, Howrah (a); 56A(HW) (Central), 28-6-57 (b); 6-6-64 (h).

35. Messrs. M. N. Jivani, A. N. Jivani and J. N. Jivani carrying on business under the trade name Messrs. J. B. Industries, 318 G. T. Road, Belurmath, Howrah (a); 382A(HW) (Central), 7-6-58 (b); (D) Chemical, non-ferrous metals, photographic materials (d); 6-6-64 (h).

36. (S) Messrs. Umashankar Agarwala, Raghunath Prasad Jhunjhunwala and Sreegopal Malsisaria carrying on business under the trade name Messrs. Krishna Industries (for) Shri Shyam Sundar Agarwalla, Umashankar Agarwalla and Vishwa Nath Thard carrying on business under the trade name Messrs. Krishna Industries, 63 G. T. Road, Liluah, Howrah (a); 320A(HW) (Central), 25-10-57 (b); 6-6-64 (h).

37. Messrs. Rampartap Gupta, Pitambarlal and Madhusudan Gupta carrying on business under the trade name Rampartap Pitambarlal, 29 Sir Hariram Goenka Street, Calcutta (a); 413A(JK) (Central), 16-7-57 (b); (A) Forged steel (c); 29-5-64 (h).

38. Messrs. Lala Nathmal and Lala Giridharilal carrying on business under the trade name Nathmal Giridharilal, 22 Burtolla Street, Calcutta, (A) 134/1 Mahatma Gandhi Road, Calcutta (a); (S) 107B(JK) (Central) (for) 135A(JK) (Central) (b); (A) Consumable stores, e.g., iron, zinc, coal and chemical (d); 1-6-64 (h).

39. Shri Mani Kant Sheth (Proprietor) carrying on business under the trade name Sheth Bros., 7 Burtolla Street, Calcutta (a); 1079A(JK) (Central), 7-2-64 (b); (A) Mouth organs, safety razor, pen knife, pencil-cutters, buttons, rubber teats, nipples, valve (for baby feed) (c); 1-6-64 (h).

40. (S) Messrs. Gouri Shankar Bihani, Satyanarain Bihani, Harinarayan Bihani, Lakshminarayan Bihani, Omnarayan Bihani, Shree Narayan Bihani and Shri Gouri Shankar Bihani natural guardian for and on behalf of Shri Prokash Narayan Bihani and

Shri Bijoy Narayan Bihani, minors carrying on business under the trade name Gouri Shankar Bihani (for) Messrs. Om Narayan Bihani, Shri Narayan Bihani, Prokash Narayan Bihani, Bijoy Narayan Bihani, Gouri Shankar Bihani, Satya Narayan Bihani, Harinarayan Bihani and Lakshmi Narayan Bihani carrying on business under the trade name Gouri Shankar Bihani, 49 Nalini Sett Road, Calcutta (a); 251A(JK) (Central), 28-6-57 (b); (A) B. p. sheet, electrical sheets, c. r. sheets and skelp (c); 1-6-64 (h).

41. Messrs. G. C. Banerjee & Co. (Private) Ltd., 74A Nalini Sett Road, Calcutta (a); 450A(JK) (Central), 25-7-57 (b); (A) G. c. sheet, g. p. sheet, b. p. sheet, electrical sheet and skelp, hot and cold rolled sheet (c); 3-6-64 (h).

42. Mahadeo Prasad Agarwalla and others carrying on business under the trade name Messrs. Sinhal Brothers, Siliguri, Darjeeling (a); 316A(JP) (Central), 26-9-57 (b); (A) Oil engine and spares (c); 29-5-64 (h).

43. Hastings Mill Ltd., 14 Netaji Subhas Road, Calcutta (a); 474A(LR) (Central), 1-7-57 (b); (D) "Viz." after consumable stores in manufacturing column, (A) E.g., batching oil, coal, coke after consumable stores in manufacturing column (d); 30-5-64 (h).

44. (S) Sarbasri Damodar Vithalram Parkhani, Girja Shankar Narottamdas Ojha, Indumati Girja Shankar Ojha, Bhagirati Bai, Umesh Kumar Sukhlal Parkhani, Rashmi Kant Sukhlal Parkhani, Sarbasri Joyant Kumar Sukhlal Parkhani and Ashok Kumar Sukhlal Parkhani (minor) Sudhir Kumar Sukhlal Parkhani (minor) and Joyshri Sukhlal Parkhani (minor) represented by their guardian Bhagirati Bai carrying on business under the trade name Messrs. Visheswari Khandra Colliery (for) Sarbasri Damodar Vithalram Parkhani, Girja Shankar Narothamdas Ojha, Umesh Sukhlal Parkahani and Sm. Prem Kumar Bai Ojha carrying on business under the trade name Visheswari Khandra Colliery, F3 Gillander House, Calcutta (a); 115B(LR) (Central), 18-10-60 (b); 30-5-64 (h).

45. (S) Messrs. Radha Krishna Daga and Vinoy Kumar Daga carrying on business under the trade name Messrs. Banshidhar Radhakrishna (for) Messrs. Radha Krishna Daga, Narendra Kumar Daga, Vinay Kumar Daga and Mahendra Kumar Daga carrying on business under the trade name Messrs. Banshidhar Radha Krishna, A/3 Gillander House, 8 Netaji Subhas Road, Calcutta (a); 1137A(LR) (Central), 11-2-60 (b); 1-6-64 (h).

46. Shri Bhagat Singh Bugga carrying on business under the trade name Messrs. Bhagat Singh Bugga & Co., 22 Canning Street, Calcutta (a); 4A(LR) (Central), 13-6-59 (b); (D) Cotton waste, canvas and canvas products, sulphur, tarpaulines, fire brick, fire clay, fire cement, (A) Mill stores, machineries and parts thereof, electric motor, twine (c); 1-6-64 (h).

47. (S) Sarbasri Surendra Kumar Jhawar, Gupi Krishna Domani and Shrimati Lakshmi Devi Jhawar carrying on business under the trade name Messrs. Mahendra Trading Co. (for) Sarbasri Mahendra Kumar Jhawar, Surendra Kumar Jhawar and Gupi Krishna Domani carrying on business under the trade name Messrs. Mahendra Trading Co., 7 Lyons Range, Calcutta (a); 972A(LR) (Central), 26-6-57 (b); 2-6-64 (h).

48. (S) Shri Satpal Singh and Shri Jagpal Singh carrying on business under the trade name Messrs. S. P. Singh & Co. (for) Shri Satpal Singh carrying on business under the trade name Messrs. S. P. Singh & Co., 20 Netaji Subhas Road, Calcutta (a); 37B(LR) (Central), 31-7-57 (b); 4-6-64 (h).

49. Shri Ram Prosad Show, Shri Raghu Nath Shaw and Shri Krishnalal Gupta (Partners) carrying on business under the trade name Messrs. Calcutta Iron & Scrap Co., 6/1 Sarkar Lane, Calcutta (a); 210A(MK) (Central), 16-7-57 (b); (A) Rusty wire scrap, roll spoils, g. i. wire, zinc ash, defective h. p. wire after the words "iron scrap", (D) Hardware (c); 6-6-64 (h).

50. Mrs. Bani Rani Kundu and Kalyani Rani Kundu carrying on business under the trade name Cal. Tar Products, 34 Murari Pukur Road, Calcutta (a); 757A(MK) (Central), 5-1-60 (b); (A) Carbolic oil, dephenolised oil, tar acid after the words "wash oil" (d); 6-6-64 (h).

51. Shri Tejpal Agarwalla (Proprietor) carrying on business under the trade name Messrs. Giridharilal Arun Kumar, Ukilpara, Raiganj, West Dinajpur (a); 187A(ML) (Central), 10-10-60 (b); (A) Jeera, chuni, dal, gur (c); 30-5-64 (h).

52. Sarbasri Matadin Sharma, Radhey Shyam Sharma and Bhawani Shankar Sharma carrying on business under the trade name Sharma Brothers, Nimtolla Chawk, Midnapore (a); 239A(MN) (Central), 3-2-61 (b); (A) Bran (c); 10-4-64 (h).

53. (S) Shri Bhanwarlal Bothra (Proprietor) carrying on business under the trade name Messrs. Sampatmall Bhanwarlal (for) Messrs. Bhanwarlal Bothra, Makhanlal Agarwala and Ratanlal Marati carrying on business under the trade name Messrs. Sampatmall Bhanwarlal, 157 Netaji Subhas Road, Calcutta (a); 732A(MR) (Central), 3-1-58 (b); 6-6-64 (e).

54. (S) Messrs. Debji Hirji Rudani, Narayan Devshi Rudani, Premji Kesra Rudani and Petha Ramji Rudani carrying on business under the trade name Sri Kalika Saw Mill (for) Messrs. Kalika Saw Mill, 507 Jessore Road, Dum Dum, Calcutta-28 (a); 338A(PG) (Central), 17-6-59 (b); 1-6-64 (h).

55. Shri Iruganti Sukumar carrying on business under the trade name Industrial Design Centre, 9/15 Swinhoe Lane, Calcutta-42 (a); 666A(PG) (Central), 1-11-62 (b); (A) Flex cord, bearing, switch intended for use in the manufacture of exhaust fans, a.c. motors, pedestal fan, air circulator (d); 2-6-64 (h).

56. Messrs. Siewert & Dholakia (Private) Ltd., P-35 India Exchange Place, Calcutta (a); 941A(RB) (Central), 26-8-61 (b); (A) Tea (c); 1-6-64 (h).

57. Messrs. Madhusudan Amritlal and Vikram Kumar Amritlal carrying on business under the trade name V. Kumar & Bros., P-35 India Exchange Place, Calcutta (a); 971A(RB) (Central), 6-2-62 (b), (A) Tea (c); 1-6-64 (h).

58. Shri Ramchandra Nataraja Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); 1090A(RB) (Central), 20-9-63 (b); (A) Flexible tubings, roller chains (c), 4-6-64 (h).

59. Messrs. Hirji & Co. (Private) Ltd., 20 Pollock Street, Calcutta (a); 204A(RB) (Central), 26-6-57 (b); (A) Zinc oxide (c); 6-6-64 (h).

60. Shri Padmanabhan Parameswaran carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); 1120A(RB) (Central), 24-2-64 (b); (A) China clay and cashew shell liquid (c); 9-6-64 (h).

61. (S) Messrs. Baloram Das, Gobinda Chandra Das, Chandidas Das and Dhruba Das carrying on business under the trade name B. R. Dass (for) B. R. Dass, 155 Radhabazar Street, Calcutta (a); 600A(RB) (Central), 22-11-57 (b); (D) Gold, ivory, celluloid bangles (c); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (d); 11-6-64 (h).

62. (S) Messrs. Arjun Patel and Lakshmi Patel carrying on business under the trade name Bhagawati Saw Mill (for) Messrs. Arjun Patel, Lakhamsi Patel and Valji Patel (Partners) carrying on business under the trade name Bhagawati Saw Mill, 6 Pal Street, Calcutta-4 (a); 763A(SH) (Central), 19-9-60 (b); 30-5-64 (h).

63. (S) Shri Ajoy Kumer Ghosh carrying on business under the trade name Messrs. New Tools & Machinery Co. (for) Messrs. New Tools & Machinery Co., 6B Kalachand Sanyal Lane, Calcutta (a); 70A(SH) (Central), 3-7-57 (b); 2-6-64 (h).

64. (S) Shri Akhil Kumar Ghosh carrying on business under the trade name Messrs. A. K. Ghosh & Co. (for) Messrs. A. K. Ghosh & Co., 81 Cornwallis Street, Calcutta (a); 84A(SH) (Central), 3-7-57 (b), 2-6-64 (h).

65 Shri Mriganka Kumar Paul (Proprietor) carrying on business under the trade name Aparna Trading Corporation (Agency) Dept., 34 Shampukur Street, Calcutta-4 (a); 972A(SH) (Central), 1-10-62 (b); (A) Sat-isabgol, boot polish and boot cream (c); 3-6-64 (h).

66. (S) Shri Biswanath Tekriwal (Proprietor) carrying on business under the trade name Radhakishan Co. (for) Messrs. Biswanath Tekriwal and Shyamsundar Tekriwal carrying on business under the trade name Radhakishan Co., 65/1 Maharshi Debendra Road, Calcutta (a); 110A(SH) (Central), 5-7-57 (b); 4-6-64 (h).

67. Messrs. Bharat Barrel & Drum Mfg. Co. (Private) Ltd., 183/1 Dharamtolla Street, Calcutta (a); 1198A(SL) (Central), 7-6-61 (b); (A) For use in the manufacture or processing of goods for sale: Second hand drums and barrel (d); 29-5-64 (h).

68. (S) Messrs. Tecalemit (Hind) Ltd. (for) Tecalemit (India) Ltd., 8 & 12 Chittaranjan Avenue, Calcutta (a); 217A(SL) (Central), 3-7-57 (b); 29-5-64 (h).

69. Messrs. Jalpaiguri Electric Supply Co. Ltd., 14 Ganesh Chandra Avenue, Calcutta (a); 1547A(SL) (Central), 8-2-64 (b); (A) Light diesel oil (c); 1-6-64 (h).

70. Messrs. Julinen (Private) Ltd., (S) 4/1 Madan Street, Calcutta (for) 4 Fancy Lane, Calcutta (a); (S) 1594A(SL) (Central) (for) 637A(EL) (Central) (b); 1-6-64 (h).

71. Shri Tejesh Shome (Proprietor) carrying on business under the trade name Ram Krishna Stores, Sahaganj, Hooghly (a); 37B(SP) (Central), 4-10-63 (b); (A) Electrical lamps and wires, ebonite rods and fibre-sheets (c); 30-4-64 (h).

72. Shri Mitra Sen Kumar (Proprietor) carrying on business under the trade name Messrs. Century Refrigeration Co., A/2C Kyd Street, Calcutta (a); 59B(TL) (Central), 19-9-59 (b); (A) Hot plates and cooking ranges (c); 3-6-64 (h).

73. (S) Shri Jethanand Tahilram and Shri Jamnadas Tahilram (Partners) carrying on business under the trade name Messrs. Jamna's, D30 New Market, Calcutta (for) Shri Vashdevlal, Shri Jamnadas and Shri Jethanand (Partners) carrying on business under the trade name Messrs. Jamna's, D30 New Market, Calcutta (a); 785A(TL) (Central), 3-11-62 (b), 3-6-64 (h).

74. Messrs. Kamala Sheet Metal Industries (Private) Ltd., 98 & 99 Beliaghata Main Road, Calcutta (a); 41A(TL) (Central), 18-6-57 (b); (A) M. s. skelp, strips and sheets for manufacture of pipes, tubes and drums (d); 3-6-64 (h).

75. Shri Hazarilal Dubey (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Nihal Chand Jagannath, 12 Royd Street, Calcutta (a); 55A(TL) (Central), 22-6-57 (b); (A) Forged steel rounds, axles, b. p. sheets in coils, hot rolled strips of steel, iron and steel defectives, galvanised plain sheets, galvanised black wire, tin plates and cuttings, (D) Hardware (c); 4-6-64 (h).

76. Shri Jethmull Bhadani (Proprietor) carrying on business under the trade name Messrs. Victor Commercial Agency, (S) 26A Ananda Palit Road, Calcutta (for) 18A Ananda Palit Road, Calcutta (a); 829A(TL) (Central) 5-7-57 (b); 4-6-64 (h).

77. Shri Chand Prakash Sethi (Proprietor) carrying on business under the trade name Messrs. Sethi Brothers, 4 Chowringhee Centre, Calcutta, (A) Branch office at 3 Humayun Place, Calcutta (a); (S) 91B(TL) (Central) (for) 267A(TL) (Central) (b); 11-6-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 189 C. T.—18th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Kunja Behari Shaw (Proprietor) carrying on business under the trade name Kunja Behari Shaw, P. O. Raniganj, Dist, Burdwan (a); 239A (AS) (Central), 20-8-57 (b); Tobacco leaves (c); 26-5-64 (f).

2. Shri Rambhai Patel (Proprietor) carrying on business under the trade name R. A. Patel & Bros., 4 Chittaranjan Road, Raniganj, Burdwan (a); 150A (AS) (Central), 23-7-57 (b); Biri tobacco, biri leaves, biri threads (c); 26-5-64 (f).

3. Messrs. Haji Hamid Haji Abdulla (Private) Ltd., 5 Amratola Street, Calcutta (a); 630A (AT) (Central), 1-7-57 (b); Cereals, pulses, betel nuts, hessians, gunny bags, jute twine, soda, tea, all sorts of oil, coir, rope, groceries, dry cells and batteries (c); 30-5-64 (h).

4. Messrs. Shri Gopal Joshi, Ram Kissen Choutila and Purushottam Sharma carrying on business under the trade name Shri Gopinath Purushottam Das, 36 Khangrapatty Street, Calcutta (a); 682A (AT) (Central), 30-7-57 (b); Sewing thread, needles (c); 30-5-64 (h).

5. Messrs. Giloria Knitting & Textiles, 116/1/1 Mahatma Gandhi Road, Calcutta (a); 904A (CL) (Central), 29-4-59 (b); Woolen hosiery goods, hosiery garments (c); 6-6-64 (h).

6. Messrs. M. E. Bhaiyat & Sons (India) Private Ltd., 22 Zakaria Street, Calcutta (a); 941A (CL) (Central), 20-7-59 (b); Cutlery, scissors, vanaspati, betelnuts, chemicals, cutch, hardware, glassware, jute goods, potatoes, dry fruits, leather and hide, piece goods, readymade garments, orpiment, imitation jewellery (c); 6-6-64 (h).

7. Messrs. Narbada Debi Kejriwal, Bhagwati Debi Kejriwal, Maina Kejriwal, Krishna Kejriwal, Shashikala Kejriwal, Bimla Kejriwal, Sagarmal Jajodia, Rampratap Jajodia (Partners) carrying on business under the trade name Ashoke Trading Company, 146/2 Old Chinabazar Street, Calcutta (a), 317A (CR) (Central), 28-6-57 (b); Papers, board, stationery, jute products (c); 5-6-64 (h).

8. Messrs. Biraj Mohan Ganguly, Kanailal Mukherjee carrying on business under the trade name Engineers Traders, 115 Canning Street, Calcutta-1 (a); 1516A (CR) (Central), 5-6-62 (b); 6-6-64 (h).

9. Messrs. Bilmoria Bros, 1, 2, and 3 Old Cou House Street, Calcutta, Kharagpur, South Easte Railway (a); 17B (EL) (Central), 10-7-57 (b); 10-6-((h).

10. Shri Nages Prosad Show carrying on busine under the trade name Messrs. Manasa Coal Depo 78 Foreshore Road, P. T. R. Siding No. Shalimar, Howrah (a); 446A (HW) (Central), 24-11-((b); Coal and coke (c); 5-6-64 (h).

11. Messrs. Sugar Agents (Private) Ltd., 7 Ra Kumar Rakshit Lane, Calcutta (a); 348A (JI (Central), 8-7-57 (b); Sugar (c); 30-5-64 (h).

12. Shri Chandi Charan Halder carrying o business under the trade name Messrs. Chan Charan Haldar, Main Road, Purulia (a); 141A (P (Central), 11-7-57 (b); Foodgrain, matches, bir barley, betelnut, spices, patent medicine, pap colours, milk powder, vegetable products, cocon oil, groundnut oil, shoe, tea, sugar, sugarcand (c); 29-5-64 (h).

13. Messrs. Shrikant Trading Co. (Private) Ltd 1d-3 Brabourne Road, Calcutta (a); 740A (R (Central), 13-6-57 (b); Cotton piece goods, silk good hosiery goods , abrosive materials, (c); (1) Ra materials, (2) Plant, machinery, spare parts an accessories, (3) Consumable stores viz. Provide that all goods for which exemption from paymen of sales tax is claimed are intended for use i the actual process of manufacture of the goo named below: (I) Emery cloth (II) glass cloth (II emery paper, (IV) sand paper (d); 29-5-64 (h).

14. Shri Purushottamlal Bagla, Shri Ramgop Bagla, Shri Gouri Sankar Singhania and Sh Kanailal (Partners) carrying on business und the trade name Messrs. Sankar Cloth Stores, 1 Pageyapatty Street, Calcutta (a); 624A (RJ) (Central 24-9-57 (b); Mill made dhuti, saree, yardage clot tataranji, bed sheet, woolen goods, silk saree an cloth (c); 29-5-64 (h).

15. Sitala Prosad (Proprietor) carrying on bus ness under the trade name Messrs. Sitala Prosa 1 Hanumanji Lane, Calcutta-7 (a); 638A (RJ) (Central 21-10-57 (b); Towels and handkerchief (c); 8-6-64 (h

16. Shri Gajendra Nath China carrying on bus ness under the trade name Pal & Co., 51/3 1 Strand Road, Calcutta (a); 331A (SH) (Central 29-8-57 (b); 29-5-64 (h).

17. Messrs. Rathindra Nath Neogy, Sailend Krishna Chowdhury (Partners) carrying on busine under the trade name Chemotherapeutics, 68 Sikdar Bagan Street, Calcutta-4 (a); 1031A (SI (Central), 27-6-63 (b); 30-5-64 (h).

18. Shri Nemi Chand Mehta carrying on busine under the trade name N. Mehta Trading Corpor tion, 1 Nather Bagan Street, Calcutta-5 (a 735A (SH) (Central), 9-7-60 (b); Amonia sulphid ball-bearing, chemical solvent, electrical testing an measuring instrument, synthetic robber emulsion (c 6-6-64 (h).

19. Shri Murari Chatterjee carrying on busine under the trade name Messrs. Marra Industrie 67 Ganesh Ch. Avenue, Calcutta (a); 1025A (SI (Central), 17-12-59 (b); 2-6-64 (c).

S. K. BOSE, Commissione

No. 186 C.T.—18th June 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-167092 and B-167093 ..	Messrs. Ram Kumar Nand Kishore, 26/1 Armenian Street, Calcutta. AT/484A.
(2) B-555932 to B-555936 ..	Messrs. M. S. Ramasastri and M. S. Venktesiah carrying on business under the trade name of The New Madras Stores, 165A Russa Road, Calcutta. BH/807A.
(3) B-245782 to B-245785 .. B-246696 to B-246700.	Messrs. Annapurna, Alipuduar, Dist, Jalpaiguri. CB-923A.
(4) A-177866 to A-177875 .. B-246539 to B-246548.	Messrs. Sreenath Bhander, Station Road, Alipurduar, Dist. Jalpaiguri. CB/652A.
(5) A-176253 to A-176255 ..	Messrs. Shilpi, Alipurduar, Dist. Jalpaiguri. CB/977A.
(6) A-420896 to A-420905 .. B-132953 to B-132958.	Messrs. Fancy Stores, Station Road, Alipurduar, Dist. Jalpaiguri. CB/957A.
(7) D-026932	Messrs. The A. P. V. Engineering Co. Ltd., 2 Jessore Road, Calcutta-28. PG/2876A.

S. K. BOSE, Commissioner.

No. 190 C.T.—18th June 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-118652 — O	Messrs. Jayems Engineering Co., 22 Brabourne Road, Calcutta-1. 274A(RB) (Central).
(2) N-252420 to N-252425 .. — — O O	Messrs. Annapurna, Station Road, Alipurduar, Dist. Jalpaiguri. 308A(CB) (Central).
(3) N-341035 to N-341040 .. — — O O	Messrs. Shilpi, Station Road Alipurduar, Dist. Jalpaiguri, 323A(CB) (Central).

S. K. BOSE, Commissioner.

No. 191 C.T.—18th June 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-031611 to N-031625 ..	Messrs. Tyresoles (India), Calcutta, 5 Hide Road, Kidderpore, Calcutta-43, 134A(AL) (Central).
(2) N-949824 and N-949825 ..	Messrs. Basanti Auto Stores, G. T. Road, Burdwan. 89A(BN) (Central).
(3) N-166148 to N-166155 ..	Messrs. Liladhar Ajoy Kumar, Dinbazar, Jalpaiguri. 19A(JP) (Central).
(4) N-496341 to N-496350 ..	Messrs. Marodia Trading Co., 7 Lyons Range, Calcutta. 886A(LR) (Central).
(5) N-271860 to N-271875 ..	Banarashilal Jhunjhunwalla (Private) Ltd., 13 Muktaram Babu Street, Calcutta. 366A(MK) (Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASADHA 25] THURSDAY, JULY 16, 1964 [SAKA 1886

PART II – Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL
NOTIFICATIONS

No. 192 C. T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Panchanan Ghosh carrying on business under the trade name Messrs. Sitala Mistanna Bhandar, 49 Rup Narayan Nandan Lane, Calcutta-25 (a); AL/1014A, 13-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets, (ii) Card and (iii) Snaks (c).

2. Sarbasri Nripendra Narayan Dutta and Amalendu Narayan Dutta carrying on business under the trade name Messrs. Dutta & Das, 7/2 Rupnarayan Nandan Lane, Calcutta-25 (a); AL/1016A, 15-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Fabricated machine parts and components (c).

3. Sarbasri Gorakh Prosad Jadav and S. N. Chakravorty carrying on business under the trade name Messrs. S. N. Chakravorty, 70 Chetla Railway Siding, Calcutta-27 (a); AL/1017A, 18-6-64 (b); Coal and coke (d).

4. Shri Mrityunjoy Panja (Proprietor) carrying on business under the trade name D. D. Panja & Co., 26 Amratola Lane, Calcutta (a); AT/3977A, 17-6-64 (b); Sisal and manila hemp rope, jute coir, ropes, coir string, hessian and gunny bags (d).

5. Messrs. Gopal Chandra Dan, Rakhal Chandra Dan, Bagal Chandra Dan, Krishna Chandra Dan and Narayan Chandra Dan carrying on business under the trade name Gopal Chandra Dan & Brothers, Begunia, P. O. Barakar, Dist. Burdwan (a); AS/2506A, 9-6-64 (b); Incandescent high power lights, pressure stoves, hurricane lantern, parts and accessories of lights and stoves, alta, vermilion, powder (d).

6. Mrs. Kusum Devi (Proprietress) carrying on business under the trade name Hotel Kanchanjanga Darjeeling (a); DJ/1084A, 13-6-64 (b), (1) Raw materials, (2) Utensils, (3) Consumable stores, e.g., coal and charcoal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Cooked food (c).

7. Shri Ranbir Dev Thakur carrying on business under the trade name F. R. P. Moulding Corporation, Room No. 9, Stephen House, 1st floor, Dalhousie Square East, Calcutta-1 (a); EL/3658A, 18-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fibre glass and reinforced plastic for sale (c).

8. Shri Nandlal Sharma carrying on business under the trade name Messrs. India United Agency, 2 Digamber Jain Temple Road, Calcutta-7 (a); JK/3339A, 11-6-64 (b); Bolts and nuts, air-conditioning machine, conduit pipes and accessories, screws, copper-sheets, bulbs, electric conductors, wires and cables and their accessories, link clips, switch and switch-gears, wooden electrical accessories, paints, materials for internal wiring and fittings, brass pin (d).

9. Messrs. Kundanlal Agarwal, Trilock Chand Agarwal and Kewal Krishan Agarwal carrying on business under the trade name The Indian Tube Manufacturing Co., 5 Narayan Prosad Babu Lane, Room No. 19A, 2nd floor, Calcutta-7 (a); JK/3340A, 11-6-64 (b); Galvanized and black iron pipe and pipe fittings, zinc dross, bolts and nuts (d).

10. Shri Aditi Kumar Das (Proprietor) carrying on business under the trade name Messrs. Matiari Das Metal Industries, Matiari, Nadia (a); KR/2078A, 10-6-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and copper utensil (c).

11. Sarbasri Kishanlal Daga and Kamala Prosad Sureka carrying on business under the trade name Messrs Alloy Steel Corporation, 24 Netaji Subhas Road, Calcutta (a); LR/3581A, 11-6-64 (b); H. s. and m. s. steel goods which are declared goods under section 14 of the Central Sales Tax Act (d).

12. Shri Hariram Khandewal and Shri Krishna Kumar Nathani carrying on business under the trade name Messrs. Jemisco Corporation, 177/A Chittaranjan Avenue, Calcutta (a); MK/3752A, 13-6-64 (b); Gummed tape, china clay, fire bricks, tarpaulins, g. i. pipe and pipe fittings, conduit pipe and fittings, tractor parts, oil engine parts, t. p. change over switch, iron clad double throw change over switch, empire tapes, cables, black tape, angles, joists, rounds, plates, beams, channels, carbon steel, ball bearing, shovels, hammers, paints, paper tubes, manila, bolts, nuts, washers, rivets, beltings, gloves (rubber), gloves (leather), insulation pliers, cutting pliers, screw driver, spanners, wrench, cotton waste, gaskets, straight shank drill, grinding wheels, hacksaw blade, grease nipple, emery wheel, measuring tape (d).

13. Shri Sampatlal Shaw and Shri Hiralal Shaw carrying on business under the trade name Messrs. Hiralal Mahabir Prasad Metal Industries, 22/1 Canal West Road, Calcutta (a); MK/3753A, 18-6-64 (b); (1) Raw materials. Aluminium dross, aluminium slags, (2) Machinery and spare parts, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Aluminium ingots, aluminium buts for sale (c); aluminium dross, aluminium ingot (d).

14. Decorative Iron Works (Private) Limited carrying on business under the trade name Decorative Iron Works (Private) Ltd., 125 S. N. Roy Road, Calcutta-38 (a); PG/3057A, 5-6-64 (b); (1) Raw materials (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Steel gates, grills, windows, chairs and desk (c).

15. Messrs. Ezra Meyers, Nissim Ezekeil, Shamsdean Veerjee and Sahadev Shamsher Rana carrying on business under the trade name Indo-Nepal Fertilizer Co., 14/4 Old Chinabazar Street, Calcutta (a), RB/1473A, 17-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, gas and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Fertilizers (c).

16. Messrs. Calcutta Motor Dealers' Association carrying on business under the trade name Calcutta Motor Dealers' Association, 16 Rajendra Nath Mukherjee Road, Calcutta (a); RB/1474A, 18-6-64 (b).

17. Shri Sunil Kumar Pain (Proprietor) carrying on business under the trade name Messrs. Payne & Co., 2 Rajakatra, 1st floor, Calcutta (a); RJ/3117A, 13-6-64 (b); Tea (d).

18. Messrs. The Cummins Diesel Sales & Service (India) Private Ltd., 139 Beliaghata Road, Calcutta (a); SL/4173A, 5-6-64 (b); Diesel engines and their spare parts (d).

19. Sardar Balmahinder Singh Bains and Sardar Baljinder Singh Bains carrying on business under the trade name Messrs. Singh Auto Corporation, 7 Sooterkin Street, Calcutta (a); SL/4174A, 6-6-64 (b), Motor parts (d).

20. Messrs. Sandvik Asia Limited carrying on business under the trade name Sandvik Asia Limited, 83-B Park Street, Calcutta-16 (a); TL/2807A, 15-6-64 (b).

S. K. BOSE, Commissioner

No. 193 C. T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Ananta Kumar Roy, Kartic Kumar Roy, Jnanen Roy, Arun Kumar Roy, Anil Kumar Roy, Ashoke Kumar Roy, Amal Kumar Roy, Subhasini Roy, Pusparani Mitter and Gouri Naha Roy carrying on business under the trade name Messrs. Mazumder Brothers (for) Banamali Roy carrying on business under the trade name Messrs. Mazumdar Brothers, 134A Shyama Prosad Mukherjee Road, Calcutta (a); AL/366A, 24-8-45 (b); 12-6-64 (e).

2. (S) Shrimati Kamli Devi carrying on business under the trade name Messrs. Agarwala Motor Stores (for) Messrs. Agarwalla Motor Stores, 97 Diamond Harbour Road, Calcutta (a); AL/142A, 7-12-51 (b); 13-6-64 (e).

3. Shri Kundanlal Malhatra carrying on business under the trade name Messrs. Cyma Electric Works, (S) 35 Dent Mission Road, Kidderpore, Calcutta-23 (for) 12 Chapel Road, Hastings, Kidderpore, Calcutta (a); AL/335A, 7-9-49 (b); 15-6-64 (e).

4. Shri M. B. Naik and H. C. Master carrying on business under the trade name Messrs. Quality Traders, 21/1-C Harish Mukherjee Road, Calcutta (a); AL/1002A, 16-4-64 (b); (A) Pipe and pipe fittings and vanishes, hacksaw blades, rivets, drilling, machines and tools (d); 13-6-64 (e).

5. Shrimati Taradevi Singhania, Shri Makhanlal Jalan and Shri Mohanlal Singhania carrying on business under the trade name Messrs. Industrial Equipment (Mfg.) Corporation, 10B Nandan Road, Calcutta-25 (a); AL/955A, 31-5-63 (b); (A) Aluminium protection shells, cardboard tubes (d); 15-6-64 (e).

6. (S) Messrs. Ofu Lynx Ltd. (for) Messrs. Ofu Lynx Private Ltd., (S) P-43 Block-H, New Alipur, Calcutta-53 (for) 10 Clive Row, Calcutta (a); (S) AL/1015A (for) CR/3235A (b); 18-6-64 (e).

7. (S) Mrs. Anita Banerjee carrying on business under the trade name Messrs. Plaza Engineering Corporation (for) Shri Bijan Kumar Banerjee and Mrs. Anita Banerjee carrying on business under the trade name Messrs. Plaza Engineering Corporation, 12/1 Kalidas Patitundi Lane, Calcutta (a); AL/693A, 16-4-59 (b); 16-6-64 (e).

8. (S) Shri A. M. Ali carrying on business under the trade name Messrs. A. M. Ali & Co. (for) Messrs. A. M. Ali & Co., (S) 5 Dr. Sudhir Bose Road, Calcutta-23 (for) 122B Chittaranjan Avenue, Calcutta (a). (S) AL/1018A (for) CL/2294A (b); 18-6-64 (e).

9. Messrs. Bishnupada Chakraborty, Lolit Mohan Chakraborty and Ajit Kumar Chakraborty carrying on business under the trade name Panchkari Chatterjee, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); AT/179A, 27-9-42 (b); 16-6-64 (e).

10. Shrimati Anandi Debi Agarwal, Shrimati Saraswati Debi Agarwal and Shrimati Savitri Debi Agarwal (Partners) carrying on business under the trade name Bagaria Commercial Co. (for) Shrimati Anandi Debi Agarwal, Shrimati Saraswati Debi Agarwal, Shrimati Savitri Debi Agarwal and Shri Bhanwarlal Bohra (Partners) carrying on business under the trade name Bagaria Commercial Co., 1 Rupchand Roy Street, Calcutta (a); AT/3419A, 31-5-57 (b); 16-6-64 (e).

11. Messrs. Nanalal Mehta, Gardhandas Mehta and Jayantilal Mehta carrying on business under the trade name L. Nanlal Brothers, 10/1 Portuguese Church Street, Calcutta (a); AT/2019A, 30-7-48 (b); (A) Emery stone (d); 17-6-64 (e).

12. (S) Messrs. Shashi Kant Bhaichand Shah, Ashvin Kumar Hasmukhlal, Jayant Kumar Bhaichand Shah and Ramesh Ch. Maganlal carrying on business under the trade name Chandrakant & Company (for) Shri Shashikant Shah carrying on business under the trade name Chandrakant & Company, 9 Amratola Lane, Calcutta (a); AT/3852A, 19-10-62 (b); 17-6-64 (e).

13. (S) Messrs. Dhanraj Agarwala, Sitaram Agarwala and Gourisonkar Agarwala (Partners) carrying on business under the trade name Himalayan Merchandise Corporation (for) Messrs. Dhanraj Agarwala, Sitaram Agarwala and Shyamsunder Agarwala (Partners) carrying on business under the trade name Himalayan Merchandise Corporation, Kalimpong (a); DJ/695A, 24-1-52 (b), 9-6-64 (e).

14. Shri Nathmal Sharda (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Nathmall Nandlal, Darjeeling, (1) 35/1 Ladenla Road, Darjeeling (a); DJ/166B, 17-8-61 (b); (A) Coffee, butter, condensed milk and dalmut (d); 15-6-64 (e).

15. Messrs. M. S. Industries & Saw Mills Ltd. carrying on business under the trade name M. S. Industries & Saw Mills Ltd., 3 Fancy Lane, Calcutta (a); EL/3520A, 28-4-62 (b); (A) C. i. castings after the words "Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (c); 12-6-64 (e).

16. Shri Satyabrata Roy carrying on business under the trade name Buildex, (S) 1 British Indian Street, Calcutta-1 (for) 7 Waterloo Street, Calcutta (a); EL/3382A, 8-6-60 (b); (A) Ferrous castings, electrical equipments (d); 15-6-64 (e).

17. Messrs. Edward S. Ezra and S. E. Ezra carrying on business under the trade name United Electric & Engineering Co., 10 Government Place East, Calcutta (a), EL/276A, 24-9-41 (b); (D) Brushes, paint, emery cloth, sand paper, graphite, wood screw, (A) Photographic materials, carbon blocks, carbon rods and carbon brushes, fan, motors, pumps, water heaters (d); 15-6-64 (e).

18. Messrs. Commercial & Industrial Exports Limited, 16 Hare Street, Calcutta (a); EL/3643A, 9-3-64 (b); (D) Gunnies and hessian, (A) Hessian cloth, sacking cloth, hessian bags or sheets, sacking bags or sheets, hessian and sacking rove, hessian and sacking yarn, hessian and sacking twine or twist, jute carpet backing, cotton bagging, scrim cloth, hop cloth, brattice cloth, canvas cloth and bag, proofed canvas or tarpaulin (d); 16-6-64 (e).

19. Shri Pawn Kumar Jain (Proprietor) carrying on business under the trade name Messrs. The Steel Industry (India), (S) 94 Dr. Abani Dutta Road, Howrah (for) 57 Clive Street, Room No. 20, Raja Katra, Calcutta, (A) Calcutta-1 (a); (S) HW/208B (for) RJ/1130A (b), (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Washes, circles, pan axe, iron, utencils, box, drum and other finished goods for plates, sheets, squares, rounds, flats and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of washes, circles, pan, axe, iron, utencils, box, drum and other finished goods (c); 12-6-64 (e).

20. Shrimati Raj Kumari Devi carrying on business under the trade name M. Paul Wire Products, 95 Chakpara Road, Liluah, Howrah (a); HW/2313A, 20-9-61 (b); Insert shaftings, squares, hexagons, flats and pipes after the words "fabricated iron and steel materials" (c); 12-6-64 (e).

21. (S) Shri Mewalal Haloi carrying on business under the trade name Messrs. Gupta Jalpan (for) Messrs. Mewa Lal Haloi, 321 G. T. Road North, Salkia, Howrah (a); HW/1085A, 3-1-50 (b); (D) Sugar, coal, atta, ghee and (1) Any other raw materials. Certified by the purchasing dealer to be required for use in any process in the manufacture of sweetmeat and salted articles such as nimki and kachuri for sale. (A) (1) Raw materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sweetmeats and nontas (c), 16-6-64 (e).

22. Messrs. Ajit Kumar Patra and Kanai Lal Patra carrying on business under the trade name Kaylall Engineering Works, 21/1/1 Deshpran Sasmal Road, Howrah (a); HW/2627A, 6-12-63 (b); (D) Aluminium pot, (A) Insert c. i. aluminium pot after the words "m. s. pins" (c); 15-6-64 (e).

23. (S) Shri Satpal Aggarwal carrying on business under the trade name S. P. Gupta & Co. (for) Shri Jagannath Agarwal carrying on business under the trade name S. P. Gupta & Co., 84 Howrah Road, Howrah (a); HW/2320A, 30-9-61 (b); 16-6-64 (e).

24. (S) Shri Tarak Nath Poddar (Proprietor) carrying on business under the trade name Messrs. Shaha Brothers (for) Messrs. Rabindra Nath Saha, Sarashi Bala Saha carrying on business under the trade name Shaha Brothers, 9 Maharshi Debendra Road, Calcutta (a); JK/1694A, 3-3-48 (b); 5-6-64 (e).

25. Shri Gita Paul (Proprietor) carrying on business under the trade name Messrs. S. Paul & Co., 5 Nawab Lane, Calcutta (a); JK/3090A, 24-9-60 (b), (A) G. i. plug and bend, brush and iron scrap (d); 6-6-64 (e).

26. (S) Messrs. Tulsidas Khatau, Tricamdas Jethabhai, Kishore Kumar Krishna Kumar, Dharamshi Jethabhai, Hansraj Jethabhai, Ranjit Ramdas and Jayant Kumar Tulsidas carrying on business under the trade name Jathabhai Khatau & Co. (for) Messrs Tulsidas Khatau, Tricamdas Jethabhai, Krishna Kumar Jethabhai, Dharamshi Jethabhai, Hansraj Jethabhai, Ranjit Ramdas and Jayant Kumar Tulsidas carrying on business under the trade name Jethabhai Khatau & Co., 13 Narayan Prosad Babu Lane, Calcutta (a); JK/222B, 15-2-56 (b); (D) Mustard oil rape oil, mixture of mustard oil and rape oil with containers and galvanised iron wire (d); 9-6-64 (e).

27. Messrs. P. K. Mukherjee & Co. (Private) Ltd., D 1 Jagannath Ghat Road, Calcutta (a); JK/323A, 25-9-41 (b); (D) And general merchandise as and when required, (A) Electrical items for train-lighting and power signalling and cables and insulating materials (electrical) (d); 9-6-64 (e).

28 (S) Messrs. Bimal Kumar Mitra, Gopaldas Bagree and Gobindram Goenka carrying on business under the trade name Novelty Stationery (for) Shri Gobindram Goenka carrying on business under the trade name Novelty Stationery, 5A Bysack Street, Calcutta (a); JK/2482A, 20-11-52 (b); 10-6-64 (e).

29. (S) Messrs. Kshirode Chandra Ghosh & So (Private) Ltd. (Proprietor) carrying on business und the trade name Messrs. Narendra Mohan Jatind Mohan Satish Chandra Saha (for) Shri Jnanend Nath Ray (Proprietor) carrying on business under t trade name Messrs. Narendra Mohan Jatindra Moh Satish Chandra Saha, 12 Maharshi Debendra Roa Calcutta (a); JK/348A, 27-9-41 (b); 10-6-64 (e).

30. (S) Shri Netai Chand Dey (Proprietor) carr ing on business under the trade name Messrs. Dhire dra Nath Dey & Bros. (for) Messrs. Dhirendra Na Dey, Jitendra Nath Dey, Baidya Nath Dey, Bal Chand Dey and Netai Chand Dey carrying on bus ness under the trade name Dhirendra Nath Dey Bros., 8 Nalini Seth Road, Calcutta (a); JK/2678/ 1-12-55 (b); 12-6-64 (e).

31. Messrs. Nani Lal Basanta Kumar Ltd., 6 Nalini Sett Road, Calcutta (a); JK/61B, 25-9-41 (b (D) Oils and spices, (A) Cocoanut oil, groundnut oi linseed oil, castor oil, mahua oil, mineral oil, whit oil, polang oil, palm oil, tobacco oil, karanjia oil, ric bran oil, ganja oil, pakra oil, cotton seed oil and t oil (d), 12-6-64 (e).

32. Messrs. Hari Prosad Chand Gothia, Ram Nat Chand Gothia and Atmaram Chand Gothia carryin on business under the trade name Dhanraj Hari Pr sad, 71 Bartolla Street, Calcutta (a); JK/681A, 20-9-4 (b), (A) Dry fruits and tinned fruits (d); 13-6-64 (

33. Messrs. Tarak Nath Sen, Jogenath Sen, Deb nath Sen and Mohinath Sen carrying on busines under the trade name Shantal Sen & Co., 7 Nalin Sen Road, Calcutta (a); JK 3131A, 28-7-61 (b) (A Pipe vice and grease cups (d), 13-6-64 (e).

34. (S) Shri Usha Ranjan Dutta (Proprietor) carry ing on business under the trade name Messrs. Lakhm Bhandar (for) Messrs. Debendra Chandra Dutta an Usha Ranjan Dutta carrying on business under the trade name Lakhmi Bhandar, 13/B Digambar Jain Temple Road, Calcutta (a), JK/3287A, 14-10-63 (b) 15-6-64 (e).

35. Sarbasri Probodh Kumar Sen and Nihar Kusum Dutta carrying on business under the trade name Messrs. Dutsen Engineering Enterprises, 219 Old Chinabazar Street, Calcutta (a); LR/3389A 14-11-62 (b); (A) Glass sheet, aluminium sheet (d) 5-6-64 (e).

36. Messrs. The Shalimar Rope Works Ltd., 1 Netaji Subhas Road, Calcutta (a); LR/852A, 23-9-4 (b); (D) All goods of fibre used for manufacture o ropes, cordage and lines, general mili stores and any of the materials certified by the company being required for manufacture of goods, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oxygen gas, acetylene gas, lubricating oil, machine oils and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Ropes, (ii) Cordages and (iii) Lines (c). (D) All classes of fibre and cloth, (A) Hessian cloth, rope manufacturing machines and machine parts and accessories, fibres terrylene, yarn and products, nylon yarn and products, ropes, jute, roves, wool and woollen goods (d); 6-6-64 (e).

37. Shri Chinilal Gandhi and Lalit Kumar Gandhi carrying on business under the trade name Messrs. United Engineering (Eastern) Corporation, 22 Canning Street, Calcutta (a); LR/2124A, 9-8-51 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Oil mill machineries and (ii) Spare parts, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., heat treatment salt, electrodes, gases, lubricating oils, greases, oil seeds. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (1) Oil expeller, (2) Filter press, (3) Disintegrator, (4) Decorticator, (5) Copra cutter, (6) Refinery vessel, (7) Boilers, (8) Oil Mill machinery, (9) Oil mill machinery parts and (10) Flour and 'dal' mill machineries and machine parts (e); (A) Oil mill machinery and its machine parts, rice 'dal' flour mill machineries and their machinery parts, ball bearing, taper bearing, roller bearing, belting, filter press, cloth, tailored and also in rolles, lathe machine, shaping machine, drill machine, planing machine, milling machine (d); 6-6-64 (e).

38. Messrs. The Vanaspati Distributors Ltd., B-5 Gillander House, Netaji Subhas Road, Calcutta (a); LR/3055A, 28-5-51 (b); (A) (1) Ghee, (2) Dehydrated vegetables in sealed containers, (3) Vegetables in sealed containers, (4) Fruits in sealed containers (d); 9-6-64 (e).

39 (S) Sarbasri Abbasbhai Alimohamed Tambawalla and Zainuddin Alimohammed Tambawalla carrying on business under the trade name Messrs. Calcutta Trading Co. (for) Sarbasri Abbasbhai Alimohamed Tambawalla, Aftabhai Ibrahimjee Harerwala, Salebhai Hatimbhai Harrerwala and Zainuddin Alimohamed Tambawalla carrying on business under the trade name Messrs. Calcutta Trading Co., 22 Canning Street, Calcutta (a); LR/3474A, 25-7-63 (b); 10-6-64 (e).

40. Sarbasri Abdullabhoy Sabuwalla, Sabirbhoy Akabarally Barodawala, Aktarbhoy Fidahussain Soniwala and Abbasbhai Fidahussain Bhalgamwala carrying on business under the trade name Messrs. Overseas Hardware Mart, 22 Canning Street, Calcutta (a); LR/3508A, 4-11-63 (b); (A) Pipe, paint, varnish (d); 10-6-64 (e).

41. Shri Dawood Salebhoy Choonawala carrying on business under the trade name Messrs. Phoenix Machinery Stores, 28 Strand Road, Calcutta (a); LR/3476A, 31-7-63 (b); (A) Automobile parts and accessories other than tyre and tube (d); 10-6-64 (e).

42. Messrs. Sree Kisan Mundra and Pannalal Mundra carrying on business under the trade name Messrs. Sree Kisan Pannalal, 16 India Exchange Place, Calcutta (a); LR/3525A, 21-12-63 (b); (A) Muriatic acid, commercial plywood and hessian bag (d); 11-6-64 (e).

43 & 44. Messrs. Kemrub (Private) Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/3263A, 7-8-61 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Beltings, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Beltings (e); 11-6-64 (e).

45. Sarbasri Mahabir Prosad Agarwala and Ram Sarup Agarwala carrying on business under the trade name Messrs. Mohabir Industrial Corporation, 21B Canning Street, Calcutta (a); LR/3529A, 3-1-64 (b); (A) Steel chain, bolts and nuts, jute thread, gunny bags, coal shovel, painting brush, brush lettering, hose clips, seamless tube, chisel, hammer, ebonite rod, measuring tape, ball bearing, broomstick, iron cement, felt, steel wire, hinges, m. s. sheets, g. i. sheets, plates, hacksaw blades (d); 11-6-64 (e).

46. Shri Amar Kumar Dey, Shri Bhabatosh Chandra Dey, Shri Bimal Kumar Dey and Shri Parimal Chandra Dey carrying on business under the trade name Messrs. Great Bengal Rubber Works, (S) 31/1/2 Ram Krishna Samadhi Road, Calcutta (for) 29D Kashi Dutta Street, Calcutta (a), (S) MK/3750A (for) SH/213B (b); 12-6-64 (e).

47. (S) Messrs. Tagore Commercial Corporation (Private) Ltd. (for) Messrs. Tagore Commercial Corporation Ltd., (S) 42A Beadon Row, Calcutta (for) 12 Prosanna Kumar Tagore Road, Calcutta (a); (S) MK/3751A (for) SH/2204A (b); 13-6-64 (e).

48. (S) Shri Ramsumer Singh carrying on business under the trade name Messrs. India Electrical Products (for) Messrs. India Electrical Products, 59 Upper Chitpore Road, Calcutta (a); MK/2978A, 27-2-59 (b); 15-6-64 (e).

49. Shri Ramabatar Jhunjhunwalla carrying on business under the trade name Messrs. Ram & Co., 4 Thakurdas Chakraborty Lane, Calcutta, (A) 43 Bepin Behari Ganguly Street, Calcutta (a); (S) MK/261B (for) MK/3621A (b); 16-6-64 (e).

50. Shri Ajit Kr. Sen and Shri Raghunath Sen (Partners) carrying on business under the trade name Messrs. Orient Industries, 76/1 Cornwallis Street, Calcutta (a), MK/2931A, 3-11-58 (b), (A) Caustic soda (d); 16-6-64 (e).

51. (S) Kamala Basu, Tarun Kumar Basu, Tapas Kumar Basu, Tapan Kumar Basu, Tushar Kumar Basu, Dipty Dutta, Bharati Chaudhury, Saswati Basu, Aditi Basu, Swati Basu and Tapati Sen carrying on business under the trade name Messrs National Enterprises (for) Shri Kaly Charan Basu (Proprietor) carrying on business under the trade name Messrs. National Enterprises, 106/3 Amherst Street, Calcutta-9 (a); MK/3351A, 7-10-61 (b); 17-6-64 (e).

52. Shri Sakti Pada Bhattacharjee and Shri Mukti Pada Bhattacharjee carrying on business under the trade name Messrs. S. P. Bhattacharjee & Brothers 46/1 Bechu Chatterjee Street, Calcutta (a); MK/3663A, 7-12-63 (b); (A) Printing types, perforating machine, hampel quoins (d); 17-6-64 (e).

53. Shri Balai Chandra Bose (Proprietor) carrying on business under the trade name Messrs. Killearn & Co., 106/C Raja Dinendra Street, Calcutta-4 (a): MK/2997A, 17-4-59 (b): (A) Weighing instruments (d); 17-6-64 (e).

54. Shri Purushattamdas Chhawchharia carrying on business under the trade name Messrs. Shree Ambica Iron Industries, 1/A Nandalall Mullick Lane, Calcutta (a); MK/2730A, 21-12-56 (b): (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., grease, lubricating oil, hard coke, ammonium sulphate, cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bolts and nuts, (ii) Washers, (iii) Bailing buckles, (iv) Pins, (v) J. Hooks, (vi) Set screws, (vii) Rivets and (viii) Industrial machine parts and tools for sale (for) (1) Raw materials: M. s. plate cuttings, m. s. rods, iron scraps, zinc, lead, amonium sulphate, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., grease, lubricating oil, cutting and hard coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolts and nuts, (ii) Washers, (iii) Bailing buckles, (iv) Pins, (v) J. Hooks, (vi) Set screws, (vii) Rivets and (viii) Industrial machine parts and tools for sale (c); 18-6-64 (e).

55. Shri Magan'al Jadavji and Jagjibandas Trikenji carrying on business under the trade name Maganlal Judarji, P. O. Belda, Midnapore (a); MN/1071A, 14-2-51 (b): (D) Oils, (A) Groundnut oil, refined groundnut oil, cocoanut oil, furnace oil, soda ash, jute twine and coir rope (d); 9-6-64 (e).

56. Shri Rewatmal Banthia (Proprietor) carrying on business under the trade name Messrs. Banthia Stores, 190 Harrison Road, Calcutta (a): MR/1747A, 22-12-49 (b); (A) Tie and brassieres (d); 13-6-64 (e).

57. Messrs. Panmal Kuhar and Gora Devi Kuhar carrying on business under the trade name Dulichand Bhawarlal, 113 Monohardas Street, Calcutta (a); MR/1218A, 15-5-45 (b): (A) (1) Raw materials: Cloth, (3) Consumable stores, viz., button, thread. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Readymade garments (c); 15-6-64 (e).

58. Shri Radhakishan Verma (Proprietor) carrying on business under the trade name Messrs. Harikissen Balkissen, 113 Monohardas Street, Calcutta (a): MR/1234A, 7-7-45 (b): (A) Aluminium rivets, cotton twine and tapes, g. i. wires, cork sheets (d): 16-6-64 (e).

59. (S) K B. Instrument Co. (Private) Ltd. carrying on business under the trade name K. B. Instrument Co (Private) Ltd. (for) Shri Kanailal Basak carrying on business under the trade name K. B. Instrument Co. Santi Bhawan, Krishnapur Colony, Calcutta-28 (a); PG/2470A, 18-2-61 (b); 6-6-64 (e).

60. (S) Sk. Idrish Ali and Sk. Yunus Ali carrying on business under the trade name Messrs. Muslim Jewellery Works (for) Messrs. Muslim Jewellery Works, Y-234 Akra Road, Bartola, 24-Parganas (a); PG/1525A, 6-10-52 (b); 6-6-64 (e).

61. Shri Mukul Chandra Saha (Proprietor) carrying on business under the trade name Basanti Engineering Works, (S) 10 Barrackpore Trunk Road, Belghoria, District 24-Parganas (for) 114/3 Cornwallis Street, Calcutta (a); (S) PG/3058A (for) SH/3088A (b); 6-6-64 (e).

62 Messrs. Instrument Research Laboratory Ltd., (S) 22 Prince Anwar Shah Road, Calcutta-33 (for) 309 Bowbazar Street, Calcutta (a); (S) PG/3059A (for) CL/1619A (b); 6-6-64 (e).

63. Messrs. Vishindas, Sangatram, Hiranand and Srichandmal carrying on business under the trade name Vishal Bharat Construction Co., Vill. Jagannathpur, P. O. Sonarpur, 24-Parganas, (A) Vill. Ramchandrapur, P. O. Narendrapur, 24-Parganas (1) (a), (S) PG/198B (for) PG/2116A (b); 11-6-64 (e).

64. Shri Mahabir Prasad Agarwal carrying on business under the trade name Messrs. Jiwanram Mahabir Prasad, Balarampur, Dist. Purulia (a), PR/359A, 13-2-62 (b): (A) Insert Lubricants, kerosine oil containers after the word "acid" (d); 12-6-64 (e).

65. Messrs. New India Tannis (Private) Ltd., 22 Brabourne Road, Calcutta-1 (a); RB/394A, 30-12-49 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, oil, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Myrabelan tannery extracts (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Myrabelan tannery extracts (c), 12-6-64 (e).

66. Messrs. Rajniklal Himatlal Kampani and Lolit Kumar Himatlal Kampani carrying on business under the trade name Kampani Brothers, 19 Pollock Street, Calcutta (a); RB/1374A, 31-1-63 (b); (A) Plywood disc and metal fittings (d); 12-6-64 (e).

67. Messrs. Amritlal Bhansali Shantaben G. Bhansale and Sushilaben A. Bhansali carrying on business under the trade name Ashok Brothers, 32B Brabourne Road, Calcutta (a); RB/1348A, 26-10-62 (b); (A) Silver (d); 13-6-64 (e).

68. Shri Baldeva Das Gupta carrying on business under the trade name B. D. Gupta, 14/2 Old Chinabazar Street, Calcutta (a); RB/326A, 18-2-46 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., cutting oil, mobil oil, oxygen acetylene argose gases, cotton waste, cutting tools, abrasive, saw dust, welding electrodes, paints and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical insulating material, screw, electro plating plants and their parts (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical insulating materials and (ii) Screw (c); 13-6-64 (e).

69. (S) Messrs. Khimjee Bhimjee Doshi and Vijoy Singh Bhimjee Doshi carrying on business under the trade name India Grocery House (for) Messrs. Javerbai Sunderdas Doshi and Khimjee Bhimjee Doshi carrying on business under the trade name India Crockery House, 21 Old Chinabazar Street, Calcutta (a); RB/1033A, 16-6-59 (b); (A) Filter complete with candle (d), 13-6-64 (e).

70. Messrs. Shib Nath De, Sahadeb Chandra Seal and Basudeb De carrying on business under the trade name Star Tea Co., 8/1 and 8C Lallbazar Street, Calcutta, Calcutta (3), (A) 24-Parganas (1) (a); RB/58B, 26-6-58 (b); 13-6-64 (e).

71. Messrs. Surendra Nath Chandar, Santosh Kumar Chunder, Susil Kumar Chander, Subodh Kumar Chunder, Monajendranath Chunder, Subhas Kumar Chunder, Pravash Kumar Chunder, Avash Kumar Chunder and Sailendra Nath Chunder carrying on business under the trade name L. N. Chunder & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/223A, 29-9-41 (b); (A) Lead pencil, chalk pencil, ink of varieties, lable tags, thread tags, envelope pins, paper clips, office files, table trays, ink pots, paper weights, calling bells, stencil paper, carbon paper, typewriter ribbons, rubber bands, account books, peon books, gum paste, scribling pads, note books, exercise books, duplicating books, copy books, blotting pads, table glass, blotting paper, white and coloured paper, white and coloured boards, packing paper, ledger paper, tar, corrugated board, tracing paper, manila, ammonia, toilet paper, brush, type oil (lubricating oil for typewriter machine), polish brasso, napthalin flit, phynol, duster, towels, pencil cutters, date stamps, number stamps, rubber and metal stamp pads, sealing wax, foot scale, measuring tape, stapling machines, pen holders, dot pens, dot refills, fountain pen, measurement, file, p. w. d. note books, visiting and invitation cards, binding and rexin cloth, drawing and surveying instruments, graph and sectional paper, sclib cum tape, white and red tape, punching machine, ash and pencil tray, white and brown twine, candle wax, manifold and copy paper, cups saucers, trumbler, glass, waste paper, baskets, blotters, pin cushions, knives, scissors, correcting fluid, diaries and desk calendars, ruller, letter and files cabinet, stencil and bow pen, broomsticks, acid sulphuric, gamaxine powder, bleaching powder, jute leather bag, portfolio bag, cleanse soap, turpentine (d); 15-6-64 (e).

72. Shri Hari Ram Jajodia carrying on business under the trade name Hindusthan Commercial Corporation, 9 Lallbazar Street, Calcutta (a); RB/1422A, 30-9-63 (b); (A) Methyl salicylate, salicylic acid and methyl alcohol (d); 15-6-64 (e).

73. Messrs. Bharat Collieries Ltd. carrying on business under the trade name Messrs. Bharat Collieries Ltd., (S) 18A Brabourne Road, Calcutta (for) 11 Clive Row, Calcutta (a); (S) RB/1471A (for) CR/2312A (b); 15-6-64 (e).

74. Messrs. Bishnu Charan Mukherjee, Tinkari Banerjee and Sukumar Banerjee carrying on business under the trade name Metropolitan Oil Works, Printer's Repository, Trading Agency, 14/2 Old Chinabazar Street, Calcutta (a); RB/224A, 29-9-41 (b); (D) Stationery goods, (A) Nibs, ink, envelope, exercise books, shorthand note book, table pad, bound books, bostich staple machine, pin for staple machine, brushes, paper punching machine, gum liquid, paste, paper clips, drawing instruments, gum dry, drawing colours, drawing pins, pencils, sealing wax, pin balls, erasers, french chalk, liquid amonia, file fastener, cellotape, adhesive tapes, stencilling ink, pen holders, table glass, lead paper weight, glass paper weight, rubber stamp pad, flat files, folder files, era files, waterproof paper, rolls, jute twine, white twine, ammonia paper, ash tray, sponges, loose leaf binders, numbering machines, typewriting and pencil carbon papers, plastic foot scales, dry type stencil papers, typewriting ribbons, corrugated paper rolls, gem clip, stamp pad ink (d); 16-6-64 (e).

75. (S) Messrs. Srinibas Dhar, Gagan Chandra Dhar and Bepin Behari Dhar carrying on business under the trade name M. Dhar & Co. (for) Messrs. M. Dhar, Srinibas Dhar, Gagan Chandra Dhar and Bepin Behari Dhar carrying on business under the trade name M. Dhar & Co., 156/1C Radhabazar Street, Calcutta (a); RB/1A, 30-9-41 (b); 16-6-64 (e).

76. Messrs. Harendra Nath Konch, Chandi Charan Konch, Ramranjan Konch, Shanti Ranjan Konch and Mukti Ranjan Konch carrying on business under the trade name Narayani Press, 14/2 Old Chinabazar Street, Calcutta (a); RB/1171A, 23-11-60 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., ink and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed bound register, (ii) Scribbling pad, board file, paper bags, file cover and (iii) Envelopes and files (tender) binder (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed bound register, (ii) Scribbling pads, board file, paper bags, file cover and (iii) Envelopes and file (tender) binder (c); 16-6-64 (e).

77. (S) Shri Amulya Kumar Sur carrying on business under the trade name Chunder Mohan Sur & Co. (for) Chunder Mohan Sur & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/250A, 3-3-45 (b); 16-6-64 (e).

78. Shri Ramesh Shivdas Sicka carrying on business under the trade name R. Shivdas & Co., (S) P-34 India Exchange Place, Calcutta (for) 12 Lower Chitpur Road, Calcutta (a); (S) RB/1472A (for) CL/3027A (b); 17-6-64 (e).

79. Shri Rameswarlal Khandelwal carrying on business under the trade name Newyork Automobiles, 14 Princep Street, Calcutta, (A) Murgasal, Asansol (a); (S) SL/323B (for) SL/3762A (b); 5-6-64 (e).

80. Messrs. J. L. Morison Son & Jones (India) Private Ltd., 22 Chittaranjan Avenue, Calcutta (a); SL/1394A, 11-10-41 (b); (A) Surgical gloves, bryl cream, face powders, snow, nevea cream, toothpaste, kajal, kum kum, tooth brush, hair brush, comb, nail brush, industrial tapes (d); 5-6-64 (e).

81. Sarbasri Krishna Gopal Chatterjee, Biswanath Chatterjee and Saroj Banerjee (Partners) carrying on business under the trade name Janata Rubber Distributors, 4 Chandney Chawk Street, Calcutta (a); SL/4085A, 9-1-63 (b); (A) Nuts and bolts (d); 5-6-64 (e).

82. Kasim Tyebbhoy and Saleh Tyebbhoy (Partners) carrying on business under the trade name Kems Mercantile Agency, 14 Chittaranjan Avenue, Calcutta (a); SL/4130A, 12-3-64 (b); (A) Sanitary towels, toilet papers, toilet rolls, plastic, dispenser (d); 5-6-64 (e).

83. Messrs. Hindusthan Mill Stores Supply Co. (Private) Ltd., 2 Saklat Place, Calcutta-13 (a); SL/2930A, 5-3-56 (b); (A) Tubular banding and spindle tape (d); 6-6-64 (e).

84. (S) Shri Sukumar Das (Proprietor) carrying on business under the trade name Messrs. Weston Trading Syndicate (for) Sarbasri Sukumar Das and Narayan Chandra Das (Partners) carrying on business under the trade name Messrs. Weston Trading Syndicate, 1 Weston Street, Calcutta (a); SL/3506A, 14-1-60 (b), 6-6-64 (e).

85. (S) Sarbasri Bijon Kumar Ghosh, Dilip Kumar Ghosh, Asit Kumar Ghosh, Rajat Kumar Ghosh, Kartick Chandra Ghosh and Hrishi Kesh Ghosh (Partners) carrying on business under the trade name Messrs. Bidhu Bhusan Ghosh & Sons (for) Messrs. Bidhu Bhusan Ghose & Sons, 31 Wellington Street, Calcutta (a); SL/470A, 25-9-41 (b); 6-6-64 (e).

86. Shri Anil Kumar Dutta (Proprietor) carrying on business under the trade name National Textiles Stores, 1 Chandney Chawk Approach, Calcutta, Head Office 30 Khangrapatty Street, Calcutta (Branch) (a); SL/322B, 18-5-64 (b); (D) Textile machinery parts, (A) Steel reeds, g. v. healds, shuttles, picker, buffer, leather strafl, picking bands, weft fork, box end spring, bow spring, swell spring, shuttle pegs, picking bank pegs, wire healds, lease red, heald steaves, dobby twine, dobby pegs, loom spindles, charka spindles, picker saver, dobby healds, reed hook, weavers and comb, v. belt, mail eyes, wire lingoes, picking plate, picking bands, reed dents, weaver's beam, warper's beam, beam flange, pirms, bobbin, sizing drop pin, warper drop pin, picking nose, dobby machine, unacquered machine, prin winding machine, bobbin winding machine, spindle for winding machine, spindle cap, porcelain cap, porcelain thread guide, shuttle tongue, shuttle spring pegs, shuttle clips, wheel pinion, take up motion, change wheel, sizing flannel, china clay, sizing gum, maize starch, tallow heald cord, spindle oil, electric motor, loom switch, loom starter (d); 6-6-64 (e).

87. Shri Parimal Purkayestha, Jyotisnamoy Deb, Pareshlal Purakayestha, Prasadendu Purakayestha and Narendra Bose (Partners) carrying on business under the trade name National Engineers & Traders, 24 Chittaranjan Avenue, Calcutta (Head office), (A) 12A Netaji Subhas Road, Calcutta (Branch office) (a); (S) SL/324B (for) SL/4130A (b); 6-6-64 (e).

88. Shri Purushotam D. Vasanjee carrying on business under the trade name Tracto Technic Corporation, P-33 Mission Row Extension, Calcutta (a); SL/4003A, 5-7-63 (b); (A) Diesel and petrol engines, rubber hoses, electrical bulbs and wire fan belt (d); 6-6-64 (e).

89. Shri Murari Mohan Mukherjee and Shri Ranjit Kumar Mukherjee (Partners) carrying on business under the trade name Messrs. Uniform Supply Co., 40/4 Doctor Lane, Calcutta (a); TL/2026A, 20-8-56 (b); (A) Boot polish, socks (d); 12-6-64 (e).

90. Sarbasri Basudeo Ganeriwala, Prahladrai Ganeriwala, Krishna Kumar Ganeriwala, Ram Swarup Ganeriwala, Ram Niwas Ganeriwala and Iswari Prosad Ganeriwala (Partners) carrying on business under the trade name Messrs. Mansfield & Sons, 16 Tangra Road, Calcutta (a); TL/945A, 20-8-52 (b), (S) Consumable stores, e.g., industrial gas for welding and coal (for) Consumable stores, viz., nil (c); 12-6-64 (e).

91. Shri Chidanlal Agarwala (Proprietor) carrying on business under the trade name Messrs. Capital Watch Co., 12 Chowringhee Road, Calcutta (a); TL/1089A, 30-1-48 (b); (A) Transistor radio sets (d), 15-6-64 (e).

92. Sarbasri Dosabhai Hormusji Jila, Harmusji Dosabhai Jila and Behram Dosabhai Jila (Partners) carrying on business under the trade name Messrs Roos Electrical Works, 2 Lindsay Street, Calcutta (a); TL/72A, 24-9-41 (b); (A) Refrigerators and all their spare parts, spare parts of air conditioning machinery, tape recorders and spare parts, ball bearing of various descriptions, electro medical apparatus and x-ray spare parts, plastic sheeting, parchment paper, galvanised wire, copper wire for the purpose of shade manufacturing, spare parts of radio, rectifiers, heat dials, time recorders, door closers, hearing aids, resistors, condensors, variable resistors, transistors, switches, tele-coils, transformers, condensors, resistances, valves (d); 15-6-64 (e).

93. Messrs. Bertrams Scott Ltd., (S) 91A Park Street, Calcutta-16 (for) Chartered Bank Building, 4 Netaji Subhas Road, Calcutta (a); (S) TL/2806A (for) LR/3261A (b); 15-6-64 (e).

94. Amulyadhon Pyne (Proprietor) carrying on business under the trade name Messrs. S. C. Pyne & Co., (S) G/59 Hogg Market, Calcutta (for) G/59-60 Hogg Market, Calcutta (a); TL/568A, 6-10-41 (b), 17-6-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 194C.T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registration under the Act were cancelled with effect from date noted against each of them are published for general information:—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Pannalal Oswal, Shri Dhanraj Oswal, Shri Mangatmal Oswal, Shri Malchand Oswal and Shri Joharmal Oswal carrying on business under the

trade name Kothari Brothers, 92 Cross Street, Calcutta, Calcutta-(1) (a); AT/214B, 10-5-54 (b); Cloth, (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of readymade garments for resale (c); Readymade garments, cottons piecegoods and silk (d); 12-6-64 (e).

2. Messrs. Chabildas Agarwala, Ramniwas Agarwala, Omprakash Agarwala and Harikishan Agarwala (Partners) carrying on business under the trade name Sriram Tea House, Kalimpong-(1), P. 4 New Howrah Bridge Approach Road, Calcutta (a); DJ/165B, 17-3-59 (b); Tea (d); 13-6-64 (e).

3. Messrs. National Emporium, 11 Esplanade East, Calcutta (a); EL/1348A, 3-8-46 (b); Cigar, cigarettes, matches, confectioneries, toilets, oilman stores, cloth, drug, roll films, cameras, photo goods (d); 15-6-64 (e).

4. Shri Monomohan Kar Roy carrying on business under the trade name Messrs. Industrial Equipment Co., 3 Fancy Lane, Calcutta (a); EL/3424A, 19-1-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Conveyor hooks (c); Pipe and pipe fittings, bolts, nuts, sanitary fittings, valves, c. i. pipe and fittings, stay wire, stay sets, insulator, aldrops bottle, sampler (d); 16-6-64 (e).

5. Shri Bon Behari Paul (Proprietor) carrying on business under the trade name Messrs. Sreenath Textiles, 37 Shibtolla Street, Calcutta (a); JK/2429A, 30-4-52 (b); (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories, consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of genzi for sale (c); Genzi (d); 10-6-64 (e).

6. Shri Nandlal Rungta (Proprietor) carrying on business under the trade name Nandlal Rungta, 74 Burtolla Street, Calcutta (a); JK/2587A, 13-8-54 (b); Jute, linseed, groundnut oil and groundnut cake powder, gunny bags and hessian (d); 15-6-64 (e).

7. Nirmal Kumar Sikdar carrying on business under the trade name Messrs. N. K. Sikdar, Odlabari, P. O. Manabari, Jalpaiguri (a); JP/1546A, 4-2-57 (b); (1) Raw materials, consumable stores, viz., timber, sawn timber. Provided that all goods for which exemption from payment of taless tax is claimed are used in the actual process of manufacture of the goods named below: Timber (c); Timber and sawn timber (d); 12-6-64 (e).

8. Messrs. Premier Tea Co. Ltd., 8 Royal Exchange Place, Calcutta (a); LR/2484A, 27-1-54- (b); Tea (d); 5-6-64 (e).

9. Messrs. Khan Bhadur W. Rahaman Tea & Estate Co. (Private) Ltd., 8 India Exchange Place, Calcutta, Addl. place of business; P. O. Banarhat, Dist. Jalpaiguri (a); LR/286B, 30-10-59 (b); Plant, machinery, spare parts and accessories, consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); Cloth, blankets, umbrella (d); 5-6-64 (e).

10. Sarbashri Asoram Mohanlal, Roshanlal Sohanlal and Monoharlal (Partners) carrying on business under the trade name Messrs. National Mills Supply Co., 20 Netaji Subhas Road, Calcutta (a); LR/2722A, 14-8-54 (b); Rubber beltings, cotton beltings, rubber conveyor beltings, hair beltings for cotton conveyor beltings, round edged and sq. edged beltings, transmission rubber belt mixed beltings, leather beltings--Indian and foreign make, complete rice machine with spare parts such as c. i. cover, frames, steel blades, buttom bolts and v. knife, flat knife, cover clamps, rice huller screw—Indian and German make, either full accessories or connected with rice mill, leather beltings, leather washers, rubber boxes for rice mill, a. b. packing for machinery, grease oil for ball bearings and its machine belt post, emery powder, paste oil paper, ball bearings, d/row and s/row ball bearings, taper roller bearings, roller bearings, thrust bearings, heavy and light series sparical bearings, ball taper and roller bearings, such as steel ball of all sizes and make, ball retainer for ball bearings, steel spare slebasnut and washers for single and double raw-ball bearings, c. i. blocks for ball bearings, plumber blocks, spare inner and outer and d and s/ball bearings and all kinds of ball bearings, parts connected with ball bearings, pipe wrenches, chain, pipe, spanners, tools chain pulley blocks, spanner sets, steel, and c. iron, rain pipe, long and incut rolls, percision tools, measuring tapes, steel tapes, hacksaw frames, c. i. pulley and couplings for machinery and all sizes, iron, cement, past chemical salt for rice machine, rubber and rubber hosepipe, cotton hosepipe, rubber inseration, rubber sheeting, j. okays emery, carbo poder, copper, lead sheet, lead wools, copper liners, steel bolts, washers, all kinds of steel bolts, sp. washers, cotton waste, g. m. scrap, g. m. ingas, copper ingas (d); 5-6-64 (e).

11. Shri Balai Lal Chowdhury carrying on business under the trade name Messrs. Railway Engineering Corporation, 5B Clive Ghat Street, Calcutta (a), LR/498A, 23-9-41 (b); Hardware (d); 5-6-64 (e).

12. Shri Nirmal Das Gupta (Proprietor) carrying on business under the trade name Timber Syndicate, 14/1 Canal East Road, Calcutta (a); MK/3194A, 25-10-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing box and shook, for sale (c); Packing box (d); 17-6-64 (e).

13. Shri Bijoy Kr. Sadhukhan (Proprietor) carrying on business under the trade name Messrs. Akhil Chandra Sadhukhan, 11 Raja's Chowk, Strand Road, Calcutta (a); RJ/5A, 27-9-41 (b); Lozenges, barley, arrowroot and provisions (d); 16-6-64 (e).

14. Messrs. Poddar Bros, 203/1 Harrison Road, Calcutta (a); RJ/2447A, 29-12-53 (b); All kinds of textile goods, all kinds of silk, woollen, hosiery goods and readymade garments (d); 16-6-64 (e)

15. Messrs. Basudev Haldar and Shyamapada Haldar (Partners) carrying on business under the trade name Basudev Haldar & Co., G. T. Road, Pandua, Hooghly (a); SP/1229A, 5-6-59 (b); Cement (d); 13-6-64 (e).

16. Messrs. G. M. Dutta & Sons, 12 Bipin Behari Ganguly Street, Calcutta (a); SL/2867A, 2-11-55 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments (c); Readymade ornaments, gold and silver (d); 6-6-64 (e).

17. Shri Julian Earnest Abberstein carrying on business under the trade name Messrs. J. E. Abberstein, 66 Bentinck Street, Calcutta (a); SL/3997A, 28-6-63 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed matters (c); 11-6-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 195 C. T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, addresses, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

1. Sarbashri Nripendra Narayan Dutta and Amalendu Narayan Dutta carrying on business under the trade name Messrs. Dutta & Das., 72 Rupnarayan Nandan Lane, Calcutta-25 (a); 379A (AL) (Central), 15-6-64 (b); Raw materials, plant, machinery, spare parts and accessories for the manufacture of fabricated machine parts and components (d).

2. Sarbashri N. S. Malla Deb, B. B. Malla Deb, Rupmanjuri Debi, P. C. Biswas and Chameli Biswas carrying on business under the trade name Messrs. Industrial Casting Corporation, 51 Deshpran Sasmal Road, Calcutta-33 (a); 380A (AL) (Central), 17-6-64 (b); Lime stone and ferrosilicon for the manufacture of tubewell parts and sanitary goods parts castings (d).

3. Messrs. Asansol Wholesale Consumer's Co Operative Society Ltd., 37 Baker Ali Lane, Asansol, Dist. Burdwan (a); 752A (AS) (Central), 29-5-6 (b); Rice, mustard oil, ghee, butter, blue, sh polish, tooth powder, cocoanut oil, tooth past handloom and millmade cloth, cloves (c).

4. Shri Mritunjoy Panja (Proprietor) carrying business under the trade name D. D. Panja & C 26 Amratola Lane, Calcutta (a); 1381A (AT) (Central 17-6-64 (b); Ropes and coir string (c).

5. Shri Ranbir Dev Thakar carrying on busine under the trade name F. R. P. Moulding Corpor tion, Room No. 9, Stephen House, 1st floo Dalhousie Square East, Calcutta-1 (a); 871A (E (Central), 18-6-64 (b); Thinner required directly i the manufacture of fibre glass and reinforce plastic for sale (d).

6. Messrs. Amal Kr. Palchowdhury, Bimal K Palchowdhury and Madan Mohan Pal Chowdhur carrying on business under the trade name Shre Metal & Spring Co., 55/1 L Road, Belgachia Howrah (a); 907A (HW) (Central), 17-6-64 (b).

7. Shri Nandulal Sharma carrying on busines under the trade name India United Agency, Digambar Jain Temple Road, Calcutta-7 (a); 1105 (JK)(Central), 11-6-64 (b).

8. Messrs. Kundulal Agarwal, Trilokchand Agarwa and Kewal Krishan Agarwal carrying on business under the trade name The Indian Tube Manufacturing Co. 5 Narain Prosad Babu Lane, Room No. 19A, 2nd floor, Calcutta (a); 1106A (JK) (Central) 11-6-64 (b).

9. Sarbashri Sanwarmal Lakhoita and Kailash Prosad Ladha carrying on business under the trade name Messrs. Industrial Steel Corporation, 14 Clive Row, Calcutta (a); 1551A (LR) (Central) 6-6-64 (b); Stone chips (c).

10. Sarbashri Kishanlal Daga and Kamala Prosad Surekha carrying on business under the trade name Messrs. Alloy Steel Corporation, 24 Netaji Subhas Road, Calcutta (a); 1552A (LR) (Central) 11-6-64 (b); H. S. and m. s. steel goods which are declared goods u/s 14 of the Central sales Tax Act (c).

11. Shri Ram Kumar Agarwal carrying on business under the trade name Messrs. Ram Kumar Agarwal, 88A Madan Mohan Burman Street, Calcutta (a); 1190A (MK) (Central), 12-6-64 (b). M. S. flats for the manufacture of metalic linear measure (d).

12. Shri Hariram Khandelwal and Shri Krishna Kumar Nathani carrying on business under the trade name Messrs. Jemisco Corporation, 177 A Chittaranjan Avenue, Calcutta (a); 1191A (MK) (Central), 13-6-64 (b); Rubber hand gloves, gummed tape, fire bricks (c).

13. Shri Amarendra Prosad Bal carrying on business under the trade name Bolson Engineering Company, 26 Sisir Bagan Road, Behala, Calcutta 34 (a); 810A (PG) (Central), 9-6-64 (b).

14. Koonal Engineers (Private) Ltd., Salepur Baruipur, 24 Parganas (a); 812A (PG) (Central) 10-6-64 (b).

15. Messrs. Dhanuka Steel Ltd, 5 Mission Row Extension, Calcutta (a); 1138A (RB) (Cenrtal), 15-6-64 (b).

16. Messrs. Ezra Meyers, Nissim Ezekeil, Shamsdean Veerjee and Sahadev Shamsher Rana carrying on business under the trade name Indo-Nepal Fertilizer Co, 14/4 Old Chinabazar Street, Calcutta (a); 1141A (RB) (Central), 17-6-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e. g. Coal, gas and lubricants intended for use in the manufacture of Fertilizers (d).

17. Calcutta Motor Dealers Association, 16 Rajendra Nath Mukherjee Road, Calcutta (a); 1142A (RB) (Central), 18-6-64 (b).

18. Messrs. Cummins Diesel Sales & Service (India) Private Ltd., 139 Beliaghata Road, Calcutta (a); 1596A (SL) (Central), 5-6-64 (b); Diesel engines and their parts (c).

19. Sardar Balmahinder Singh Bains, Sarda-Baljindar Singh Bains carrying on busines under the trade name Singh Auto Corporation, 7 Sooterr kin Street, Calcutta (a); 1597A (SL) (Central), 6-6-64 (b); Motor parts (c).

20. Messrs. The Calcutta Wholesale Consumer's Co-operative Society Ltd., 21 Chittaranjan Avenue, Calcutta (a); 1598A (SL) (Central), 11-6-64 (b); Vanaspati, toilet soaps, washing soaps, tablet, soaps, shaving soaps, medicated soaps, soft and liquid soaps, soap chips, biscuits, betel nuts, black and white pepper, turmeric, cloves, cinnamon, drugs, patentor proprietary medicine, surgical dressings, tapioca globules, bourno vita, ovaltine (c).

S. K. BOSE, Commissioner.

No. 196 C. T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. (S) Messrs. Ofu Lynx Ltd. (for) Messrs. Ofu Lynx (Private) Ltd., (S) P-43 Block H, New Alipur, Calcutta-53 (for) 10 Clive Row, Calcutta (a); (S) 378A(AL) (Central) (for) 1507A(CR) (Central) (b); 18-6-64 (h).

2. (S) Mrs. Anita Banerjee carrying on business under the trade name Messrs. Plaza Engineering Corporation (for) Shri Bijan Kumar Banerjee and Mrs. Anita Banerjee carrying on business under the trade name Messrs. Plaza Engineering Corporation, 12/1 Kalidas Patitundi Lane, Calcutta (a); 203A(AL) (Central), 13-8-59 (b); 16-6-64 (h).

3. (S) Shri A. M. Ali carrying on business under the trade name Messrs. A. M. Ali & Co. (for) Messrs. A. M. Ali & Co., (S) 5 Dr. Sudhir Bose Road, Calcutta-23 (for) 122B Chittaranjan Avenue, Calcutta (a); (S) 381A(AL) (Central) (for) 920A(CL) (Central) (b); 18-6-64 (h).

4. (S) Shrimati Anandi Debi Agarwal, Shrimati Saraswati Debi Agarwal and Shrimati Savitri Debi Agarwal (Partners) carrying on business under the trade name Bagaria Commercial Co. (for) Shrimati Anandi Debi Agarwal, Shrimati Saraswati Debi Agarwal, Shrimati Savitri Debi Agarwal and Shri Bhanwarlal Bohra (Partners) carrying on business under the trade name Bagaria Commercial Co., 1 Rupchand Roy Street, Calcutta (a); 757A(AT) (Central), 30-8-57 (b); 16-6-64 (h).

5. Messrs. Bishnupada Chakraborty, Lolitmohan Chakraborty and Ajit Kumar Chakraborty carrying on business under the trade name Panchkari Chatterjee, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); 31A(AT) (Central), 17-6-57 (b); 16-6-64 (h).

6. (S) Messrs. Shashikant Bhaichand Shah, Ashvin Kr. Hasmukhlal, Jayant Kr. Bhaichand and Ramesh Chandra Maganlal Shah carrying on business under the trade name Chandrakant & Company (for) Shri Shashikant Shah carrying on business under the trade name Chandra Kant & Company, 9 Amratola Lane, Calcutta (a); 1274A(AT) (Central), 19-10-62 (b); 17-6-64 (h).

7. (S) Shri Bhudhmal Jhawar, Shri Udoychand Jhawar and Shri Shankar Lal Jhawar carrying on business under the trade name Shankarlal Omprakash (for) Shankarlal Omprakash, 208 Jamunalal Bazaz Street, Calcutta (a); 282A(AT) (Central), 27-6-57 (b), 17-6-64 (h).

8. (S) Messrs. Sitaram Agarwala, Dhanraj Agarwala and Gourisankar Agarwala carrying on business under the trade name Himalayan Merchandise Corporation (for) Messrs. Sitaram Agarwala, Dhanraj Agarwala and Shyamsunder Agarwala (Partners) carrying on business under the trade name Himalayan Merchandise Corporation, Kalimpong (a); 247A(DJ) (Central), 8-8-57 (b); 9-6-64 (h).

9. Messrs. Rallis India Ltd., 16 Hare Street, Calcutta (a); 50B(EL) (Central), 10-7-57 (b); (D) Jute, cup, leather, vegetable oil and oil cakes (c); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Medicine and drugs (d); 16-6-64 (h).

10. Messrs. J. S. Bachwat, P. C. Agarwal and Ajit Baran Mukherjee carrying on business under the trade name Minex Agencies, 12 Chowringhee Square, Calcutta (a); 336A(EL) (Central), 2-8-57 (b); (A) Turmeric fingers (c); 17-6-64 (h).

11. Shri Satyabrata Roy carrying on business under the trade name Messrs. Buildex, (S) 1 British Indian Street, Calcutta-1 (for) 7 Waterloo Street, Calcutta-1 (a); 628A(EL) (Central), 8-6-60 (b); 17-6-64 (h).

12. Messrs. Rajahbhat Tea Co. Ltd., 3 Netaji Subhas Road, Calcutta-1 (a); 316A(EL) (Central), 31-7-57 (b); (D) Tea seeds (c); 17-6-64 (h).

13. (S) Shri Tarak Nath Poddar (Proprietor) carrying on business under the trade name Messrs. Saha Brothers (for) Messrs. Rabindra Nath Saha and Sarshibala Saha carrying on business under the trade name Saha Brothers, 9 Maharshi Debendra Road, Calcutta (a); 366A(JK) (Central), 11-7-57 (b); 5-6-64 (h).

14. (S) Messrs. Tulsidas Khatau, Tricamdas Jethabhai, Kishore Kumar, Dharamshi Jethabhai, Hansraj Jethabhai, Ranjit Ramdas and Jayant Kumar Tulsidas carrying on business under the trade name Jethabhai Khatau & Co. (for) Messrs. Tulsidas Khatau, Tricamdas Jethabhai, Krishna Kumar Jethabhai, Dharamshi Jethabhai, Hansraj Jethabhai, Ranjit Ramdas and Jayant Kumar Tulsidas carrying on business under the trade name Jethabhai Khatau & Co., 13 Narayan Prosad Babu Lane, Calcutta (a); 40B(JK) (Central), 31-7-57 (b); (D) Mustard oil, rape oil, mixture of mustard oil and rape oil with containers and g. i. wire (c); 9-6-64 (h).

15. (S) Messrs. Kshirode Chandra Ghosh & Sons (Private) Ltd. (Proprietor) carrying on business under the trade name Messrs. Narendra Mohan Jatindra Mohan Satish Chandra Saha (for) Shri Jnanendra Nath Roy (Proprietor) carrying on business under the trade name Messrs. Narendra Mohan Jatindra Mohan Satish Ch. Saha, 12 Maharshi Debendra Road, Calcutta (a); 221A(JK) (Central), 28-6-57 (b); 10-6-64 (h).

16. Shri Bhanu Prokash Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A(JK) (Central), 9-12-63 (b); (A) Ferric alum (c); 10-6-64 (h).

17. (S) Messrs. Gobindram Goenka, Bimal Kumar Mitra and Gopaldas Bagree carrying on business under the trade name Novelty Stationery (for) Shri Gobindram Goenka (Proprietor) carrying on business under the trade name Novelty Stationery, 5A Bysack Street, Calcutta (a); 243A(JK) (Central), 1-7-57 (b); 10-6-64 (h).

18. Shri Mukandlal Ganriwala and Shrimati Sabitri Devi Ganeriwala carrying on business under the trade name Messrs. Ganeriwala & Sons, 33 Netaji Subhas Road, Calcutta (a); 1273A(LR) (Central), 9-12-61 (b); (A) Alumina ferric (alums) (c); 5-6-64 (h).

19. Shri Jitendra Kumar Sen (Proprietor) carrying on business under the trade name Messrs. Oriental Trading Co., 22 Canning Street, Calcutta (a); 680A(LR) (Central), 17-9-57 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Patent and proprietory medicines (d), 5-6-64 (h).

20. Shri Chunilal Gandhi and Lalit Kumar Gandhi carrying on business under the trade name Messrs. United Engineering (Eastern) Corporation, 22 Canning Street, Calcutta (a); 650A(LR) (Central), 7-9-57 (b); (A) Oil mill machinery and its machine parts, rice, dal, flour mill, machineries and their machine parts, ball bearing, roller bearing, filter press cloth tailored as well as in rolls, lathe machine, shaping machines, drill machines, milling machines, planing machines (c); 6-6-64 (h).

21. (S) Sarbasri Abbasbhai Alimohamed Tambawalla and Zainuddin Alimohamed Tambawalla carrying on business under the trade name Messrs Calcutta Trading Co. (for) Sarbasri Abbasbhai Alimohamed Tambawalla, Afetabbhai Ibrahimjee Harerwalla, Salebhai Hatimbhai Harrarwalla and Zainuddin Alimohamed Tambawalla carrying on business under the trade name Messrs. Calcutta Trading Co., 22 Canning Street, Calcutta (a); 1461A(LR) (Central), 25-7-63 (b); 10-6-64 (h).

22. Messrs. Kemrub (Private) Ltd., 14 Netaji Subhas Road, Calcutta (a); 1275A(LR) (Central), 21-12-63 (b); (A) For use in the manufacture of goods for sale: Coal, coke, lubricating oil, The dealer manufacture the following classes of goods: Beltings (d); 11-6-64 (h).

23. Sarbasri S. A. Moochala, A. S. Moochala, S. S. Moochala and T. S. Moochala carrying on business under the trade name Messrs. S. A. Moochala & Co., 24 Netaji Subhas Road, Calcutta (a); 125A(LR) (Central), 26-6-57 (b); (A) Pipes and pipes fittings, tubes and tube fittings, tools, forks, shaftings, bolts, nuts, rivets, washers, hoop iron, expanded metal, wire and wire products, steel wool screws, gun metal, brass products, bronze products, rubber pipes, canvas hose pipes, industrial rubber goods, asbestos, asbestos products (c); 11-6-64 (h).

24. Messrs. Amar Kumar Dey, Bhabatosh Chandra Dey, Bimal Kumar Dey and Parimal Chandra Dey carrying on business under the trade name Messrs. Great Bengal Rubber Works, (S) 31/1/2 Ram Krishna Samadhi Road, Calcutta (for) 29D Kashi Dutta Street, Calcutta (a); (S) 1189A(MK) (Central) (for) 62B(SH) (Central (b); 12-6-64 (h).

25. Shri Indrapal Goyal, Shri Suresh Chandra Goyal and Shri Kissen Goyal carrying on business under the trade name Messrs. Asian Industries, 9 Upper Chitpur Road, Calcutta (a); 1040A(MK) (Central), 6-2-63 (b); (A) Skelps after the word electrodes (d); 15-6-64 (h).

26. Shri Rampratap Goel, Shri Brijlal Goel and Shri Rajpal Goel carrying on business under the trade name Messrs. Maya Galvanizing Works, 9 Upper Chitpur Road, Calcutta (a); 75A(MK) (Central), 22-6-57 (b); (A) Skelp, g. c. sheets and g. p. sheets after the words "Steel furniture and cabinets" (d); 15-6-64 (h).

27. Shri Ramabatar Jhunjhunwalla carrying on business under the trade name Messrs. Ram & Co., 1 Thakurdas Chakraborty Lane, Calcutta, (A) 43 Bepin Behari Ganguly Street, Calcutta (a); (S) 109B(MK) (Central) (for) 1113A(MK) (Central) (b); 16-6-64 (h).

28. (S) Kamala Basu, Tarun Kumar Basu, Tapan Kumar Basu, Tapas Kumar Basu, Tushar Kumar Basu, Dipty Dutta, Bharati Chaudhury, Tapati Sen, Saswati Basu, Adity Basu and Swati Basu carrying on business under the trade name Messrs. National Enterprises, 106/3 Amherst Street, Calcutta-9 (for) Shri Kaly Charan Basu (Proprietor) carrying on business under the trade name Messrs. National Enterprises, 106/3 Amherst Street, Calcutta-9 (a); 914A(MK) Central), 7-10-61 (b); 17-6-64 (h).

29. Shri Sakri Pada Bhattacharjee and Shri Mukti Pada Bhattacharjee carrying on business under the trade name Messrs. S. P. Bhattacharjee & Bros., 46/1 Beehu Chatterjee Street, Calcutta (a); 1164A(MK) Central), 7-3-64 (b); (A) Brass rule after the word "nil" (c); 17-6-64 (h).

30. Shri Krishna Chandra Sahu carrying on business under the trade name Krishna Chandra Sahu, 100 Chandney Chak, P. O. Kharagpur, Midnapore a), 252A(MN) (Central), 26-8-61 (b); (A) Vermilion, oapnut powder, "rita" brand hair oil (c); 6-6-64 (h).

31. Shri Maganlal Jadavji and Jagjibandas Trikanji carrying on business under the trade name Maganlal Jadavji, P. O. Belda, Midnapore (a); 38A(MN) (Central), 27-8-57 (b); (D) Oils, (A) Groundnut oil, refined groundnut oil, til oil, cocoanut oil (c); 9-6-64 (h).

32 Sarbasri Biswanathan Laha, Narayan Prosad Tewari, Dhansukhdas Bhatter B. Khandalwal and B. Tewari carrying on business under the trade name Annapurna Oil Mill, P. O. Belda, Dist. Midnapore a); 129A(MN) (Central), 14-11-58 (b); (A) Oil mills' machine and machine parts (d); 10-6-64 (h).

33. Shri Prabhudayal Agarwalla carrying on business under the trade name Prabhudayal Gouri Sankar, 126 Railway Market, P. O. Kharagpur, Midnapore (a); 471A(MN) (Central), 1-5-64 (b); (A) Groundnut oil (c); 11-6-64 (h).

34. Shri Mangilal Guriya (Proprietor) carrying on business under the trade name Messrs. Associated Electricals and Equipments Corporation, 157 Netaji Subhas Road, Calcutta (a); 1016A(MR) (Central), 25-3-64 (b); (A) Lightning arresters and its accessories, measuring and testing instruments and its accessories (c); 16-6-64 (h).

35. (S) Shri Monotosh Kumar Guha carrying on business under the trade name Standard Metal Industries (for) Messrs. Standard Metal Industries, 372/66 Russa Road, South, Calcutta-33 (a); 209A(PG) (Central), 21-9-57 (b); 6-6-64 (h).

36. (S) K. B. Instrument Co. (Private) Ltd. carrying on business under the trade name K. B. Instrument Co. (Private) Ltd. (for) Shri Kanailal Basak carrying on business under the trade name K. B. Instrument Co., Santi Bhawan, Krishnapur Colony, Calcutta-28 (a); 526A(PG) (Central), 1-3-61 (b); 6-6-64 (h).

37. Messrs. Instrument Research Laboratory Ltd., S) 22 Prince Anwar Shah Road, Calcutta-33 (for) 309 Bowbazar Street, Calcutta (a); (S) 811A(PG) (Central) (for) 472A(CL) (Central) (b), 9-6-64 (h).

38. Messrs. Srichandmal, Hiranand, Vishindas and Sangatram carrying on business under the trade name Vishal Bharat Construction Co., Vill. Jagannathpur, P. O. Sonarpur, 24-Parganas, (A) Vill. Ramchandrapur, P. O. Narendrapur, 24-Parganas (1) (a); (S) 72B(PG) (Central) (for) 719A(PG) (Central) (b); 11-6-64 (h).

39. Shri Mahabir Prasad Agarwala carrying on business under the trade name Messrs. Jiwanram Mahabir Prasad, Balarampur, Dist. Purulia (a); 285A(PR) (Central), 19-1-62 (b); (A) (Insert) lubricants, kerosine oil containers after the word "acid" (c); 12-6-64 (h).

40. (S) Messrs. Vijoy Singh Bhimjee Doshi and Khimjee Bhimjee Doshi carrying on business under the trade name India Crockery House (for) Messrs. Javerbai Sunderdas Doshi and Khimjee Bhimjee Doshi carrying on business under the trade name India Crockery House, 21 Old Chinabazar Street, Calcutta (a); 735A(RB) (Central), 16-6-59 (b); 13-6-64 (h).

41. Messrs. Shib Nath De, Sahadeb Chandra Seal and Basudev De carrying on business under the trade name Star Tea Co., 8/1 & 8C Lallbazar Street, Calcutta, Calcutta (3); (A) 42B(RB) (Central), 9-6-59 (b); 13-6-64 (h).

42. Shri Nanji Hardas Patel carrying on business under the trade name Ruby Corporation, 18B Sukeas Lane, Calcutta (a); 1072A(RB) (Central), 28-6-63 (b); (A) (1) G. i. pipes and fittings, (2) Electrical goods, (3) Machinery and spares, (4) Non-ferrous metal goods, (5) Iron scraps, (6) Lifting equipments such as jacks, chain pulley blocks, turn buckles, 'd' shackles, wire rope sling, pull hoists, (7) Wire nails, (8) Rope of all descriptions, (9) Tools, (10) Tractor spares, (11) Welding accessories (c); 15-6-64 (h).

43. Messrs. Dahyalal T. Shah and Ramriklal V. Bavishi carrying on business under the trade name Orient Mc.Intyre & Co., 14/2 Old Chinabazar Street, Calcutta (a); 646A(RB) (Central), 26-2-58 (b); (D) Machinery (c); 15-6-64 (h).

44. Messrs. Bharat Collieries Ltd., (S) 18A Brabourne Road, Calcutta (for) 11 Clive Row, Calcutta (a); (S) 1139A(RB) (Central) (for) 377A(CR) (Central) (b); 15-6-64 (h).

45. (S) Messrs. Harendra Nath Konch, Chandi Charan Konch, Ram Ranjan Konch, Santi Ranjan Konch and Muktiranjan Konch carrying on business under the trade name Narayani Press, 14/2 Old Chinabazar Street (for) Narayani Press, 14/2 Old Chinabazar Street, Calcutta (a); 871A(RB) (Central), 23-11-60 (b); 16-6-64 (h).

46. (S) Shri Amulya Kumar Sur carrying on business under the trade name Chunder Mohan Soor & Co. (for) Chunder Mohon Soor & Co., 14/2 Old Chinabazar Street, Calcutta (a); 227A(RB) (Central), 1-7-57 (b); 16-6-64 (h).

47. Shri Ramesh Shivdas Sicka carrying on business under the trade name R. Shivdas & Co., (S) P-34 India Exchange Place, Calcutta (for) 12 Lower Chitpur Road, Calcutta (a); (S) 1140A(RB) (Central) (for) 892A(CL) (Central) (b); 17-6-64 (h).

48. Messrs. Chandy Charan Dass & Co. Private) Ltd., 150 Dharamtolla Street, Calcutta (a); 470A(SL) (Central), 30-7-57 (b); (A) Varnish for the manufacture of poster, show cards, calendar, books, charts, labels, catalogue for sale (d); 5-6-64 (h).

49. Messrs. Aceto Chemicals (Private) Ltd., 183/2 Dharamtolla Street, Calcutta, Calcutta (1) (a); 131B(SL) (Central), 28-4-64 (b); (A) (1) Raw materials: Amyl, butyl, ethyl, methyl, acetic, nitric, salicylic, sulphuric, soda ash, caustic soda, caustic potash, citronella oil, terpine oil, (3) Consumable stores, viz., steam coal, heating and fuel oil, for the manufacture of "aromatic chemicals, acetates, salvents, methyl, salicylate, lotions, mercury for sale (d); 5-6-64 (h).

50. Shri Rameshwar Lal Khandelwal carrying on business under the trade name Messrs. New York Automobiles, 14 Princep Street, Calcutta, (A) Asansol (1) (a); (S) 136B(SL) (Central) (for) 1238A(SL) (Central) (b); 5-6-64 (h).

51. Karim Tyebbhoy and Saleh Tyebbhoy carrying on business under the trade name Messrs. Kems Mercantile Agency, 14 Chittaranjan Avenue, Calcutta (a); 1469A(SL) (Central), 20-8-63 (b); (A) Sanitary towels, toilet paper, toilet rolls, plastic dispenses (c); 5-6-64 (h).

52. Sarbasri Biswanath Mukherjee, Krishna Gopal Chatterjee and Saroj Ranjan Banerjee (Partners) carrying on business under the trade name Messrs. Janata Rubber Distributors, 4 Chandney Chawk Street, Calcutta (a); 1519A(SL) (Central), 17-12-63 (b); (A) Automobile nuts and bolts (c); 5-6-64, (h).

53. Messrs. J. L. Morison Son & Jones (India) Ltd., 22 Chittaranjan Avenue, Calcutta (a); 190A(SL) (Central), 28-6-57 (b); (A) Surgical gloves, brylcream, face powder, snow, nevea cream, tooth paste, kajal, kum kum, tooth brush, hair brush, comb, nail brush, industrial tapes (c); 5-6-64 (h).

54. (S) Shri Sukumar Das (Proprietor) carrying on business under the trade name Messrs. Weston Trading Syndicate (for) Sarbasri Sukumar Das and Narayan Chandra Das (Partners) carrying on business under the trade name Messrs. Weston Trading Syndicate, 1 Weston Street, Calcutta (a); 1111A(SL) (Central), 29-8-60 (b); 6-6-64 (h).

55. (S) Sarbasri Bijan Kumar Ghosh, Dilip Kumar Ghose, Asit Kumar Ghose, Rajat Kumar Ghosh, Kartick Chandra Ghosh and Hrishikesh Ghosh (Partners) carrying on business under the trade name Messrs. Bidhu Bhusan Ghosh & Sons (for) Bidhu Bhusan Ghosh & Sons, 31 Wellington Street, Calcutta (a); 391A(SL) (Central), 23-7-57 (b); 6-6-64 (h).

56. Messrs. Hindusthan Mill Stores Supply Co. (Private) Ltd., 2 Saklat Place, Calcutta (a); 43A(SL) (Central), 18-6-57 (b); (A) Tubular banding and spindle tape (c); 6-6-64 (h).

57. Shri Anil Kumar Dutt (Proprietor) carrying on business under the trade name Messrs. National Textile Stores, 1 Chandney Chawk, Calcutta, Calcutta (1) (a); 135B(SL) (Central), 18-5-63 (b); (D) Textile machinery parts, (A) Steel reeds, g. v. healds, shuttles, picker, buffer, leather straff, picking bands, weft fork, box and spring, bow spring, swell spring, shuttle pegs, picking bank pegs, wire healds, lease red, heald steaves, dobby twine, dobby pegs, loom spindles, charks spindles, picker saver, dobby healds, reed hook, weavers and comb, v. belt, mail eyes, wire lingoes, picking bands, reed dents, weaver's beam, warper's beam, beam flange, pirms, bobbin, sizing drop pin, warper drop pin, picking nose, dobby machine, unacquered machine, prin winding machine, bobbin winding, machine, spindle for winding machine, spindle cap, porcelain cap, porcelain thread guide, shuttle tongue, shuttle spring, shuttle clips, shuttle pegs, shuttle clips, wheel pinion, take up motion, change wheel, sizing flannel, china clay, sizing gum, maize starch, tallow, heald cord, spindle oil, electric motor, loom switch, loom, starter (c); 6-6-64 (h).

58. Sarbasri Parimal Purkayastha, Paresh Lal Purkayastha, Shree Prasadendu Purkayastha, Shree Jyotirmoy Deb and Narendra Nath Basu carrying on business under the trade name Messrs. National Engineers and Traders, 24 Chittaranjan Avenue, Calcutta, (A) Calcutta (1) (a); (S) 137B(SL) (Central) (for) 1561A(SL) (Central) (b); 6-6-64 (h).

59. Sarbasri Dosabhai Hormusji Jila, Harmusji Dosabhai Jila and Behram Dosabhai Jila (Partners) carrying on business under the trade name Messrs Roos Electrical Works, 2 Lindsay Street, Calcutta (a); 314A(TL) (Central), 30-7-57 (b); (A) Tape recorders and spare parts, ball bearings of various descriptions, electro medical apparatus and x-ray spare parts, plastic sheeting, parchment papers, galvanised wire, copper wire for the purpose of shade manufacturing, spare parts of radio, transistors, condensors, resistances, valves, rectifiers, heat dials, time recorders, door closers, hearing aids, resistors, condensors, variable resistors, transistors, switches, telecoils, transformers (c); 15-6-64 (h).

60. Messrs. Bertrams Scott Ltd., (S) 91A Park Street, Calcutta (for) Chartered Bank Building, 4 Netaji Subhas Road, Calcutta (a); (S) 900A(TL) (Central) (for) 1269A(LR) (Central) (b); 15-6-64 (h).

61. Amulyadhan Pyne (Proprietor) carrying on business under the trade name Messrs. S. C. Pyne & Co., (S) G/59 Hogg Market, Calcutta (for) G/59/60 Hogg Market, Calcutta (a); 460A(TL) (Central), 12-4-58 (b); 17-6-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 197 C. T.—25th June 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes :—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Pannalal Oswal, Shri Dhanraj Oswal, Shri Mangatmal Oswal, Shri Malchand Oswal carrying on business under the trade name Kothari Brothers, 92 Cross Street, Calcutta, Calcutta-1 (a); 19B (AT) (Central) 2-7-57 (b); Central textile goods and materials for manufacture of readymade garments (d); 12-6-64 (h).

2. Messrs. Chabildas Agarwala, Ramniwas Agarwala, Omprakash Agarwala and Harikishan Agarwala (Partners) carrying on business under the trade name Sriram Tea House, Kalimpong, (1) P. 4 New Howrah Bridge Approach Road, Calcutta (a), 52B (DJ) (Central); 22-6-59 (b); Tea (c); 13-6-64 (h).

3. Shri Monomohan Kar Roy carrying on business under the trade name Messrs. Industrial Equipment Co., 3 Fancy Lane, Calcutta (a); 667A (EL) (Central), 20-2-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Conveyor hook (d); 16-6-64 (h).

4. Shri Bon Behari Paul (Proprietor) carrying on business under the trade name Messrs. Sree Nath Textiles, 37 Shibtolla Street, Calcutta (a); 310A (JK) (Central), 4-7-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Than, thread, yearn, needle, boaw, boxes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Genzi (d); 10-6-64 (h).

5. Shri Nandlal Rangta (Proprietor) carrying on business under the trade name Nandlal Rangta, 74 Burtolla Street, Calcutta (a); 549A (JK) (Central), 31-7-57 (b); Jute, linseed, groundnut oil and groundnut cake powder, gunny bags, hessian (c); 15-6-64 (h).

6. Messrs. Tea Co. Ltd., 8 India Exchange Place, Calcutta (a), 1115A (LR) (Central), 10-12-59 (b); Tea (c); 5-6-64 (h).

7. Messrs. Khan Bahadur W. Rahaman Tea & Land Co. (Private) Ltd., Additional place of business : Roa Bari Tea Estate, Post Office Banarhat, District Jalpaiguri (a); 96B (LR) (Central), 29-4-59 (b); Tea (c), Raw materials, plants, machinery and accessories, spare parts and consumable stores. The dealer manufactures the following class of goods namely : Tea (d); Packing materials, tea chests and fittings, jute goods, hoop iron and nails (g); 5-6-64 (h).

8. Sarbashri Mohanlal Ashuram, Sohanlal Roshanlal and Monoharlal carrying on business under the trade name Messrs. National Mills Supply Co., 20 Netaji Subhas Road, Calcutta (a); 122A (LR) (Central), 22-6-57 (b); Mill stores and hardware (c); 5-6-64 (h).

9. Shri Balailal Chowdhury carrying on business under the trade name Messrs. Railway Engineering Corporation, 5B Clive Ghat Street, Calcutta (a); 734A (LR) (Central), 8-11-57 (b); Ball and roller bearings, ball bearing, plumber, blocks, c. i. rope, pullyes, g. m. valve, and cocks, asbestos packing and jointing, copper pipes and rods, wire and manila and rope, wire netting and fencing materials, carbon tools, steel (round and flat), british make paint, c. i. v. grooved pulleys (c); 5-6-64 (h).

10. Messrs. Basudev Halder and Shyamapada Halder (Partners) carrying on business under the trade name Basudev Halder & Co., G. T. Road, Pandua, Hooghly (a); 133A (SP) (Central), 20-6-59 (b); Cement (d); 13-6-64 (h).

S. K. BOSE, Commissioner.

No. 198 C.T.—25th June 1964.—In pursuance of the provisions of Rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:-

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-139928 to N-139930 ..	Messrs. Kunja Behari Saw, P.O. Raniganj, Dist. Burdwan 239A(AS)(Central).
(2) N-115852 to N-115875 ..	Messrs. Shaha Brothers, 9 Maharshi Debendra Road, Calcutta. 366A(JK)(Central).
(3) N-166148 to N-166155 ..	Messrs. Liladhar Ajoy Kumar, Dinbazar, Jalpaiguri. 19A(JP)(Central).
(4) N-175376 to N-175400 ..	Messrs. Hind Jute & Hessian Co., 14/5 Clive Row, Calcutta. 282A(LR)(Central).

S. K. BOSE, Commissioner.

No. 202 C.T. 2nd July 1964.—In pursuance of the provisions of sub rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :-

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-085109 and A-085110	Messrs. Ashoke Stores, Dinhata, Cooch Behar. CB/949A.
(2) A/9-863566 to A/9-863575.	Messrs. Basak & Co., 22 Raja Woodmunt Street, Calcutta. CR/312A.
(3) B-386613 ..	Messrs. Kalitara Glass Moulding Works (Private) Ltd., 71/3 Dharamtala Road, Salkia, Howrah. HW/1706A
(4) A/12-054210 ..	Messrs. Industrial Containers Ltd., 21 Netaji Subhas Road, Calcutta. LR/3189A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd.)

S. K. BOSE, Commissioner.

No. 203 C.T.– 2nd July 1964. In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-006459 and B-006460	Messrs. Basanti Auto Stores G. T. Road, Burdwan. BN/1191A.
(2) B-180690 ..	Messrs. Shankar Plastic Works, 10 Shree Arabind Road, Salkia, Howrah. HW/2163A.
(3) C-097318 and C-097319, D-064531.	Messrs. Banthia Brothers, 95 Dharamtala Road, Salkia, Howrah. HW/96A.
(4) A-368719 to A-368723, A-368776 to A-368800.	Senco Jewellers (Private) Ltd., 106 Rabindra Sarani, Calcutta MK/132B.
(5) B-001489 to B-001495 ..	Messrs. Shambhulal Monoharlal, Purulia. PR/343A.

S. K. BOSE, Commissioner.

No. 10548C.T. — 25th June 1964. — Shri Jyoti Bhusan Sen Gupta, Commercial Tax Officer, Grade II, of Chinabazar charge, has been granted earned leave for sixteen days from 6th July 1964 to 21st July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 10667C.T. — 26th June 1964. — Shri Santi Sekhar Mukherjee, Commercial Tax Officer, Grade II, of Sealdah charge, has been granted earned leave for twenty-seven days from 15th June 1964 to 11th July 1961 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 10730C.T. — 27th June 1964. — Shri Kalyan Kumar Mukherjee, Commercial Tax Officer, Grade II, of Jorasanko charge, has been granted earned leave for six days from 7th March 1964 to 12th March 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

No. 10912C.T.—2nd July 1964.—Shri Priya Ranjan Guha, Commercial Tax Officer, Grade II, of Shambazar charge, has been granted earned leave for sixten days from 7th May 1964 to 22nd May 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11007C.T.—2nd July 1964.—Shri Samarendra Nath Sadhu, Commercial Tax Officer, Grade I, of Purulia charge, has been granted earned leave for twenty days from 8th June 1964 to 27th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

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The Calcutta Gazette

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RAVANA 1] THURSDAY, JULY 23, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL
NOTIFICATIONS

No 199 C. T.—2nd July 1964.—In pursuance of e provisions of section 9 of the Bengal Finance les Tax) Act, 1941 (Bengal Act VI of 1941), e following names and addresses of newly regis-ed dealers together with a description of the ods covered by their registration certificates are blished for general information :—

tes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

. Sm. Tarulata Dessi carrying on business under trade name Messrs. New Alipur Surki Mill, Chetla Road, Calcutta (a); AL 1019A, 22-6-64 (1) Raw materials, (2) Plant, machinery, spare ts and accessories. Provided that all goods for ich exemption from payment of sales tax is imed are intended for use in the actual process manufacture of the goods named below : (i) rkey and cinder dust (c).

2. Sm. Bina Das Gupta carrying on business der the trade name Messrs. Indian Standard Wire oducts, 62 Alipur Road, Calcutta-27 (a); AL 21A, 25-6-64 (b); (1) Raw materials. (2) Plant, chinery, spare parts and accessories. Provided t all goods for which exemption from payment sales tax it claimed are intended for use in actual process of manufacture of the goods ned below : (i) M.s. wire (c).

3. Shri Sarashi Charan Bhaumik carrying on business under the trade name Messrs. Electrometiks, 19B Tarak Dutta Road, Calcutta 19 (a). BH/3649A, 16 6 64 (b); Raw materials, machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Resistance, rheostat, potentiometer, fuses, microfuses, coils, transformers, chokes, battery chargers, switch boards, emergency lighting unit (c);

4. Messrs. Shri Charat Ram Shri Dhar (Private) Ltd. carrying on business under the trade name Messrs. Associated Industrial Distributors, 49/1 Gariahat Road, Calcutta-19 (a); BH 3650A, 18 6 64 (b); Supersynthetic enamelled copper wire, d. c. c. wire, p. c. c. wire, d. p. c. wire, p. v. c. wire (d).

5. Shri Balai Chandra Nandi (Proprietor) carrying on business under the trade name Messrs. Ram Krishna Mistanna Bhandar G. T. Road, Memari, Burdwan (a); BN 1431A, 24-6-64 (b); (1) Raw materials, (3) Consumable stores viz. Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Sweetmeats and nonta goods (c).

6. Aluminium Industries (Assam) (Private) Ltd., 1 Bonfield Lane. Calcutta (a); CR 3473A. 17 6-64 (b); Steel pipes and aluminium rods and sheets (d).

7. Messrs. Mangaturam Agarwala and Satyanarayan Thard carrying on business under the trade name Industrial Stores Supply Co., 91 1 Kalupara Lane, Salkia, Howrah (a), HW 2765A, 20 6 64 (b); (1) Cast iron scrap, mild steel scrap, b. p. sheets, m. s. angles, m. s. rounds, m. s. flats, r. s. joists, m s. channels, m. s. plates and m. s. rails. (2) Stores materials aligator, hair and rubber belting, bolt nuts, ball bearing, bentonite powder, buckets, cane buskets, carpentry instruments, chalk, jute and coconut string, cotton waste,

oxygen and acetylene, cylinders, carbide, drills and reamers, dies and taps, electrodes, electric lamp, fittings emery cloth, files, fireclay, fire bricks, fire wood and timber, grinding wheel, grease, graphite powder, coal dust, soap stone powder, wire netting and wire products, paints and varnish, blowers, shovels and wooden handles, carbon and high speed steel, hacksaw blades, wires and nails, kudal, hammers, limestone, sand and moulding, sand, locks, Mollases, lubricating oils, measuring tools, brush, rivets, rail key, screws, washers, manganese silicon. (3) C. I. pipes and fittings, g. i pipes and fittings c. i pans machinery parts and general casting, sanitary goods (d).

8. Shri Misry Lal Shaw carrying on business under the trade name Messrs. Misry Lal Shaw, 1/14 I. R. Belilious Lane, Howrah (a); HW/2766A, 20-6-64 (b); Flats, rods, rounds, squares, angles and joists (d).

9. Shri Mohan Lall Kodaly carrying on business under the trade name Messrs. Baby Engineering Co., 29/1 Haldarpara Lane, Howrah (a); HW/2767A, 20 6 64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale ; (i) Signal equipments, vacuum equipments and wagon components (c); Signal equipments, vacuum equipments and wagon equipments (d).

10. Messrs. Keshab Chandra Roy and Sunil Kumar Koley carrying on business under the trade name Tube Febricator, 157/1 Narasingha Dutta Road, Howrah (a); HW 2768A, 20-6 64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e. g. machine oil, lubricants, coal and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Pipe fittings (c); Pipe fittings (d).

11. Shri Bidoy Bhusan Bhattacharjee carrying on business under the trade name Messrs. B. B. Engineering Concern, 43 Bisweswar Banerjee Lane, Howrah (a); HW 2770A, 24-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e. g. Lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale : (i) Electrical components, mill machinery parts and air conditioning components (c); Electrical components, mill machinery parts and air conditioning components (d).

12. Messrs. Dibakar Hazra and Tara Pada Hazra carrying on business under the trade name Lakshmi Industries Company, 76/4 Benaras Road, Belgachia, Howrah (a); HW/2771A, 25 6-64 (b).

13. Shri Shishir Roy carrying on business under the trade name Messrs. Karmar & Co, 22B D. L. Roy Street, Calcutta (a); MK 3754A, 19 6-64 (b); (1) Raw materials, (2) Brass pipe, brass sheets, aluminium sheets, glass sheets, electric holder and wires, brass and aluminium circle. (2) Machinery, spare parts. (3) Consumable stores, viz., Nitric and sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Electrical sheds, electrical brackets and pendents for sale (c).

14. Shri Lakshman Singh, Shri Chhangur Singh and Shri Uma Shankar Jayaswal carrying on business under the trade name Messrs. Friends Iron & Steel Co, 2 Chalta Bagan Lane, Calcutta (a), MK/3755A, 20 6-64 (b); Defective c. r. sheet, Defective black sheet, m. s. plates, m. s. flats, m. s. rounds, m. s. channels and joist (d).

15. Shri Pravat Kumar Chakravarty, Shri Gopendra Krishna Chakravarty, Shri Hemendra Krishna Chakravarty and Shri Narendra Krishna Chakravarty carrying on business under the trade name Messrs. Asha Industries Metal Works, 138 Tarak Pramanick Road, Calcutta (a); MK/3756A, 24 6 64 (b); (1) Raw materials. Hingor, g. i pipes, rubber insulators, sackles, split pins, screw, bolts, nuts washers, (2) Machinery, spare parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Down rods for ceiling fan, canuopy for ceiling fans and strips for ceiling fans for sale. (c).

16. The Society carrying on business under the trade name Technology Co-operative Cantoen Ltd I. I. Compound, Hijli, P.O. Kharagpur, Midnapore (a); MN/1728A, 15-6-64 (b); (1) Raw materials namely, tea and coffee, (3) Consumable viz., ground nut oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below : (i) Manufactured tea, (ii) Manufactured coffee, (iii) Sweets, (iv) Salted items and (v) Cooked food (c).

17. Sarbasree Binoy Kumar Chowdhury, Nirmal Kumar Chowdhury, Basana Bhusan Chowdhury Nirode Baran Chowdhury and Amal Kumar Chowdhury carrying on business under the trade name Silda Trading Society, P.O. Silda, Midnapore (a) MN/1729A, 17-6-64 (b); Cart wheel axle, cart wheel rim, corriander seeds, aniseeds, poppy seeds, cummin seeds, carway seeds, soda ash, groundnut oil, ghee, sugarcandy, catechu, cardamon, resin and lime (d).

18. Messrs. Jyotirmoyee Mukherjee and Jitendra Nath Batavyal carrying on business under the trade name Kaypeeayex Industries, 59/135 Prince Anwar Shah Road, Calcutta-45 (a); PG/3060A. 13-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e. g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Spherical washers, crane guards and coupling guards (c).

19. Shri Trilochan Chatterjee carrying on business under the trade name Continental Traders, P-36 India Exchange Place Extension, Calcutta,

Calcutta-1 (a); RB/107B, 24-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Machinery parts (c).

20. Sm. Nihar Kumar Mitra, Netai Roy carrying on business under the trade name Messrs. Matropole Engineering Works, 47A B. T. Road, Calcutta 50 (a); SH/3495A, 12-6-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Screws, bolts, nuts, spindles, electrical parts, machine parts (c).

21. Shri Rabindra Nath Chatterjee carrying on business under the trade name Messrs. Modern Engineers, 7/B Shyama Charan Maitra Lane, Calcutta-36 (a); SH/3496A, 16-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Conduit pipes, air conditioner's bodies, machine parts (c).

22. Shri Goutam Bose carrying on business under the trade name Messrs. S. K. Bose & Sons, 44/B Kali Krishna Tagore Street, Calcutta-6 (a); SH/3497A, 17-6-64 (b); Non-ferrous metals, cutting tools, fertiliser (d).

S. K. BOSE, Commissioner.

No. 200 C. T.—2nd July 1964. - In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of amendment.

1. Dipak Kumar Das carrying on business under the trade name Messrs. Dipak Kumar Das, 36/F Beninandan Street, Calcutta-25 (a); AL/949A, 17-5-63 (b); (A) Brass monograms (d); 22-6-64 (e).

2. Thanwardas, Hundrajmal, Anandram, Amarprakash and Suroj Prakash carrying on business under the trade name Messrs. Thanwardas & Co., 3/1/4 Kedar Bose Lane, Calcutta-25, Balanagar, 24-Parganas (a); AL/73B, 29-12-60 (b); (A) Bricks and bats (d); 22-6-64 (e).

3. (S) Veliji Parbat Patel, Visram Parbat Patel, Shyamji Nanji Patel and Velji Dhanji Patel carrying on business under the trade name Messrs. Krishna Timber Co. (for) Velji Parbat Patel carrying on business under the trade name Messrs. Krishna Timber Co., 19 Rakahaldas Auddya Road, Calcutta (a); AL/944A, 4-4-63 (b); 22-6-64 (e).

4. Messrs. Bharat Steel Metal Industries Ltd., (S) 36A and B Pratapaditya Road, Calcutta-26 (for) 6A Surendra Nath Banerjee Road, Calcutta (a); (S) AL/1020A (for) TL/1041A (b); 24-6-64 (e).

5. Messrs. Indian National Diesel Engine Co. Ltd., 207 Lower Circular Road, Calcutta (a); BH/3575A, 28-3-56 (b); (A) Pumps run with kerosene, gasoline, oil, petrol, generating sets, alternators (d); 12-6-64 (e).

6. Messrs. Skabco (Private) Ltd., 18/52 Dover Lane, Calcutta (a); BH/337B, 24-7-63 (b); (A) Wire rope, brass nuts, g. i. spindles, bolts, welding sets, copper wire (d); 12-6-64 (e).

7. Messrs. Usha Sales (Private) Ltd., (S) 49/1 Gariahat Road, Calcutta (for) 65 Southern Avenue, Calcutta (a); BH/302B, 1-4-60 (b); 12-6-64 (e).

8. Shri Radha Kishan Sarawagi and Mahesh Chandra Shah carrying on business under the trade name Messrs. Nipha Engineers, (S) 55 Canning Street, Room No. 38, 3rd floor, Calcutta (for) 40 Netaji Subhas Road, Calcutta (a); (S) CL/3725A (for) CR/3167A (b); 12-6-64 (e).

9. Shri B. R. Bhatia and H. L. Bhatia carrying on business under the trade name Messrs. New Era Sports Co., (S) 56/1 Canning Street, Room No. D-11, Calcutta (for) 5 Dharamtola Street, Calcutta (a); (S) CL/3726A (for) TL/1679A (b); 12-6-64 (e).

10. (S) Shri Arvind N. Patel carrying on business under the trade name Messrs. Sammy Tea Co. (for) Arvind N. Patel and Sowji Ramji Bhimjiani carrying on business under the trade name Messrs. Sammy Tea Co., 3 Lower Chitpur Road, Calcutta (a); CL/3517A, 1-4-63 (b); 13-6-64 (e).

11. (S) Manaharlal Mahta (Karta) carrying on business under the trade name Messrs. Mahta Commercial Co. (for) Shri Shewratan Mahta carrying on business under the trade name Messrs. Mahta Commercial Co., 12 Lower Chitpur Road, Calcutta (a); CL/2740A, 5-9-61 (b), 16-6-64 (e).

12. Shri Natabarlal Ratilal Mahta carrying on business under the trade name Messrs. General Electric & Radio Appliance, 12B Lower Chitpur Road, Calcutta (a); CL/3226A, 21-11-60 (b); (A) Bolts and nuts (d); 16-6-64 (e).

13. Shri Bijoy Kumar Daw, Ram Tulsi Daw, Basudev Daw, Gorachand Daw and Nemai Chand Daw carrying on business under the trade name Messrs. Daw Brothers, 52-1 Canning Street, Calcutta (a); CL/1041A, 16-9-41 (b); (A) Cocoanut hair oil in small tins (d); 16-6-64 (e).

14. (S) Shri Saifuddin Abdul Hussain (Sole Proprietor) carrying on business under the trade name Messrs. Barma Tea Trading Co. (for) Messrs. Abdul Hussain Adamji, Saifuddin Abdul Hussain and Minor admitted only to the benefits of partnership Fakaruddin Abdul Hussain and Zakiruddin Saifuddin carrying on business under the trade name Messrs. Burma Tea Trading Co., 12/50 Lower Chitpur Road, Calcutta (a); CL/3305A, 19-8-61 (b); 17-6-64 (e).

15. Messrs. Narinchandra Mansukhlal Mehta, Dhirajlal Nagardas Shah, Tusharkant Natararlal Mody and Jagadish Chandra Chimanlal Mody carrying on business under the trade name Shah & Mody (Calcutta), 51 Ezra Street, Calcutta (a); CL/3376A, 31-5-61 (b); (A) Small tools (d); 17-6-64 (e).

16. (S) Shri B. S. Kamdar (Proprietor) carrying on business under the trade name Messrs. Victor Commercial Company (for) Messrs. The Victor Commercial Company, 44/45 Ezra Street, Calcutta (a); CL/1728A, 27-1-48 (b); (A) Glass, syringe, hypodermic needle, hot water bag, ice water bag, paraffin wax and wax pure, napthalene and shellac (d); 18-6-64 (e).

17. (S) Shrimati Narmada Devi Manek and Shri Bharat Kumar B. Manek carrying on business under the trade name Messrs. Bachulal P. Manek (for) Messrs. Bachulal P. Manek, 13 Tara Chand Dutta Street, Calcutta (a); CL/1829A, 1-12-48 (b); 18-6-64 (e).

18. Sarbasri Gobind Prasad Sanganaria and Prahladrai Agarwala carrying on business under the trade name Messrs. Mechinco Enterprises, 55 Canning Street, Room No. 17, "B" Block, 2nd floor, Calcutta (a); CL/3577A, 20-7-63 (b); (A) (1) Raw materials: M. s. scrap, c. i. scrap and pig iron scrap, (3) Consumable stores, viz., graphite, manganese, chrome, nickolset, phosphorous, blacking powder, fire clay, soap stone, silicon, lime, iron cement, black sand, moulding sand, coal and coke, firebricks for furnaces, lubricating oil and grease, kerosene oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process and manufacture of the goods named below: (1) Machinery parts, (2) Pipe fittings, (3) Railway wagon components (c); 18-6-64 (e).

19. Shri Shankar Kumar Dutt carrying on business under the trade name Messrs. Tradewell Agencies, (S) 55 Canning Street, 3rd floor, Room No. 79, Calcutta (for) 25 Ganesh Chandra Avenue, Calcutta-13 (a); (S) CL/3727A (for) SL/4062A (b); 28-6-64 (e).

20. (S) Shri Sukumar Ranjan Chandra, Shri Amiya Ranjan Chandra, Shri Nilachal Pramanick and Shri Jamuna Behari Pramanick (Partners) carrying on business under the trade name Messrs. Sukumar Ranjan Chandra & Co. (for) Messrs. Sukumar Ranjan Chandra, Amiya Ranjan Chandra, Nilachal Pramanick and Jamuna Behari Pramanick carrying on business under the trade name Sukumar Ranjan Chandra, Margram, Post Margram, Dist. Murshidabad (a); BR/626A, 9-9-59 (b); (D) Spices, coconut oil, groundnut, soda and coal-tar (d); 12-6-64 (e).

21. Messrs. Amarendra Nath Dutta, Akshoy Kumar Dutta, Shib Narayan Dutta, Sambhu Nath Dutta and Sankar Nath Dutta (Partners) carrying on business under the trade name Ambika Charan Dutta Vill. and Post Jiagunje, Murshidabad, (A) Murshidabad (1) (a); (S) BR/47B (for) BR/581A (b); 12-6-64 (e).

22. Messrs. Harbert & Co. (Private) Ltd., 67B Netaji Subhas Road, Calcutta (a); CR/183B, 15-10-41 (b); (A) Aluminium goods, glasswares, graphite flakes, lubricants, lawn mowers, manures, seeds, sound transmitting equipments, sirocco cement, thermograph charts, tedion, glue, cascamite, hardener, resin, casein, akar, iron and steel products, water pumps and spare parts, watches and clock parts (d); 12-6-64 (e).

23. Shri Sambhunath Bose (Proprietor) carrying on business under the trade name S. Bose & Co., 38 Netaji Subhas Road, Calcutta (a); CR/2847A, 27-1-59 (b); (D) Mill stores, (A) Rubber goods, jointings, copper wire netting, wires, pipes, valves, wire ropes and fittings, metals, belting and electrical fittings (d); 13-6-64 (e).

24. (S) Shri Mohonalal Arora (Proprietor) carrying on business under the trade name Messrs. Serampore Mill Stores (for) Kaushalya Devi and Mohonalal Arora carrying on business under the trade name Messrs. Serampore Mill Stores, 36 Strand Road, Calcutta (a); CR/2370A, 21-12-53 (b); 13-6-64 (e).

25. Messrs. Ramanlal Sehgal, Ramlal Puri, Virendra Kumar Puri, Ramesh Kumar Bakshi and Prem Nath Sehgal carrying on business under the trade name Veekay Engineering Corporation, 138 Canning Street, Calcutta (a); CR/3452A, 10-4-64 (b); (A) Chain pulley blocks, steel wire rope and split cotter pins (d); 15-6-64 (e).

26. Sarbasri Abbasbhai Sibatra, Rasulbhai Sibatra, Hassanbhai Sibatra, Badaruddinbhai Sibatra, Alibhai Sindhi and Taher Ali Sindhi carrying on business under the trade name A. M. Rashiklal & Co., 26 Netaji Subhas Road, Calcutta (a); CR/753A, 25-9-41 (b); (D) Hardware, (A) Crow bar, shovel, pick axe, spade, bldg. materials of brass and iron make, hinges, tower bolts, aldrops, door handle, iron ring gauge glasses, lubricator glasses, cylinder glasses, g. i. and black iron wires, copper, brass and lead wires, barbed wire, fencing wire, wire netting expanded metal, brass and copper sheets, rounds, flats, rods, hexagonal, octagonal, steel files, belt lacing, wooden handles, soldering flux, grinding paste, gasket cement, coir rope, coir string, whiting, brass and aluminium labels, hose fittings, agricultural implements, iron tubs, steel wool and screw (d); 15-6-64 (e).

27. Messrs. Champalal Kajaria and Raj Kumar Kajaria carrying on business under the trade name Madanlal Raj Kumar, 11 Portuguese Church Street, Calcutta (a); CR/3160A, 31-10-61 (b); (A) Red lead, litherge, yellow potash and amon chloride (d); 16-6-64 (e).

28. (S) Sarbasri Nanda Kishore Moheshwari, Surejmal Jhawar and Sohanlal Jhawar carrying on business under the trade name Maheshwari Company (for) Sarbasri Madanlal Maheswari and Nanda Kishore Maheshwari carrying on business under the trade name Maheshwari Company, 56 Netaji Subhas Road, Calcutta (a); CR/3440A, 4-3-64 (b); 16-6-64 (e).

29. Shri L. Mullick (Proprietor) carrying on business under the trade name L. Mullick & Co., 81 Netaji Subhas Road, Calcutta (a); CR/1750A, 7-2-50 (b); (D) Hardware, (A) Bolts, nuts, washers, rivets, wire, wire nails, rods, plates, sheets, flats, tees, pipes, pipe-fittings, machine, machinery parts, rubber goods, baskets, tarpaulin, ropes, beltings, belt, fastener, pulleys, bearings, blocks, instruments, tools, jointings and packings, gauge glass, hoop iron, chain, wire, rope, castings, fibre sheets and rods, carbon sheets and rods, grinding wheel, hose, emery paste, powder and paper, lubricating oil, paints (d); 16-6-64 (e).

30. Sarbasri Chunilal Jindal and Bajranglal Jindal carrying on business under the trade name Bajrang Pipe Fitting Stores, 85 Netaji Subhas Road, Calcutta (a); CR/2657A, 29-12-56 (b); (A) (1) Raw materials: Pipes, zinc, amonium chloride, m. s. plates, stripes plastic and iron ring paints, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, electrodes, mobil oil and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pipe fittings (c); 16-6-64 (e).

31. Messrs. Seebpore Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/681A, 26-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricants, grease, fuel oil and explosives" (c); 16-6-64 (e).

32. Messrs. Kalapahari Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/720A, 26-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricants, grease, fuel oil and explosives" (c); 16-6-64 (e).

33. Messrs. Katras Jhariah Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/717A, 26-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricants, grease, fuel oil and explosives" (c); 16-6-64 (e).

34. Messrs. New Beerbhoom Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/2108A, 5-11-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricants, greases, fuel oil and explosives" (c); 16-6-64 (e).

35. Messrs. Bengal Coal Co. Ltd., 8 Clive Row, Calcutta (a); CR/718A, 26-9-41 (b); Insert after the words (3) Consumable stores, i.e., "Lubricants, greases' fuel oil and explosives" (c); 16-6-64 (e).

36. Messrs. East Satgram Coal Co. (Private) Ltd., 135 Canning Street, Calcutta, Jaykaynagar, Burdwan (a); CR/209B, 9-6-61 (b); Insert after the words (3) Consumable stores, i.e., "Explosives, transformer oil, lubricating oil, greases" (c); 18-6-64 (e).

37. Messrs. Radha Kishan Kijriwal and Vijay Kr. Kijriwal carrying on business under the trade name Stores & General Suppliers, 135 Canning Street, Calcutta (a); CR/2330A, 29-8-53 (b); Insert after the words (3) Consumable stores, i.e., "Electrodes, valve and pipe fittings" (c); 18-6-64 (e).

38. Messrs. Bhagawati Devi Jajodia, Chaturbhuj Seksaria, Chiranjilal Seksaria and Norantanmal Jajodia carrying on business under the trade name Uma Metal Industries, 28 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2466A, 31-10-62 (b); Insert Aluminium caps and containers after the word "Canopies" (c); 20-6-64 (e).

39. Messrs. Spun Casting & Engineering Company (Private) Ltd., (S) 77/5 Benaras Road, Howrah (for) 21/1 Ezra Mansion, 10 Government Place East, Calcutta (a); (S) HW/2769A (for) EL/3351A (b); 23-6-64 (e).

40. (S) Shri Biswanath Dutta carrying on business under the trade name Messrs. S. B. Pain & Co. (for) Messrs. S. B. Pain & Co., 215 Khurut Road, Howrah (a); HW/560A, 27-5-44 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., acids and chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of maunfacture of the goods named below: (i) Ornaments for gold, bullion, acid, chemicals tools, implements for (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of ornaments for sale (c); 24-6-64 (e).

41. (S) Messrs. Dilip Kumar Roy, Asit Kumar Roy, Siddheswar Ghosh, Ardhendu Sekhar Hazra and Shri Basudeb Ray carrying on business under trade name United Iron Foundry (for) Shri Basudeb Roy carrying on business under trade name Messrs. United Iron Foundry, 207/1 Belilious Road, Howrah (a); HW/2444A, 12-9-62 (b); Insert "C. i. castings after the words "Tube-well pumps" (c); 24-6-64 (e)

42. Shri Kishori Mohan Das and Shri Sanjoy Kumar Das carrying on business under the trade name Messrs. Kishori Mohan Das, 166/5 Belilious Road, Howrah (a); HW/2561A, 22-7-63 (b); (A) Cast iron, steel alloy, cast iron valves, wire nettings (d); 24-6-64 (e).

43. Shri Nitai Chandra Pal and Shrimati Nirmal Bala Pal carrying on business under the trade name Messrs. Reding & Co., (S) 47 Netaji Subhas Road, Calcutta, Room No. 10A (for) 59 Netaji Subhas Road, Calcutta-1 (a); LR/128A, 28-9-41 (b); 12-6-64 (e).

44. Mechanical Services (Private) Ltd., (S) 2 & 3 Clive Row, Calcutta (for) 14 India Exchange Place, Calcutta (a); LR/3296A, 20-1-62 (b); 15-6-64 (e).

45. (S) Haridas Lahari, Rabindra Nath Chowdhury, Basudeb Lahiri, Prabir Kumar Lahiri and Santanu Lahiri carrying on business under the trade name Messrs. East Light Book House (for) Shri Haridas Lahiri carrying on business under the trade name East Light Book House, 20 Strand Road, Calcutta (a); LR/2663A, 11-4-56 (b); (D) Kraft paper including packing and wrapping paper, paper and paper rolls (d); 15-6-64 (e).

46. Messrs. Joybirpara (Dooars) Tea Co. Ltd., (S) 12 India Exchange Place, Calcutta (for) 8 Clive Row, Calcutta (a); (S) LR/3582A (for) CR/702A (b); 15-6-64 (e).

47. Sarbasri Sanat Kumar Bhose and Sunil Kumar Bhose carrying on business under the trade name Messrs. Commercial Stores Co., 37 Netaji Subhas Road, Calcutta (a); LR/24A, 29-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named

below for sale: (i) Builders iron and (ii) Wire fittings, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (1) Roob light, (2) Ridging, (3) Flashing, (4) Gutter, (5) Ventilator, (6) Pipe, (7) Water tank, (8) Drum, (9) Clip, (10) Washers, (11) Air ducting chamber, (12) Air cooling tower, (13) Silver can, (14) Steel window, (15) Sheet window and (16) Sheet metal hinges (c); (A) Brass plates, brass and iron hinges, steel and brass rods, hook bolts, fly-nuts, wire nettings, g. i. wires, screws, nails, iron and brass nuts, iron and brass bolts (d); 13-6-64 (e).

48. Sarbasri Huseni Fidahussain and Mohamedi Fidahussain carrying on business under the trade name Messrs. Crescent Tools Corporation, 23 Canning Street, Calcutta (a); LR/3500A, 30-9-63 (b); (D) Aluminium rods and bars (d); 16-6-64 (e).

49. Shri Vishnu Prosad Ravel carrying on business under the trade name Messrs. Ravel Mining Co., 10 Canning Street, Calcutta (a); LR/3276A, 5-9-61 (b); (A) M. s. channels, electric bulb, fluorescent tube light, electric fan, dupex chain, sproket (d); 16-6-64 (e).

50. Sarbasri Prabhudayal Kanoria, Basudeb Kanoria, Yatindra Nath Ganeriwal and Banwarilal Ganeriwal carrying on business under the trade name Messrs. Textile Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); LR/2627A, 3-12-55 (b); (A) Alumina ferric (d); 17-6-64 (e).

51. Shri Satish Kumar Khandelwal (Proprietor) carrying on business under the trade name Messrs. Khandelwal Supply Agency, 25 Swallow Lane, Calcutta (a); LR/3209A, 10-1-61 (b); (A) M. s. wire and rivets (d); 18-6-64 (e).

52. (S) Messrs. Taranath Saha, Radhanath Saha, Gopinath Saha, Kala Chand Saha, Rabidas Saha, Sambhunath Saha, Mantu Ranjan Saha, Gopal Chandra Saha, Gobinda Chandra Saha and Sm. Brindarani Saha (Partners) carrying on business under the trade name Hari Ananda Saha and others (for) Hari Ananda Saha and others, 35/4 Canal West Road, Calcutta (a); MK/730A, 22-9-41 (b); (D) Soda, waste paper, cement, mustard oil, rice, cocoanut oil, clothes and goods of general merchandise, (A) Diesel oil, creasote oil, empty drums, canisters (d); 20-6-64 (e).

53. Shri Pannalal Samanta carrying on business under the trade name Messrs. Kumar Industries, 93 Amherst Street, Calcutta (a); MK/3724A, 22-4-64 (b); (A) Paper cutting machines, perforating machine after the words "Printing machines" (c); 23-6-64 (e).

54. (S) Sarbasri Rangalall Dutt, Amal Kr. Dutt, Kamal Kr. Dutt, Abhoyarani Bysack, Kuverlal Dutt and Rabin Kumar Dutt (Partners) carrying on business under the tarde name Messrs. (The) New Indian Press (for) Messrs. (The) New Indian Press, 6 Duff Street, Calcutta-6 (a); MK/151A, 28-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., ink. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed books, forms and pads for sale (for) Paper, ink, types & A, B & C. Certified by the purchasing dealer to be required for use in any process in the manufacture of printed books, forms and pads for sale (c); 22-6-64 (e).

55. (S) Messrs. Rajendra Nath Santra and Nemai Charan Santra carrying on business under the trade name Hindusthan Wire Netting Works (for) Shri Rajendra Nath Santra (Proprietor) carrying on business under the trade name Hindusthan Wire Netting Works, 224/H/12 Maniktola Main Road, Calcutta (a); MK/3298A, 30-5-61 (b); 23-6-64 (e).

56. (S) Shri Pannalal Khetawat, Shri Brijlal Khetawat and Shri Radheshyam Khetawat carrying on business under the trade name Messrs. Khetawat Enterprises (for) Shri Pannalal Khetawat (Proprietor) carrying on business under the trade name Khetawat Enterprises, 6 Jatindra Mohan Avenue, Calcutta, Darjeeling (1) (a); MK/217B, 3-9-60 (b); 23-6-64 (e).

57. (S) Shri Golab Singh and Shri Umashankar Singh carrying on business under the trade name Messrs. Italian Art Floor (for) Shri Golab Singh carrying on business under the trade name Messrs. Italian Art Floor, 48 Upper Chitpore Road, Calcutta (a); MK/1663A, 2-6-49 (b); 23-6-64 (e).

58. Shri Motilal Jain carrying on business under the trade name Ratanlal, 96 Railway Market, P. O. Kharagpur, Midnapore (a); MN/1671A, 22-6-63 (b), (A) Ayurvedic medicines, tooth powder, mantles scented water (d); 13-6-64 (e).

59. (S) Sarbasri Kalipada Maity, Mriganka Sekhar Maity, Himangshu Sekhar Maity, Fakir Chandra Maity and Kanailal Chowdhury carrying on business under the trade name Maity & Co. (for) Messrs. Kalipada Maity, Mriganka Sekhar Maity and Himangshu Sekhar Maity carrying on business under the trade name Maity & Co., P. O. Ballichawk, Dist. Midnapore (a); MN/1606A, 1-6-62 (b); 17-6-64 (e).

60. Messrs. Shyam Investment Corporation (Private) Ltd., 42/1 Strand Road, Calcutta (a); MR/1878A, 30-10-50 (b); (A) Fatty acids, red lead, zinc oxide (d); 20-6-64 (e).

61. Messrs. Gouridas Lahiri and Aparnadas Lahiri carrying on business under the trade name Venus Industries (India), 11A New Santoshpur Road, Calcutta-32 (a); PG/2662A, 28-2-62 (b); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Nurling foot, screw, joki, holder, pulley, plate, die-head, casting, machining, collar, bush and parts, table, lever, weight machine and parts, knob, tap (c); 12-6-64 (e).

62. (S) Krystal Chemicals (Private) Ltd. carrying on business under the trade name Krystal Chemicals (Private) Ltd. (for) Shri H. K. Lakhani carrying on business under the trade name Krystal Chemicals, 9/15 Swinhoe Lane, Kasba, Calcutta-42 (a); PG/2641A, 22-12-61 (b); 13-6-64 (e).

63. Messrs. Abhoy Ashram, Birati, Calcutta-28, (I), (A) Nehru Road, Mall, Darjeeling (1) (a); PG/156B, 30-5-55 (b); (A) Himalayan stones (d); (D) Madhusudan Banerjee Road, Birati, Calcutta-28 17-6-64 (e).

64. Messrs. Abhoy Kumar Nandy and Bijan Bala Datta carrying on business under the trade name Sisir Printing Press, 17 Old China Bazar Street, Calcutta (a); RB/1432A, 5-12-63 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., printing ink, varnishes, machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed materials (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed materials (c); 20-6-64 (e).

65. (S) Mida & Company (Private) Ltd. (for) Mida & Company Ltd., 33 Canning Street, Calcutta (a); RB/528A, 5-2-52 (b); 19-6-64 (e).

66. Messrs. Prabhashankar Purshottam Joshi and Amritlal Jagannath Parkhani carrying on business under the trade name Joshi & Co., 33 Canning Street, Calcutta, (A) Calcutta (1), Howrah (1) (a); (S) RB/106B (for) RB/309A (b); 20-6-64 (e).

67 Messrs. Kilachand Devchand & Co. (Private) Ltd., 9 Brabourne Road, Calcutta-1 (a); RB/586A, 26-9-41 (b); (D) Gunnies and hessian, sago flour, wheat, linseed, shellac, mica, tea, drugs, newsprint, manganese ore, bauxite ore, keynite ore, oil, oil seeds and oil cake, empty drums (d); 22-6-64 (e).

68. Shri J. N. Roy Chowdhury carrying on business under the trade name Venus & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/336A, 22-10-46 (b), (A) (1) Raw materials, e.g., paper and board, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., ink and lubricating oil Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matters (c); 24-6-64 (e).

69. Shri Gopi Kishna Damani (Proprietor) carrying on business under the trade name Messrs. Pressed Steel Company, 32 Cossipore Road, Calcutta (a); SH/2644A, 24-2-58 (b); (A) (1) Raw materials: Rubber section, (3) Consumable stores, e.g., nitric acid, sulphuric acid, caustic soda, sodium glasite, c. p. r. x. compound (c); 12-6-64 (e).

70. Messrs. Sugan Chand Karnani and Jainarain Karnani carrying on business under the trade name Messrs. Karnani & Co., 82 Maharshi Debendra Road, Calcutta (a); SH/2264A, 22-4-54 (b); (A) Lime stone, stone chips (d); 15-6-64 (e).

71. Messrs. Spin Well (Private) Ltd., 6 Nawab Dilarjunge Road, Calcutta (a); SH/2856A, 15-9-58 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable store, viz., beam flange, shuttle clips, fibre can accessories, weft graps and weft forks. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wire healds, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, paint and acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Shuttle cover, wire healds, frames, comb frames, card can and silver can, card can and silver can spring, cotton healds, loom spring, beam flanges, shuttle clips, fibre can accessories, weft grates and weft forks, wire healds (c); 15-6-64 (e).

72. Shri Sudhir Chandra Mitra and Asim Kumar Mitra carrying on business under the trade name Messrs. Sudhisons & Co., 54 Ram Kanto Bose Street, Calcutta (a); SH/3365A, 1-7-63 (b); (A) Tamarind seed meal and white filler (d); 16-6-64 (e).

73. (S) Shri Lal Chand Dey, Shri Indra Bhusan Biswas, Shri Moni Mohan Dutt, Shri Fani Mohan Dutt, Shri Brojendra Bhusan Dutt, Shri Dwijendra Bhusan Dutt and Dwipendra Bhusan Dutt (Partners) carrying on business under the trade name Kamala Wood Works (for) Kamala Wood Works, 6 Chandra Kumar Roy Lane, Calcutta (a); SH/1406A, 8-4-49 (b); 17-6-64 (e).

74. (S) Messrs. Pronob Kumar Dutta and Swapan Kumar Dutta carrying on business under the trade name Messrs. Sree Ramkrishna & Co. (for) Shrimati Dalim Kumari Dasi carrying on business under the trade name Messrs. Sree Ramkrishna & Co., 10 Ramdhan Mitra Lane, Calcutta (a); SH/3086A, 16-6-61 (b); 17-6-64 (e).

75. (S) Shrimati Nanki Devi Sonthalia, Shrimati Gangadevi Sonthalia, Shrimati Pannadevi Sonthalia, Shri Girdharilal Kedia, Shrimati Parbatidevi Sureka and Shri Satyanarayan Agarwal carrying on business under the trade name Indusco Electric Co. (for) Shrimati Nanki Devi Sonthalia, Shrimati Ganga Devi Sonthalia, Shrimati Pannadevi Sonthalia, Shri Girdharilal Kedia, Shrimati Parbati Devi Sureka and Shri Satya Narayan Agarwalla carrying on business under the trade name Indusco Electrical Co., 3 Old Mayor's Court, Calcutta-5 (a); SH/3277A, 31-10-62 (b); 18-6-64 (e).

76. Shri Netai Mohon Saha carrying on business under the trade name Krishna Traders, 20 Kumartuly Street, Calcutta-5 (a); SH/2325A, 26-6-54 (b); (A) Paper punching machine, blower, plaining machine and spare parts (d); 18-6-64 (e).

77. (S) Huang Pakchung (Proprietor) carrying on business under the trade name Messrs. Standard Tannery (for) Huang Sungching (Proprietor) carrying on business under the trade name Messrs. Standard Tannery, 129A South Tangra Road, Calcutta (a); PG/2006A, 29-11-57 (b); 16-6-64 (e).

78. (S) Shri Sishir Ranjan Bhowmick (Proprietor) carrying on business under the trade name Sishir Ranjan Bhowmick (for) Shri Sishir Ranjan Bhowmick, Shri Mahendra Kumar Bhowmick and Shri Sarit Ranjan Bhowmick (Partners) carrying on business under the trade name Sishir Ranjan Bhowmick, 13 Dayehatta Street, Calcutta (a); JK/2440A, 3-6-52 (b); 18-6-64 (e).

79. (S) Messrs. Chunjhit Mun and Chunwai Mun (Partners) carrying on business under the trade name Messrs. Chunwong Suikee and Co. (for) Messrs. Chunwong alias Chunululu, Chunjhit Mun and Chunwai Mun (Partners) carrying on business under the trade name Messrs. Chung Wong Suikee & Co., 157-B Dharamtola Street, Calcutta (a); SL/2915A, 31-1-56 (b); 18-6-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 201 C. T.—2nd July 1964—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Kapildeva Misra (Proprietor) carrying on business under the trade name Messrs. New South Calcutta Stores, 73/C Shyama Prasad Mukherjee Road, Calcutta (a); BH/3175A, 31-5-60 (b); Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., cotton, silken and woollen piece goods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c); Readymade garments (d); 15-6-64 (e).

2. Shri Gour Chandra Das (Proprietor) carrying on business under the trade name Messrs. Steel Tools & Engineering Co., 34 Strand Road, Calcutta (a); CR/2582A, 17-11-50 (b); Hardware and mill stores (d); 15-6-64 (e).

3. Messrs. Pannalal Bardia and Kapurchand Bardia carrying on business under the the trade name Pannalal Kapurchand, P-11 New Howrah Bridge Approach Road, Calcutta (a); CR/2579A, 13-1-56 (b); Cotton piece goods and cloth, panel pin, wire nails, conduit pipe, screw, drum, tube, pipes, buckets and gamlas, crude drugs (roots and herbs) (d); 17-6-64.

4. Shri J. C. Hui carrying on business under the trade name Messrs. Shri Type Foundry 12B Netaji Subhas Road, Calcutta (a); LR/2591 (b); 13-8-48 (b); Lead, antimony, tin, copper rods, sheets and wires, type metals, etc., and (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of type and requisite, machineries for printing press for sale (c); type, blanks, brass rubs, ratries, steel rubs, lead and rule cutter, imposing stone, printing paper cutting, perforating punching, type casting, numbering and allied machinery, hample quoins, wooden and steel press furniture, composing sticks, proof presses and accessories (d); 12-6-64 (e).

5. Shri Surendranath Malhotra and Sm. Lajja Malhotra carrying on business under the trade name Messrs. Raj Commercial Corporation, 18 Netaji Subhas Road, Calutta (a); LR/3187A, 11-10-60 (b); Safety razor blades, steel files (d); 15-6-64 (e).

6. Messrs. Musanilal Satyanarayan, 159 Ramdulal Sarkar Street, Calcutta (a); MK/606A, 2-10-41 (b); Provisions and grocery, ghee, cocoanut oil and castor oil (d); 24-6-64 (e).

7. Shri Sitansu Kumar Mitra carrying on business under the trade name Mitra and Son, Buchurdoba, P. O. Jhargram, Midnapore (a); MN/1586A, 5-1-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal and firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks and bats (c); 16-6-64 (e).

8. Messrs. Paper Distributors (Private) Ltd., 23/24 Radhabazar Street, Calcutta (a); RB/1304A, 30-4-46 (b); Bullion, paper, board and jute products, stationery goods (d); 23-6-64 (e).

9. Messrs. Tarachand Saraff, Biswanath Jhunjhunwalla, Kanchhalal Saraff, Sovachand Khaitan and Shyamsundar Saraff carrying on business under the trade name Tarachand Chiranjilal (Financers), 66 Pathuriaghata Street, Calcutta-6 (a); SH/3214A, 10-5-62 (b); Motor trucks (d); 16-6-64 (e).

10. Messrs. S. C. Wong (Proprietress) carrying on business under the trade name Suie Son & Co. C22 New Market, Calcutta (a); TL/549A, 6-10-41 (d;) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., leather, thread, nails. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below: (i) Shoes and boots (c); 13-6-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—
A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stories.

S. K. BOSE, Commissioner.

No. 204 C. T.—2nd July 1964.—In pursuance of ie provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), ad with rule 11 of the Central Sales Tax (West engal) Rules, 1958, the following names and ldresses of newly registered dealers together with description of the goods covered by their regis- ation certificates under the Central Sales Tax Act, 56, are published for general information:—

otes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or process- ing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distri- bution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Savera & Co (Private), 60 Debendra andra Dey Road, Calcutta-15 (a); 826A (BH) entral), 15-6-64 (b).

2. Shri Sarashi Charan Bhaumik carrying on siness under trade name Messrs. Elektrometiks, B Tarak Dutta Road, Calcutta 19 (a); 827A. H) (Central), 16-6-64 (b).

3. Messrs. Charat Ram Shri Dhar Private Ltd., rrying on business under the trade name Messrs. ssociated Industrial Distributors. 49/1 Gariahat oad. Calcutta-19 (a); 828A, (BH) (Central),18-6-64 (b).

4. Messrs. Ramesh Pranlal Shah, Mahendra imanlal Shah and Dinesh Chandra M. Mehta rrying on business under the trade name Uva a Co., P- 40 India Exchange Place, Calcutta-1); 1491A, (CL) Central, 12-6-64 (b); Tea (c).

5. Shrimati Sarala Devi Maheswari carrying on siness under the trade name S. D. Engineering .. Ichapore Road, Dassnagar, Howrah (a); 908A, W) (Central), 19-6-64 (b).

6. Messrs. Mangaturam Agarwala and Satya- rayan Thard carrying on business under the ade name Industrial Stores Suppy Co., 21/1 alupara Lane, Salkia, Howrah (a); 909A (HW) entral), 20-6-64 (b). Lime stone (c).

7. Shri Padma Lochan Banik (Proprietor) carry- g on business under the trade name Messrs. dma Lochan Banik, Gantola Road, Nabadwip, dia (a); 166A (KR) (Central), 17-6-64 (b); lasses (c).

8. Shri Hoshang Framroz Munshi carrying on siness under the trade name Messrs. All India les Corporation, A-3 Gillander House, Calcutta (a); 53A (LR) (Central), 15-6-64 (b).

9. Messrs. Bhagban Chandra Singh and Bharat andra Singh carrying on business under the ade name Bhagaban Chandra Singh and Bharat andra Singh, P. O. Jahalda, Dist. Midnapore (a); 4A (MN) (Central), 15-6-64 (b).

10. Messrs. Madan Mohan Bhattacherjee and Pankaj Kumar Chatterjee (Partners) carrying on business under the trade name Chatterjee & Company, 157 Netaji Subhas Road, Calcutta (a); 1024A (MR) (Central), 22-6-64 (b); Chemicals for laboratory use (c).

11. Shri Nitai Banerjee carrying on business under the trade name The Ark Engineering Corpora- tion, 78A Ibrahimpore Road, Calcutta-3 (a); 813A (PG) (Central), 15-6-64 (b).

12. Shri Jiban Chakravorty carrying on busi- ness under the trade name Sonali Products, P. O. Pansila, Dist, 24 Parganas (a); 814A (PG) (Central), 18-6-64 (b).

13. Shri Sunil Kumar Banerjee carrying on business under the trade name Allied Business Corporation, 7 Ezra Street, Calcutta (a); 1143A (RB) (Central), 22-6-64 (b).

14. Messrs. Madhu Sudan Dey, Shambhu Nath Dey, and Ajit Kumar Dey carrying on business under the trade name Gora Chand Dey & Sons, 133A Radhabazar Street, Calcutta (a); 1144A (RB) (Central), 25-6-64 (b); Watches, clocks, time-pieces and accessories (c).

15. Shri Balraj Talwar carrying on business under the trade name Messrs. Timber Trade Corpora- tion, 80A Raicharan Sadhukhan Road, Cal-37 (a); 1132A (SH) (Central), 13-6-64 (b); Timber (c).

16. Shri Sudhansu Sekhar Nandan carrying on business under the trade name Transco Radio Service, 69 Sikdar Bagan Street, Calcutta-4 (a); 1133A, (SH) (Central), 13-6-64 (b); Raw materials for use in the manufacture of Transistor radio (d).

S. K. BOSE, Commissioner.

No. 205 C. T.—2nd July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or pro- cessing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or dis- tribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Velji Parbat Patel, Visram Parbat Patel, Shyamji Nanji Patel and Velji Dhanji Patel carrying on business under the trade name Messrs. Krishna Timber Co. (for) Velji Parbat Patel (Proprietor)

carrying on business under the trade name Messrs. Krishna Timber Co., 19 Rakhaldas Auddya Road, Calcutta (a); 342A(AL) (Central), 4-4-63 (b); 22-6-64 (h).

2. Messrs. Indian National Diesel Engine Co. Ltd., 207 Lower Circular Road, Calcutta (a); 766A(BH) (Central), 26-6-57 (b); (A) Pumps run with kerosene, gasoline, oil, petrol, generating sets, alternators (c); 12-6-64 (h).

3. Messrs. Usha Sales (Private) Ltd., (S) 49/1 Gariahat Road, Calcutta (for) 65 Southern Avenue, Calcutta (a); 79B(BH) (Central), 1-4-60 (b); 12-6-64 (h).

4. Shri Motilal Thakur (Proprietor) carrying on business under the trade name Messrs. Motilal Thakur, Guskara, Burdwan (a); 177A(BN) (Central), 23-5-60 (b); (A) Mustard seeds, poppy seeds and pulses (c); 19-6-64 (h).

5. Messrs. Amarendra Nath Dutta, Akshoy Kumar Dutta, Shib Narayan Dutta, Sambhu Nath and Sankar Nath Dutta carrying on business under the trade name Ambika Charan Dutta, Jiagunje, Mursidabad, (A) Mursidabad (1) (a); (S) 24B(BR) (Central) (for) 122A(BR) (Central) b); 12-6-64 (c).

6. Shri Radha Kishan Sarawagi and Mahesh Chandra Shah carrying on business under the trade name Messrs. Nipha Engineers, (S) 55 Canning Street, Room No. 38, 3rd floor, Calcutta (for) 40 Netaji Subhas Road, Calcutta (a); (S) 1492A(CL) (Central) (for) 1624A(CR) (Central) (b); 12-6-64 (h).

7. Shri B. R. Bhatia and H. L. Bhatia carrying on business under the trade name Messrs. New Era Sports Co., (S) 56/1 Canning Street, Room No. D-11 Calcutta (for) 5 Dharamtola Street, Calcutta (a); (S) 1493A(CL) (Central) (for) 138A(TL) (Central) (b); 12-6-64 (h).

8. Shri Muralidhar Rathi carrying on business under the trade name Messrs. Narayan & Company, 12 Lower Chitpur Road, Calcutta (a); 1267A(CL) (Central), 31-10-62 (b); (A) Electric lamps (c); 16-6-64 (h).

9. (S) Shri Manaharlal Mahta (Karta) carrying on business under the trade name Messrs. Mahta Commercial Company (for) Shri Shewratan Mahta carrying on business under the trade name Messrs. Mahta Commercial Company, 12 Lower Chitpur Road, Calcutta (a); 197A(CL) (Central), 27-6-57 (b); 16-6-64 (h).

10. (S) Shri B. S. Kamdar (Proprietor) carrying on business under the trade name Messrs. The Victor Commercial Company (for) Messrs. The Victor Commercial Company, 44/45 Ezra Street, Calcutta (a); 337A(CL) (Central), 2-7-57 (b); (A) Electric lamps, switches, socket, adaptor, holder, plug, pin tap-bell, cycle and motor bulbs and fountainpen refills (c); 18-6-64 (h).

11. (S) Shrimati Narmada Devi Manek and Shri Bharat Kumar B. Manek carrying on business under the trade name Messrs. Bachulal P. Manek (for) Messrs. Bachulal P. Manek, 13 Tara Chand Dutta Street, Calcutta (a); 148A(CL) (Central), 26-6-57 (b); 18-6-64 (h).

12. Messrs. Fatemabai M. C. Mowjee, Ashruff M. C. Mowjee and Yusuf M. C. Mowjee carrying on business under the trade name M. C. Mowjee & Co., 46 Ezra Street, Calcutta (a); 30A(CL) (Central), 25-5-57 (b); (D) Iron and steel, coal, small tools, machinery parts, castings, electric motors, appurtenances, (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., smithy coal, steam coal, kerosene oil, acids, polishing material, grease and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Door and window fittings and (2) M. s. rolled strips, m. s. hardwares (d); 17-6-64 (h).

13. Shri Shankar Kumar Dutt carrying on business under the trade name Messrs. Tradewell Agencies, (S) 55 Canning Street, 3rd floor, Room No. 79, Calcutta (for) 25 Ganesh Chandra Avenue, Calcutta-13 (a); (S) 1494A(CL) (Central) (for) 1494A(SL) (Central) (b); 18-6-64 (h).

14. Shri Sambhunath Bose (Proprietor) carrying on business under the trade name S. Bose & Company, 38 Netaji Subhas Road, Calcutta (a); 1159A(CR) (Central), 7-4-59 (b); (D) Mill stores, (A) Rubber goods, jointings, copper wire netting, wires, pipes, valves, wire ropes and fittings, metals, belting and electrical fittings (c); 13-6-64 (h).

15. (S) Shri Mohanlal Arora (Proprietor) carrying on business under the trade name Serampore Mill Stores (for) Messrs. Kaushalya Devi and Mohanlal Arora carrying on business under the trade name Serampore Mill Stores, 36 Strand Road, Calcutta (a); 913A(CR) (Central), 5-9-57 (b); 13-6-64 (h).

16. Messrs. Akshoy Kumar Kolay, Sarada Prasad Kolay, Nitai Chand Kolay, Rama Prasad Kolay and Brojendra Nath Kolay (Partners) Messrs. N. C. Kolay & Sons (Proprietor) carrying on business under the trade name Messrs. Kolay Iron Steel Co., 36 Strand Road, Calcutta (a); 1449A(CR) (Central), 3-10-61 (b); Insert after the words (1) Raw materials: "Pig iron" (d); 13-6-64 (h).

17. Sarbasri Probodh Kumar Seal, Provash Kumar Seal and Nemai Chand Seal carrying on business under the trade name Calcutta Engineering Stores Co., 9 Clive Row, Calcutta (a); 494A(CR) (Central), 6-7-57 (b); (A) Brass screw bib tap, cock stop brass screw (c); 15-6-64 (h).

18. Sarbasri Abbasbhai Sebatra, Rasulbhai Sebatra, Hassanbhai Sebatra Badaruddinbhai Sebatra, Alibhai Sindhi and Taherbhai Sindhi carrying on business under the trade name A. M. Rashiklal & Co., 26 Netaji Subhas Road, Calcutta (a); 188A(CR) (Central), 26-6-57 (b); (D) Hardware, (A) Crow bar, shovel, pick axe, spade, building materials of brass and iron make-hinges, tower bolts, aldrops, door handle, iron ring, gauge glasses, lubricator glasses, cylinder glasses, g. i. and black iron wires, copper, brass and lead wires, barbed wire, fencing wire, wire netting expanded metal, brass and copper sheets, rounds, flats, rods hexagonal, octagonal, steel files, belt lacing, wooden handles, soldering flux, grinding paste, gasket cement, coir rope, coir string, whiting brass and aluminium labels, hose fittings, agricultural implements, iron tubs, steel wool and screw (c); 15-6-64 (h).

19. Messrs. Spun Casting & Engineering Company (Private) Ltd., (S) 77/5 Benaras Road, Howrah (for) 21/1 Ezra Mansion, 10 Government Place East, Calcutta (a); (S) 910A(HW) (Central) (for) 603A(EL) (Central) (b); 23-6-64 (h).

20. Shri Adyaprosad Singh carrying on business under the trade name Messrs. Premier Industrial Equipment Co., 67/1 I. R. Belilious Lane, Howrah (a); 713A(HW) (Central), 25-8-62 (b); (A) Steel and tubular structure for shed (c); 24-6-64 (h).

21. Shri Nitai Ch. Pal and Shrimati Nirmal Bala Pal carrying on business under the trade name Messrs. Reding & Co., (S) 47 Netaji Subhas Road, Room No. 10A, Calcutta-1 (for) 59 Netaji Subhas Road, Calcutta (a); 486A(LR) (Central), 30-7-57 (b); 12-6-64 (h).

22. The General Industrial Society Ltd., 15 India Exchange Place, Calcutta (a); 326A(LR) (Central), 8-7-57 (b); (D) Viz., after consumable stores, (A) E.g., starch powder, after consumable stores (d); 13-6-64 (h).

23. Messrs. Mechanical Services (Private) Ltd., (S) 2 & 3 Clive Row, Calcutta (for) 14 India Exchange Place, Calcutta (a); 1398A(LR) (Central), 3-1-63 (b); 15-6-64 (h).

24. Messrs. Jaybirpara (Dooars) Tea Co. Ltd., (S) 12 India Exchange Place, Calcutta (for) 8 Clive Row, Calcutta (a); (S) 1554A(LR) (Central) (for) 112A(CR) (Central) (b); 15-6-64 (h).

25. Sarbasri Huseni Fidahussain and Mohmedi Fidahussain carrying on business under the trade name Messrs. Crescent Tools Corporation, 23 Canning Street, Calcutta (a); 1453A(LR) (Central), 18-6-63 (b); (A) Aluminium rods and bars (c); 16-6-64 (h).

26. (S) Taranath Saha, Radhanath Saha, Gopinath Saha, Kala Chand Saha, Rabidas Saha, Sambhunath Saha, Manturanjan Saha, Gopal Chandra Saha, Gobinda Chandra Saha and Sm. Brindarani Saha (Partners) carrying on business under the trade name Messrs. Hari Ananda Saha and others (for) Messrs. Hari Ananda Saha and others, 35/4 Canal West Road, Calcutta (a); 253A(MK) (Central), 24-7-57 (b); (D) Soda, waste paper, cement, mustard oil, rice and cocoanut oil, clothes (c); 20-6-64 (h).

27. (S) Shri Pannalal Khetawat, Shri Brijlal Khetawat and Shri Radheshyam Khetawat carrying on business under the trade name Khetawat Enterprises (for) Shri Pannalal Khetawat carrying on business under the trade name Khetawat Enterprises, 6 Jatindra Mohan Avenue, Calcutta, Darjeeling (1) 76B(MK) (Central), 18-5-61 (b); 20-6-64 (h).

28. Shri Radhakissen Kedia, Shri Bimal Kumar Kariwal and Shri Pyarelall Kariwall carrying on business under the trade name Messrs. Hindustan Manufacturing Co., 21/A Badridas Temple Street, Calcutta (a); 1012A(MK) (Central), 27-9-62 (b); (A) Plywood (c); 25-6-64 (h).

29. (S) Krystal Chemicals (Private) Ltd. carrying on business under the trade name Krystal Chemicals (Private) Ltd. (for) Shri H. K. Lakhani carrying on business under the trade name Krystal Chemicals, 9/15 Swinhoe Lane, Kasba, Calcutta-42 (a); 607A(PG) (Central), 22-12-61 (b); 13-6-64 (h).

30. Messrs. Kilachand Devchand & Co. (Private) Ltd., 9 Brabourne Road, Calcutta-1 (a); 247A(RB) (Central), 1-7-57 (b); (D) Mica, linseed oil, gunny and hessian, iron hoops (c); 22-6-64 (h).

31. (S) Glucodex Laboratories (Private) Ltd. (for) Messrs. Sudhansu Bimal Chowdhury, Jitendra Narayan Chowdhury, Amalendu Bikash Dewanjee, Sudhir Ranjan Dutta, Purnendu Bikash Chowdhury, Dr. H. P. Dey, Sneha Chowdhury, Dr. Pravash Kr. Biswas, Dr. Radha Kanta Dey, Usha Rani Chowdhury, Sukendu Bikash Chowdhury and Samir Ranjan Chowdhury (Partners) carrying on business under the trade name Glucodex Laboratories, 22/1/1A Raja Manindra Road, Calcutta-37 (a); 1127A(SH) (Central), 3-8-59 (b); 15-6-64 (h).

32. Messrs. Sugan Chand Karnani and Jainarain Karnani carrying on business under the trade name Messrs. Karnani & Co., 82 Maharshi Debendra Road, Calcutta (a); 94A(SH) (Central), 4-7-57 (b); (A) Lime stone, stone chips (c); 15-6-64 (h).

33. Messrs. Spin Well (Private) Ltd., 6 Nawab Dilarjunge Road, Calcutta (a); 656A(SH) (Central), 22-11-58 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., beam flanges, shuttle clips, fibre cane accessories, weft grafts and weft forks. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wire healds, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Shuttle cover, wire healds frames, camb frames, card can and silver can, card can and silver can spring cotton healds, loom spring, beam flanges, shuttle clips, fibre can accessories, weft grafts and weft forks, wire healds (c); 15-6-64 (h).

34. Messrs. Sohon Singh and Jaginder Singh (Partners) carrying on business under the trade name Arrow Stationery Works, 38C Canal West Road, Calcutta (a); 898A(SH) (Central), 13-1-62 (b); (A) Hardner g. b. m. x. for use in manufacture (c); 16-6-64 (h).

35. (S) Messrs. Pronab Kumar Dutta and Swapon Kumar Dutta carrying on business under the trade name Messrs. Sree Ramkrishna & Co. (for) Shrimati Dalim Kumari Dasi carrying on business under the trade name Messrs. Sree Ram Krishna & Co., 10 Ramdhan Mitra Lane, Calcutta-4 (a); 839A(SH) (Central), 16-6-61 (b); 17-6-64 (h).

36. (S) Hung Pak Chang (Proprietor) carrying on business under the trade name Messrs. Standard Tannery (for) Huagrg Sung Ching (Proprietor) carrying on business under the trade name Messrs. Standard Tannery, 129A South Tangra Road, Calcutta (a); 255A(PG) (Central), 4-3-58 (b); 16-6-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 206 C. T.—2nd July 1964.—In pursance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of Central Sales Tax (West Bengal) rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Gour Chandra Das (Proprietor) carrying on business under the trade name Messrs. Steel Tools & Engineering Co. 34 Strand Road, Calcutta (a); 783A (CR) (Central), 26-7-57 (b); Ball bearing and roller bearing (c); 15-6-64 (h).

2. Messrs. Pannalal Bardia and Kapur Chand Bardia carrying on business under the trade name Pannalal Kapur Chand, P-11 New Howrah Bridge Approanch Road, Calcutta (a); 517A (CR) (Central), 8-7-57 (b); Cotton piece goods, Cloth (c); 17-6-64 (h).

3. Shri J. C. Hui carrying on business under the trade name Messrs. Type Foundry, 12B Netaji Subhas Road, Calcutta (a); 373A (LR) (Central), 15-7-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: (i) Printing types, (ii) paper cutting machines (iii) hand type casting machine (d); 12-6-64 (h).

4. Shri Surendranath Malhotra and Shrimati Lajja Malhotra carrying on business under the trade name Messrs. Raj Commercial Corporation, 18 Netaji Subhas Road, Calcutta (a); 1415A (LR) (Central), 8-3-64 (b); Safety razor blades 13-6-64 (h).

5. Shri Jwala Prosad Sarma (Proprietor) carrying on business under the trade name Suresh & Co., 7 Swallow Lane, Calcutta (a); 825A (LR) (Central), 28-3-58 (b); Hardware, fountainpen and ink, pencil, nibs, jute products, provisions, spices, oil seeds, stationery goods, toilet goods, confectioners chemicals, dyes colour varnishes, flit, torches batteries, bulbs, rubber goods, papers glass products, crockeries, tarpaulin, waterproofs, umbrella, electrical goods, sewing thread and blades, plastic powder and goods, paints, robin and blue, iron and steel products, machinery and machinery products, mercury stoves, petromax, lantern, umbrella nibs, mill stores, photo goods (c); 17-6-64 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 8] THURSDAY, JULY 30, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES
WEST BENGAL
NOTIFICATIONS

No. 215 C. T.—9th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Krishna Chandra Sen carrying on business under the trade name Bandhu Mistanna Bhander, Mohammad Hussain Street, Asansol, P. O. Asansol, Dist. Burdwan (a); AS/2507A, 12-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, tea, nimki, singara, curd (c).

2. Shri Ram Chandra Puglia carrying on business under the trade name Pratap Singh Surendra Singh, Sainthia, P. O. Sainthia, Dist. Birbhum (a); AS/2508A, 12-6-64 (b); Salt, mustard oil, pulses, atta, flour, suji, rice, kerosene, oil cake, groundnut, cocoanut oil, groundnut oil, coriander seed, cumin seed, chillies, fenugreek seed, ani seed, resin, cassia leaf, haritaki, bahara, cardamon, agarbati, tarpin oil, tea, vermilion, ajwan, mustard seed, catechu, beson, soda, wheat, colour, broomstick, sugarcandy, rope, castor-oil, cocoanut, coal tar (d).

3. Shri Raojibhai Patel carrying on business under the trade name Messrs. R. S. Patel & Co., Chittaranjan Road, P. O. Raniganj, Dist. Burdwan (a); AS/2509A, 22-6-64 (b); Bidi tobacco, bidi leaves, threads and packing paper (d).

4. Messrs. Mangal Prosad Das, Prabhat Kr. Das and Satya Narayan Das carrying on business under the trade name Sri Bishnu Traders, P. O. Bolpur, Dist. Birbhum (a); AS/2510A, 22-6-64 (b); (1) Raw materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

5. Jonab Gulam Abbas (Proprietor) carrying on business under the trade name Factory Stores Corporation, 59 Biplabi Rash Behari Bose Road, Calcutta (a); AT/3978A, 22-6-64 (b); Oil engine parts, tools, ball bearings, roller chains, drills, taps, dies, carpenter tools, engineering tools, chain pulley blocks, pipes, cotton, rubber and hair beltings, bulbs, oil seal, angles, plates, rods and channel (d).

6. Shri Ram Govinda Singha carrying on business under the trade name Messrs. South Calcutta Rubber Industries, 5 Chingrighata Lane, Calcutta-15 (a); BH/3651A, 19-6-64 (b); (1) Raw materials, (2) Machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber sole for footwear (c).

7. Messrs. Meteor (Private) Ltd., 21 Camac Street, Calcutta-16 (a); BH/3652A, 24-6-64 (b); Manganese, mica and kyanite (d).

8. Shri Nani Gopal Kangsabanick (Proprietor) carrying on business under the trade name Messrs. Nani Gopal Kangsabanick, Gobinda Kutir, 6 Radhamadhab Mistri Lane, Khagra, Mursidabad (a); BR/777A, 26-6-64 (b); (1) Raw materials, (2) Plant,

machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Copper, brass and bell metal wares (c).

9. Shri Santi Gopal Kangsabanick (Proprietor) carrying on business under the trade name Messrs. Santi Gopal Kangsabanick, o Radhamadhab Mistri Lane, Khagra, Murshidabad. (a); BR/778A, 26-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts, accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Copper, brass and bell metal wares (c).

10. Shri Ramnarayan Boral (Proprietor) carrying on business under the trade name Messrs. Ramnarayan Boral, Kandi, Murshidabad (a), BR/779A, 26-6-64 (b); C. i. pan, g. i. buckets, agricultural implements, roofing bolts and nuts, hinges, screw, g. i. wire, wire nails, patent nails, tube-well accessories, sanitary equipments, iron rods, flats, chain, paints, wire netting, iron bolts and nuts, weights and measures, hasking instruments, c. i. pipe, ventilator and railings (d).

11. Shri Baidya Nath Boral (Proprietor) carrying on business under the trade name Messrs. Baidya Nath Boral, Kandi, Murshidabad (a); BR/780A, 26-6-64 (b), C. i. pan, g. i. buckets, agricultural implements, roofing nuts and bolts, hinges, screw, g. i. wire, wire nails, patent nails, tube-well accessories, sanitary equipments, iron rods and flats, chain, paints, wire netting iron bolts and nuts, weight and measures, hasking instruments, c. i. pipe, ventilators and railings (d).

12. Messrs. Kalyan Kumar Ray and Kamal Kumar Ray carrying on business under the trade name Kalyan Kumar Ray, Dinhata, Dist. Cooch Behar (a), CB/1003A, 26-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized and sawn timber (c).

13. Messrs. Sushil Chandra Paul and Subhash Chandra Paul carrying on business under the trade name S. C. and S. C. Paul, Japanipatty, Bhowaniganj Bazar, Cooch Behar (a); CB/1004A, 29-6-64 (b); Soda ash, soda-curb, glycerine, washing soaps, perfumed and non-perfumed cocoanut oil, shampoo and vacuum salt (d).

14. Messrs. Deendayal Sarda and Hemraj Sarda carrying on business under the trade name Cavalry Industries Corporation, 55 Canning Street, Calcutta (a); CL/3729A, 25-6-64 (b); Small tools, cutting tools, measuring instruments, brass rods, steel rods, steel flats, steel squares (d).

15. Messrs. Shantilal Dullabhji Sheth and Chhaganlal Dullabhji Sheth carrying on business under the trade name Bombay Plastic & Celluloid Works, 149 Lower Chitpur Road, Calcutta (a); CL/3730A, 25-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic radio parts, (ii) Nylon washers, (iii) Tape-recorder parts, (iv) Plastic safety razors and (v) Celluloid tongue cleaners (c).

16. Messrs. Manot & Co. (Private) Ltd., 105 Old Chinabazar Street, Calcutta (a); CR/3474A, 22-6-64 (b); Tamarind seed powder and pipe (d).

17. Shri Begraj Gupta (Proprietor) carrying on business under the trade name Gupta's, 14/1 A Jackson Lane, Calcutta (a); CR/3475A, 23-6-64 (b); Office stationery articles (d).

18. Messrs. Radha Raman Manna, Parthosh Kumar Sett, Ashutosh Sett and Probodh Ranjan Dey carrying on business under the trade name The Rising Calendar Co., 1 Bonfield Lane, room No. 4, 2nd floor, Calcutta (a); CR/3478A, 24-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Calendar, diary and picture (c).

19. Shri Garul Singh Tamang (Proprietor) carrying on business under the trade name Garul Singh Tamang, Tung, Darjeeling (a); DJ/1085A, 24-6-64 (b), (1) Raw materials, (2) Tools and implements Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber and firewood (c) Timber and firewood (d).

20. Regional Distribution Office, Publication Division, A.I.R. Building, Eden Garden, Calcutta-1 (a); EL/3659A, 19-6-64 (b).

21. Messrs. Dulal Ch. Nandy, Krishna Kali Nandy and Mrinal Kanti Nandy carrying on business under the trade name Beharilal & Co., Brojonath Lahiri Lane, Santragachi, Howrah (a); HW/2772A, 26-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., electrodes, carbide and oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. chain and chain pulley blocks (c).

22. Shri Kanailal Mondal carrying on business under the trade name Messrs. Mondal Engineering Concern, 26 Makardah Road, Howrah (a), HW/2773A, 27-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Lathe machine, capstan machine and parts thereof (c).

23. Messrs. Rajbanshi Sharma and Rajdeo Sharma carrying on business under the trade name Golden Engineering Works, 35 Bhot Bagan Lane,

Ghusury, Howrah (a); HW/2774A, 29-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paint, oxygen gas and tempering oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Steel furniture (c).

24. Messrs. Kalwantrai Bansal, Labhuram Bansal, Murti Devi Garg and Nathuram Garg carrying on business under the trade name Metal & Steel Corporation, 135/19C Girish Ghose Road, Belur, Howrah (a), HW/2775A, 2-7-64 (b); M. s. plates, structures (joists, angles, tees and channels), m. s. bar, c. i. scrap, rejected axles, hot rolled scrap, m.s. pipes, scrap iron, m. s. sheet cuttings, defective c. r. sheets, tough sleeper, buffer and buffer parts (d).

25. Shri Dinesh Ghosh carrying on business under the trade name Messrs. Bensen Industries, 96 Arabinoo Road, Howrah (a); HW/2776A, 2-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Shoe machineries and leather-tanning machineries and parts (c).

26. Messrs. Tarachand Agarwala, Lachhminarayan Agarwala and Madanlal Agarwala carrying on business under the trade name Tarachand Satish Kumar, 131 Cotton Street, Calcutta, 135 Girish Ghosh Road, Belur, flat No. 16B, Howrah (a); JK 289B, 29-6-64 (b); Angles, angle cuttings, rounds, round cuttings, m. s. plate, c. r. sheets, strips, c. i. scraps, channel (d).

27. Shri Dilip Mukherjee carrying on business under the trade name Mahaluxmi Iron Trading Co., 3 Maharshi Debendra Road, Calcutta-7 (a); JK/3341A, 29-6-64 (b); Iron and steel scrap and iron and steel defectives (d).

28. Shri Gopal Ch. Modak (Proprietor) carrying on business under the trade name Messrs. Gopal Chandra Modak, Majdia, Railbazar, Nadia (a); KR/2079A, 20-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Sweetmeat and nonta khabar (c).

29. Shrimati Rekha Ganguli, Shri Sukumar Ganguli, Shri Rabindra Nath Ganguli and Shri Paritosh Kumar Ganguli (Partners) carrying on business under the trade name Messrs. Ganguli & Co., Manmohan Ghosh Street, Krishnagar, Nadia (a), KR/2080A, 25-6-64 (b); Cycle, cycle parts, sanitary and plumbing materials, electrical goods (d).

30. Shri Gobinda Chandra Paul Kundoo (Proprietor) carrying on business under the trade name Messrs. Gobinda Chandra Paul Kundoo, Nabadwipbazar, Nabadwip, Nadia (a); KR/2081A, 29-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Batasha and sugar candy (c).

31. Shri Mani Moy Dey carrying on business under the trade name Messrs. M. M. Dey & Sons, 11/4 Canal Circular Road, Calcutta (a); MK/3757A, 26-6-64 (b); Timber (d).

32. Shri Anil Kumar Sinha Roy carrying on business under the trade name Messrs. Laksmi Narayan Timber Concern, 1 Canal East Road, Calcutta (a); MK/3758A, 27-6-64 (b); Timber and log of wood (d).

33. Shri Suresh Ranjan Bhattacharya carrying on business under the trade name Messrs. Leather Traders, 1 Bidhan Sarani, Cornwallis Street, room Nos. 12/1/A & 13/1/A, Calcutta (a); MK/3759A, 27-6-64 (b); Tanned leather, cork sheets, rubber sheets, rubber solution, micro sale (d).

34. Shri Baluram Shaw carrying on business under the trade name Messrs. Asian Metal & Engineering Works, 237A Maniktola Main Road, Calcutta (a); MK/3760A, 29-6-64 (b); Iron and steel (defective and scrap) (d).

35. Shri Aswani Kumar Deb (Proprietor) carrying on business under the trade name Messrs. Ideal Bakery, Singatala, English Bazar, Malda (a); ML/755A, 26-6-64 (b).

36. Shri Jagadish Chandra Kundu (Karta, Hindu undivided family) carrying on business under the trade name Jagadish Chandra Kundu & Bros., Schoolbazar, Midnapore (a); MN/1730A, 19-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Sweets, (ii) Chana chur (c).

37. Messrs. N. J. Bilimoria and J. J. Bilimoria carrying on business under the trade name Bilimoria Bros., 258 Second Avenue, Kharagpur, Midnapore (a); MN/1731A, 24-6-64 (b); Provisions, motor oil, lubricant, empty tins and solvent oil (d).

38. Shri Pashupati Nath Seal (Proprietor) carrying on business under the trade name Anantram Pashupati Nath Seal, 13 Pageyapatty Street, Calcutta (a); MR/2745A, 29-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Readymade garments (c).

39. Messrs. Rampat Gupta, Pradyot Kumar Mukherjee, Purabi Mukherjee, Nani Gopal Banerjee and Saradindoo Banerji carrying on business under the trade name Tollygunge Rubber Works, 55A Deshapran Sasmal Road, Calcutta-33 (a); PG/3063A, 25-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Endless v-belts, endless flat belts and endless conveyor belts (c).

40. Shri Shew Prasad Kedia and Shri Hiralal Sharma carrying on business under the trade name

Messrs. West Bengal Mineral Industries, Sitaram Marwari Lane (Telkalpara), P. O. and Dist. Purulia (a); PR/435A, 23-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Lime and lime stone powder (c); Lime stone, lime and lime stone powder (d).

41. Messrs. Sudhangsu Kumar Mukherjee, Biswanath Bhattacherjee, Nirapada Chakraborty and Kajal Dutta carrying on business under the trade name Essem Traders, 57 Radhabazar Street, Calcutta (a); RB/1475A, 27-6-64 (b); P. v. c. tubes, accounts book, stop cock, file cover, soda ash, stove tube, machine plate, wooden board, copper flat, glass, hand tools, wire nettings, rubber pipes, steel rods, machine tools, brass holder, nuts, flats, sheets and plates (steel), paint brush, brown stick, immersion heater, packing seal, paints, copper wires, wood screw, coir-fibre, bucket, steel wire cloth, lead pipes, carbon brush, porcelain shower (d).

42. Shri Jawahir Shaw carrying on business under the trade name Jawahir Mistanna Bhandar, 20A Brabourne Road, Calcutta (a); RB/1476A, 2-7-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea, (ii) Sweets and (iii) Nontas (c).

43. Shri Nagarmal Agarwala, Shri Kailash Nath Sharma, Shri Ram Ch. Kurup and Shri Amar Nath Sharma (Partners) carrying on business under the trade name Messrs. Tica Chemicals & Allied Industries, 91 Lower Chitpur Road, Calcutta (a); RJ/3118A, 19-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Chemicals (c).

44. Shri Nathmal Poddar (Proprietor) carrying on business under the trade name Messrs. Poddar Plastic Industries, 18 Mullick Street, Calcutta (a); RJ/3119A, 20-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Polythene granules (c).

45. Messrs. Banwarilal Agarwala and Radhakrishan Agarwala carrying on business under the trade name Messrs. Kaziranga Udyog, P-25 Raja Radhakanata Deb Lane, Calcutta (a); SH/3498A, 22-6-64 (b); Steel wool (d).

46. Messrs. Anandilal Bagla and Shiv Kumar Agarwalla carrying on business under the trade name Messrs. Anand Timber & Traders, 80 Nimtolla Ghat Street, Calcutta (a); SH/3499A, 26-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing box, wooden materials, planks (c); Timber, planks (d).

47. Shri Mihir Kumar Ray carrying on business under the trade name Messrs. Road Light Battery Co., 74 B. T. Road, Calcutta (a); SH/3500A, 27-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., acid, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Battery and battery plates (c).

48. Messrs. Sharwan Devi Chhocharia and Bijoy Kumar Chhocharia carrying on business under the trade name Messrs. B. Kumar & Co., 67/26 Strand Road, Calcutta (a); SH/3501A, 2-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufactrue of the goods named below: Labels (c); Cloth (d).

49. Messrs. Ferrous Castings & Engineering (Private) Ltd., 33 Chittaranjan Avenue, Calcutta (a), SL/4175A, 13-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease, cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Tungsten carbide wire-drawing dies, heading dies, bar-drawing dies and fabricated steel products (c).

50. Shri Hiralal Dharewa carrying on business under the trade name Messrs. Eastern Engineering Enterprises, 54 Ganesh Ch. Avenue, Calcutta (a), SL/4176A, 15-6-64 (b); Electric motors, starters, switches, pumps and pumping sets, flanges, bearings, electric measuring instruments, earth leakage with transformers, neutral link, cable and boxes, pulleys, cables, floor stands (d).

51. Sarbasri Chandidas Dey, Bhut Nath Dutt, Homan Chand Seal, Sambhu Nath Pyne and Nabin Pyne carrying on business under the trade name Messrs. Pabitra Engineering Works, 20A Ramkanai Adhikary Lane, Calcutta (a); SL/4177A, 16-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass pin, plane shaft, square headed bolt, counter sank screw, wooden rule, brass nipple, stainless flange, rewinding electrical motor or starter, hydraulic pipe, crank shaft, bronze pinion, rivets, trolley, brass bush, square nut, ebonite, nut, pump cover, leyway shaft, cutting pliers, galvanized pipe, tractor fly wheel ring, starter handle pin, brake flexible pipe, ball bearing flange with bush, socket, dice, adjustable pipe, brass oil cap, simplex cutter, sound drum, lence guard, ring bush, tape roller rover wheel, tin seal, belting link, lamp or felt washer, clamp, lifting wiper counter section bush, clutch plate, connecting rod for sale (c).

52. Shri Gopendra Chandra Das carrying on business under the trade name Messrs. Rani Radio, 18 Chandney Chawk Street, Calcutta (a); SL/4178A, 19-6-64 (b); Radio valves, radio spare parts, radio, condensors, transistor, wires, cables, record changer, battery charger, battery container, four speakers, tape recorders, gramophone, gramophone records, gramophone parts, radio testing meters, radio cabinets, solder wire, soldering iron, aerials (d).

53. Vrajlal A. Sura, Rama Kirtikar Sura, Sumitra Chandravadau Sura, Jasoda Ochhavlal Sura, Pushpa Shankarlal Sura, Tara Pranjivan Sura, Rashmi Surendra, Sura, Sudhir Gopaldas Sura, Mohanlal Chunilal Gandhi, Suresh Gordhandas Choksi and Nandulal Vallabhdas Desai carrying on business under the trade name Messrs. Newken Insulations (Calcutta), 4 Chandney Chawk Street, Calcutta (a); SL/4179A, 19-6-64 (b); Glass-wool, slag wool, 85 per cent magnesia, hard-setting, thermocole, accoustic boards, plaster of parish board, sound proofing board, thermolite materials and block, asbestos sheets, asbestos rope, asbestos powder, asbestos packing, asbestos cloths, g. i. wires, binding wires, expanded metal, aluminium sheets, aluminium angles, g. i. sheets, iron plates, screws, jute canvas and hessian cloth, plaster of parish, china clay, soap stone, fire clay, fire blocks, wooder plates, adhesives, paints, corks, waterproofing paints, tar felt, tar (bitumen) sodium, hand gloves, boots, goggles (d).

54. Narendra Chhotalal Ajmera, Amritlal Ichhubhai Patel, Mansukhlal Prabnulal Gandhi and Kishor Chandra Prabhulal Gandhi carrying on business under the trade name Messrs. Ajanta Motors, 15 Bow Street, Calcutta (a); SL/4180A, 20-6-64 (b); Motor parts and accessories (d).

55. Sarbasri Bisweswar Sircar and Ajoy Sirkar carrying on business under the trade name Messrs. Equipment Manufacturing Corporation, 140B Dharamtola Street, Calcutta (a); SL/4182A, 23-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spare parts of cranes (c).

56. Shrimati Debi Das carrying on business under the trade name Messrs. N. C. Das & Co., 18 Amherst Street, Calcutta (a); SL/4183A, 24-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: House-hold and industrial brushes (c).

57. Shri Damodar Manikchand Damani carrying on business under the trade name Messrs. Unique Automobiles, P-50 Princep Street, Calcutta (a); Calcutta (a); SL/4184A, 25-6-64 (b); Diesel engine spare parts, petrol engine spare parts (d).

58. Shri Rabindra Prakash Gupta carrying on business under the trade name Messrs. Orient Minerals & Industries, 21 Sootcrkin Street, Calcutta (a); SL/4185A, 25-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Grinding the mineral lumps to powder (c); Graphite lumps and powder, black slate stone, blacking powder, bentenite lumps and powder, lime stone lumps and powder, dolomite lumps and powder, dextrine powder, fired clay lumps and powder, moulder's nail, china clay lumps and powder, coal slake and powder, moulding sand, silica sand, c. i. castings, whiting powder, barytes lump and powder (d).

59. Shri Lokenath Samal (Proprietor) carrying on business under the trade name Lokenath Samal, 31B Tangra Road, Calcutta (a); TL/2808A, 19-6-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pitch (c).

60. Sarbasri Lalchand Shaw, Ganga Prasad Shaw and Atul Kant Gupta (Partners) carrying on business under the trade name Lalchand Jagannath & Co., 85/2 Rafi Ahmed Kidwai Road, Calcutta (a); TL/2809A, 23-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c); Wood (d).

61. Shri Janardan Jana (Proprietor) carrying on business under the trade name Janardan Jana, 31B Tangra Road, Calcutta (a); TL/2810A, 24-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pitch (c).

62. Sarbasri Nikhil Krishna Poddar, Balaram Poddar and Badal Chandra Paul (Partners) carrying on business under the trade name New Friends Rubber Works, 10 Kalitara Bose Lane, Calcutta (a); TL/2811A, 27-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spindle oils, stearic acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber shoes for cots and chairs (c).

S. K. BOSE, Commissioner.

No. 216 C. T.—9th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Shri Sasadhar Dutta carrying on business under the trade name Messrs. B. K. Dutta, R. K. Dutta (for) Messrs. Sasadhar Dutta and Mritunjoy Dutta carrying on business under the trade name Patit Kumar Dutta Barun Kumar Dutta, Mollarpur, Dist. Birbhum (a); AS/1433A, 21-4-51 (b); 22-6-64 (e).

2. Shri Narendra Kumar Dosalal, Shri Kishori Kant Dosalal and Shri Sashi Kant Dosalal carrying on business under the trade name A. K. Pharma Cosmetics, 71 Canning Street, Calcutta (a); AT/3895A, 23-3-63 (b); (A) Toilet goods (d); 20-6-64 (e).

3. Sarbasri Doshalal N. Sheth, Narendra Kumar Doshalal, Kishori Kant Doshalal and Sashi Kant Doshalal (Partners) carrying on business under the trade name Narendra Kumar Sashikant, 23 Amratola Street, Calcutta (a); AT/1845A, 11-12-47 (b); (D) Sago, (A) Copper sulphate, sulphate of iron, mercury chloride, mercury salt, mercury sulphate, boder, ultramarines blue, dhuna, gums, cowries, red-lead, sticklac and shellac, hexamine technical, alum, yellow orpiment, dry fruits, dates, sandal wood powder and oil, copra, acid, parafin wax, sodium-bi-carbonate, manchal, lubricating oils, arrowroot and starch, katha and salt petre (d); 20-6-64 (e).

4. (S) Shrimati Mati Bahen, Shri Pravin Chandra T. Bhagwanji, Shri Jayantilal T. Bhagwanji, Shri Amratlal T. Bhagwanji, Shri Anantrai T. Bhagwanji and Shri Chimanlal Thakurdas Bhagwanji carrying on business under the trade name Thakurdas Bhagwanji (for) Shri Chimanlal Thakurdas (Karta, Hindu undivided family) carrying on business under the trade name Thakordas Bhagwanji, 19 Armenian Street, Calcutta (a); AT/1991A, 24-6-48 (b); 22-6-64 (e).

5. Shri Nandalal Mehta, Shri Pravin Chandra Mehta and Shri Navnitlal carrying on business under the trade name Bombay Leather Store, (S) 71 Canning Street, Calcutta (for) 24 Canning Street, Calcutta, (D) 24 Canning Street, Calcutta (a); (S) AT/3979A (for) RB/32B (b); 23-6-64 (e).

6. Shri Maganmal Lunia carrying on business under the trade name Maganmal Lunia, (S) 15 Noormal Lohia Lane, Calcutta (for) 13 Noormal Lohia Lane, Calcutta (b); AT/3274A, 4-1-56 (b); 24-6-64 (e).

7. Messrs. Ganpatlall Agarwala and Surajmal Agarwala carrying on business under the trade name Ganpatlall Sagarmall, (S) 47 Pandit Pursattam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); AT/57A, 26-9-41 (b); 24-6-64 (e).

8. Shri Champaklal M. Doshi, Shri Mohanlal K. Sheth, Shri Kantilal M. Khara and Shri Ramniklal M. Doshi carrying on business under the trade name India Agency Corporation, 72 Canning Street, Calcutta (a); AT/3730A, 15-2-61 (b); (A) Hair dye, hair remover, tooth paste, popsy logenges (d); 25-6-64 (e).

9. (S) Sarbasri Laxminarayan Agarwalla, Purshottamdas Agarwalla, Ajoy Kumar Agarwalla and Kashi Prosad Agarwala carrying on business under the trade name Kashi Prosad Purshottam Das (Calcutta) (for) Shri Kashi Prosad Agarwalla carrying on business under the trade name Messrs. Kashi Prosad Purshottamdas, 160 Cross Street, Calcutta (a); AT/3358A, 9-10-56 (b); 25-6-64 (e).

10. Sarbasri Dwarkanath Das and Keshorilal Das carrying on business under the trade name Dass Brothers, 158 Cross Street, Calcutta, Calcutta (1) (a); AT/234B, 30-1-52 (b); (D) Readymade garments (d); 26-6-64 (e).

11. Shri Chainsukh Jain carrying on business under the trade name Chainsukh Dwarkadas, 8 Amratola Street, Calcutta (a); AT/3609A, 23-10-59 (b); (A) Steel sleepers (d); 1-7-64 (e).

12. Messrs. Everest Cycles Ltd., 26/1 Armenian Street, Calcutta, (A) 9/12 Lall Bazar Street, Calcutta (a); (S) AT/305B (for) AT/3956A (b); 2-7-64 (e).

13. Shri Radheshyam Gaggar carrying on business under the trade name Messrs. Roopnagar Industries, 99 Bakul Bagan Road, Calcutta (a); BH/3508A, 5-7-63 (b); (A) K. v. a. transformer, gutters and supports, oil circuit brakers (d); 19-6-64 (e).

14. (S) Messrs. Prandhan Roy and Jibandhan Roy carrying on business under the trade name East India Printing House (for) Messrs. East India Printing House, (S) 175B Lower Circular Road, Calcutta-14 (for) 12 Balaram Bose 2nd Lane, Calcutta (a); BH/2497A, 26-5-53 (b); 22-6-64 (e).

15. Shri Anil Kumar Dutta carrying on business under the trade name Messrs. Silpayan, Khagra, Mursidabad (a); BR/468A, 10-1-57 (b); (A) Plywood and hardboard (d); 22-6-64 (e).

16. Shri Manphul Sharma carrying on business under the trade name Messrs. Devendra Kumar & Co., 39 Tara Chand Dutta Street, 3rd floor, Calcutta (a); CL/3595A, 28-8-63 (b); (A) Jute, yarn, mild steel rounds, mild steel flats, mild steel plate, galvanised plane ridgings (d); 20-6-64 (e).

17. Shri Kidarnath Sawhney, Bhusan Kumar Sawhney and Baldev Kumar Sawhney carrying on business under the trade name Messrs. Sitaram Kidarnath, 55/12 Canning Street, ground floor, Calcutta (a), CL/3658A, 31-1-64 (b); (A) Watch-strap, sun goggles, lenses, frames, novelty goods (d); 20-6-64 (e).

18. Shri Chimanlal Jain and Rashiklal Ramani carrying on business under the trade name Naresh Kr. & Bros., 12 Pollock Street, Calcutta (a); CL/3257A, 10-2-61 (b); (A) Raw materials, namely, Iron and brass wire and nickel salt. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (ii) File clips and pins (c); 20-6-64 (e).

19. Messrs. Fatemabai M. C. Mowjee, Ashruff M. C. Mowjee and Yusuf M. C. Mowjee carrying on business under the trade name M. C. Mowjee & Co., 46 Ezra Street, Calcutta (a); CL/1066A, 29-9-41 (b); (A) Galvanising chemicals, fish plates for railways (d); 22-6-64 (e).

20. Shri Sudarsan Kumar Malhotra carrying on business under the trade name Kaisers Trading Co., 159 Lower Chitpur Road, Calcutta (a); CL/2109A, 4-1-51 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., stearic acid, vegetable oil and tallow, mutton tallow and paraffin liquid and wax. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber compound (c); (A) Thermometer, cotton tapes, tailoring materials (d); 22-6-64 (e).

21. (S) Shri Sushil Kumar Molhotra carrying on business under the trade name Bubee Laboratory for) Messrs. Bubee Laboratory, 159 Lower Chitpur Road, Calcutta (a); CL/2248A, 18-8-51 (b); 22-6-64 e).

22. Shri Bhagabandas Shah carrying on business under the trade name Bhagabandas & Co., 55/58 Zira Street, Calcutta (a); CL/2555A, 12-6-54 (b); (A) French chalk (soap stone powder) (d); 23-6-64 (e).

23. Messrs. United Spices Importers Ltd., 9 Parsee Church Street, Calcutta (a); CL/3585A, 9-8-63 (b); A) Macee (d); 23-6-64 (e).

24. Shri Babulal Shangir carrying on business under the trade name Messrs. New Oriental Stores, 5 124 Canning Street, Calcutta (a); CL/1476A, 5-8-46 b); (A) Alarm clock (d); 23-6-64 (e).

25. Shri Candulal V. Mehta carrying on business under the trade name Messrs. Bharat Porcelain Works, 12 Lower Chitpur Road, Calcutta (a); CL 3134A, 18-4-51 (b); (D) Coal and (A) Furnace il against item No. 3 (Consumable stores) (c); 24-6-64 (e).

26 (S) Shrimati Panna Devi, Arjun Kumar Singhania and Radheshyam Singhania (Partners) carrying on business under the trade name Pioneer Commercial Corporation (for) Shrimati Panna Devi and Arjun Kumar Singhania (Partners) carrying on business under the trade name Messrs. Pioneer Commercial Corporation, 56/1 Canning Street, Calcutta (a); CL/3550A, 26-11-60 (b); 24-6-64 (e).

27. Shri Prabir Kumar Basack, Ved Prakash Gambhir and Bhupatrai Shangvi (Partners) carrying on business under the trade name Messrs. Chemical Mineral Distributor, (S) 56/1 Canning Street, 2nd floor, room No. D/3, Calcutta (for) 140 Becharam Chatterjee Road, Calcutta-34 (a); (S) CL/3728A (for) PG/2912A (b); 25-6-64 (e).

28. Messrs. Saru Smelting & Refining Corporation Ltd., 161/1 Harrison Road, Calcutta (a); CL/1570A, 18-2-48 (b); (A) White metal scrap, solder scrap and gun metal scrap (d); 25-6-64 (e).

29. Shri Kanailal Das (Proprietor) carrying on business under the trade name Messrs. The New Wire Netting Factory, 79 Netaji Subhas Road, Calcutta a); CR 1939A, 16-12-50 (b); (S) (1) Raw materials: Wire, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wirenet, (ii) Net-bucket, (iii) Rat traps and (iv) Shiveschaluni (for) Wire and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of wire net, net bucket, rat traps and shiveschaluni for sale. Insert m. s. rod after the word "wire" in the column (1) Raw materials, Insert "garden fencing and barbed wire" after the words "shives-chaluni" in the column of manufacture of the goods named below: (c); Insert Wire bucket, rat traps, shives, garden fencing, barbed wire and perforated sheets after the words "wire" in the resale column (d); 26-6-64 (e).

30. Messrs. Biswanath Patodia and Inuganti Sukumar carrying on business under the trade name National Electrical Appliances Co., P-11 New Howrah Bridge Approach Road, Calcutta (a); (A) 10 The Mall Road, Dum Dum (a); (S) CR/232B (for) CR/3099A (b); 27-6-64 (e).

31. (S) Messrs. Ajit Kumar Paul and Biswanath Paul carrying on business under the trade name Messrs. Paul & Co. (for) Sri Profullya Krishna Paul (Proprietor) carrying on business under the trade name Messrs. Paul & Co., 39 Strand Road, Calcutta (a); CR/3250A, 29-6-62 (b); 27-6-64 (e).

32. Shri Ashutosh Coomar (Proprietor) carrying on business under the trade name A. T. Coomar, 103 Netaji Subhas Road, Calcutta (a); CR/2050A, 9-10-47 (b); Insert steel, non-ferrous metal, timber, plastic, ebonite, asbestos in the manufacturing column of (1) Raw materials, Insert coal, gas, machine oil, acid, salts, welding, brazing, plating, insulating and polishing materials in the manufacturing column of (3) Consumable stores (c); (D) Hardware, (A) Nails, screws, bolts, nuts, rivets, washers, hinges, locks, building fittings, utensils, wires, wire ropes, nettings, riddles, lubricating oils, steel rods, angles, joists, plates, polishing materials, lubricators, bearings, pipes and fittings, asbestos, plastics, ebonite, fibres, crucibles, scales, weights, gauges, measures, weldings, brazings, belts, belt joints, brooms, brushes, cotton wastes, chains, ropes, paints, pulleys, forges, agriculture implements, anodes, salts, blow lamps, cutleries, fire bricks, cements, hoops, hoses, lawn mowers, magnets, non-ferrous, sheets, bars, needles, pumps, clamps, metals (d); 27-6-64 (e).

33. Sarbasri Sarafally Rajubally and Asgarally Rajabally carrying on business under the trade name S. F. Hatim & Co., 28A Netaji Subhas Road, Calcutta (a); CR/755A, 23-9-41 (b); (D) Mill stores and hardware, (A) Leather sheets, valves, bellows, buckets, beltings, v. belts, packings, belt lacings, fasteners, saws and tools of all sorts, huller machines and spares, machinery spares, chuff cutter knives, bolts, nuts, screws, nails, emery and carborandum powder, brass and g. m. fittings, pulleys, grease guns and oil cans, vices, bearings, files, pastes, grease, emery wheels, emery clothes, emery papers, blowers, lawn mowers and spares, pumps and pipe fittings, crucibles, boiler fittings, drilling machines, flour and oil mills and spares, shovels, spades, pruning knives, pick axe, wire-netting, asbestos, packing, shafting and ball bearing (d); 27-6-64 (e).

34. (S) Sarbasri Sohanlal Ghia and Malchand Parekh carrying on business under the trade name Bejoyshing Prakash Kumar (for) Sarbasri Sohanlal Ghia and Hulaschand Jain carrying on business under the trade name Bejoysingh Prakash Kumar, 5 Lucas Lane, Calcutta (a); CR/2620A, 10-8-56 (b); 27-6-64 (e).

35. Messrs. Puran Singh Sharma and Awanindra Kumar Sharma carrying on business under the trade name Commercial Enterprises of Calcutta, 135 Canning Street, Calcutta (a); CR/3200A, 15-3-62 (b); (A) Alternators set (generators) (d); 29-6-64 (e).

36. Messrs. Lalbehari Ghose, Brojabehari Ghose and Sukumar Ghose carrying on business under the trade name Rash Behari Ghose, 9 Clive Row, Calcutta (a); CR/490A, 28-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and

accessories, (3) Consumable stores, e.g., coal, lubricating oil, cotton waste, washing soap, grease, wood and acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical signalling equipments and (ii) Electrical insulated equipments (c); 29-6-64 (e).

37. Messrs. Ramlal Mookherjee & Son (Private) Ltd., 37 Strand Road, Calcutta (a); CR/1206A, 9-1-47 (b); (A) Brass, copper, lead, tin, zinc, phospher bronze, manganese bronze, nickel, silver, gun metal, sheets, tubes, wires, flats and angles, scraps of above metals, lead wools, zinc tiles, chains, welding rods, anti-friction metals, ferro nickel, cadmium sticks, steel sheets, rods, tubes, machinery parts, saws, tarred sheathing felts, hair felts, life buoys, shovels, tube-well strainers and fittings (d); 29-6-64 (e).

38. Messrs. Nizamuddin Abdul Kader, Haider Ali and Tayebali carrying on business under the trade name Oriental Trading Corporation, 135 Canning Street, Calcutta (a); CR/2194A, 4-4-55 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and greases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jacks (c); 1-7-64 (e).

39. Sarbasri Zainuddin Mohammedally, Hussainbhoy Mulla Sultanali, Mohammed Hussain Mullah Kurban Hussain and Bakir Hussain Mulla Salebhoy carrying on business under the trade name A. F. Hassain & Co., 26 Netaji Subhas Road, Calcutta (a); CR/498A, 10-10-41 (b); (D) Hardware, (A) Bolts, nuts, washers, rivets, tackles, clamps, high speed steel, carbon steel, non-ferrous metal (sheet, rod, pipe, plates), wire, wire-products, wire nails, chains, hammers, agricultural implements, wooden boxes, lubricating oil (grease, tallow), preventive oil, welding materials, soldering materials, buckets, pipe, pipe-fittings, boiler-fittings, springs, rubbing cloth, paper and paste, blow-lamp stoves, manila rope, gesket, packing trolley, wheel barrow, sealing compound, waterproof materials, tents, blocks, bearings, brake lining, carbon, brush, saw, grinder, hoop iron, rubber tube, hose, tarpaulin (d); 1-7-64 (e).

40. Shri Omprakash Gupta (Proprietor) carrying on business under the trade name Gupta Auto Agency, 116 Canning Street, Calcutta (a); CR/3464A, 15-5-64 (b); (A) Motor cycle, scooter parts, motor parts, iron hoops, garage tools, plastic handle cover-refrigerator (d); 20-6-64 (e).

41. (S) Messrs. Nirmal Chandra and Lalit Mohan Chandra carrying on business under the trade name Messrs. L. M. Chandra & Co. (for) Shri Lalit Mohan Chandra (Proprietor) carrying on business under the trade name Messrs. L. M. Chandra & Co., 36 Strand Road, Calcutta (a); CR/2813A, 26-9-58 (b); 20-6-64 (e).

42. Shri Devraj Jain, Dhan Raj Jain, Sushil Kumar Jain, Shrimati Kesradevi Jain and Shri Sudaeshan Kumar Jain (Partners) carrying on business under the trade name D. P. Kumar Brothers, P-10 New Howrah Bridge Approach Road, Calcutta (a); CR/2342A, 6-10-53 (b); (A) Stainless steel sheets and stainless steel utensils (d); 22-6-64 (e).

43. Sarbasri Sudhir Kumar Banerjee, Kanailal Banerjee and Debiprasad Banerjee carrying on business under the trade name Calcutta Metal Stores, 89 Netaji Subhas Road, Calcutta (a); CR/2727A, 28-11-57 (b); (A) Pipes (d); 22-6-64 (e).

44. Sarbasri Pravin Chandra Keshavlal Seth, Anantray Kanji Seth and Kantilal Kanji Seth carrying on business under the trade name West Bengal Lock Manufacturing Co., 103 Netaji Subhas Road, Calcutta, Calcutta (1) (a); (D) Hardware and brassware, (A) Wirenail, files, belts, nuts, washers, wire and wire products, hacksaw blades, screws, belting, iron plate and rods, gunmetal wheel, valves and cock, brass scraps, hinges, brass rods, brass screws and handles and aldrops, electric motor, tools (d); 22-6-64 (c).

45. Shri Dasarathi Banerjee (Proprietor) carrying on business under the trade name Ghose Iron & Steel Works, 71A Netaji Subhas Road, Calcutta (a), CR/901A, 28-7-43 (b); (A) G. i. hook bolts and nuts, limpet and bitumen washers, g. i. and m. s. wire, barbed and fencing wire, wire netting, expanded metal, asbestos sheets, asbestos rope and tape, grease and graphite packing, rubber cloth and sheeting, fibre rod and sheet, pipe jointing compound, jointing sheet, cruicible, grinding wheel and stone, g. i. pipe, taps, dies, cutter pliers, chasers, drills, bearing, pulley block, hydraulic jacks, winch crab, hammer, wrenches, bits, blow lamps, adzes, leather hide, belting, belting compound, tacks, nails, hinges door bolts, augers, locks, spring washers, split pins, cocks, taps, valves, filter strainers, g. i. pipe, leather bucket, hose pipe, fish plates, angles, plates, carbon steel, thibles, clamps, clips, solder, tin ingot, hessian cloth, twine, coir string, tarpaulin, canvas, emery, sand and glass papers, adhesive paper, chalk, tarpentine oil, linseed oil, paint, powders, wooden handles, kodalies, shovel, crow bar, jim crow, chain, picks, set and machine screws, studs, brass and copper rods and sheet, bronze rod and sheets, lead wool, brushes, g. i. buckets, lantern cotton and jute waste, dusters, m.s. flats, pumps, conduit pipe and fitting, wooden block, muntz metal rod, bulbs, elec. wire, lamp, wire rope, panel pin, hoop iron, coir rope, hemp rope, cotton rope, measuring tape, steel tape, foot rule, spirit level, plumb bob plane iron and wooden, chisel, shaft, belt fastener, punches reamers (d); 23-6-64 (c).

46. Messrs. Madan Gopal Pachiria, Janki Devi Pachiria, Kamala Devi Pachiria and Kausalya Devi Pachiria carrying on business under the trade name Messrs. Chemicals & Tools Distributors, 38 Strand Road, Calcutta (a); CR/2984A, 10-2-60 (b); (A) Copper pipe (d); 24-6-64 (e).

47. Shri Bhagwati Prasad Agarwalla (Proprietor) carrying on business under the trade name Messrs. B. P. Agarwalla & Sons, (S) 5 Synagogue Street, Calcutta (for) 24 Netaji Subhas Road, Calcutta (a); (S) CR/3476A (for) LR/1152A (b); 23-6-64 (e).

48. Shri P. K. Agarwalla, Shri C. K. Agarwalla and Shrimati Radhadebi Agarwalla carrying on business under the trade name Messrs. Associated Rope & Cable Co., (S) 5 Synagogue Street, Calcutta (for) 24 Netaji Subhas Road, Calcutta (a); (S) CR/3477A (for) LR/2865A (b); 23-6-64 (e).

49. Messrs. Mohanlal Changia and Omprakash Changia (Partners) carrying on business under the trade name Haryana Stores, Kalimpong (a); DJ/1037A, 11-8-62 (b); (A) Hurricane lamp (d); 26-6-64 (e).

50. Shri Mahabir Prasad Sharda (Karta, Hindu undivided family) carrying on business under the trade name Gangajal Sharda, Darjeeling (a); DJ/1042A, 24-10-62 (b); (A) Tea, soda, matches, cocoanut oil, groundnut oil, groundnut, chillies, sutli, sweets, oil-cake, washing soap powder (d); 19-6-64 (e).

51. (S) Sarbasri Subodh Kumar Dutt, Probodh Kumar Dutt and Tapan Kumar Dutt (Partners) carrying on business under the trade name Subodh Brothers (for) Shri Subodh Kumar Dutt (Proprietor) carrying on business under the trade name Subodh Brothers, Darjeeling, (1) B22 College Street Market, Calcutta-12, (A) B72 College Street Market, Calcutta-12 (a); DJ/105B, 7-8-50 (b); 19-6-64 (e).

52. Shri Banarashilal Agarwalla (Karta, Hindu undivided family) carrying on business under the trade name Banarashilal Harikishan, Sukhiapokhri (a); DJ/1011A, 7-2-62 (b); (A) Suit case, trunk, scrap iron, cardamom, ghee, rain coat, plastic sheet, toys, stationery and toilet goods, cigarette, paper (d); 23-6-64 (e).

53. Shrimati Hajee Bibi Baitoon (Proprietress) carrying on business under the trade name H. S. Ghuramiah Bakery, Confectionery Stores, Darjeeling (a), DJ/112A, 26-9-41 (b); (A) Firewood as consumable stores (c); 24-6-64 (e).

54. Messrs. The Calcutta Jute Manufacturing Co. Ltd., Stephen House, 4 Dalhousie Square East, Calcutta (a); FL/1449A, 23-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., raw jute, oil, mill stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., batching oil, coal, coke, industrial gas, chemicals, electrodes, starch, lubricating oil and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (c); 22-6-64 (e).

55. (S) Shri Badal Dutta carrying on business under the trade name S. B. S. Traders (for) Messrs. Subhas Chandra Bose and Badal Dutta carrying on business under the trade name Messrs. S. B. S. Traders, 2 Church Lane, Calcutta (a); EL/3460A, 8-6-61 (b); 23-6-64 (e).

56. (S) Mr. R. W. Plummer (Proprietor) carrying on business under the trade name Messrs. Plummer Bros & Co. (for) Messrs. Plummer Bros. & Co., 5 & 6 Fancy Lane, Calcutta (a); EL/266A, 25-9-41 (b); (A) Electrical stove, cooking ranges and spare parts thereof (d); 23-6-64 (e).

57. Messrs. Ganges Manufacturing Co. Ltd., 7 Council House Street, Calcutta (a); EL/3238A, 28-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gunny cloth, bags, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oil, coal etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gunny cloth, bags (c); 23-6-64 (e).

58. Messrs. The Britannia Engineering Co. Ltd., 3 Netaji Subhas Road, Calcutta (a); EL/219A, 27-9-41 (b); (A) After the words "Raw materials..... named below:" Steel castings, steel ingots, burnt dolomits (c); 2 7-64 (e).

59. Shri Jagadish Chandra Bhasin carrying on business under the trade name Messrs. United Chemical Works, 1 Duffer Street, Liluah, Howrah (a); HW/2023A, 9-5-59 (b); (A) Chemicals and minerals (d); 5-6-64 (e).

60. (S) Shri Shankarlal Tebrewala carrying on business under the trade name Messrs. Ram Chandra Sankarlal (for) Shri Ram Chandra Tebrewala and Shri Shankarlal Tebrewala carrying on business under the trade name Messrs. Ram Chandra Sankarlal, 21 Kissenlal Burman Road, Howrah (a); HW/407A, 20-11-41 (b); 6-6-64 (e).

61. Messrs Girdhar Gopal Khaitan and Parmeshwari Devi Khaitan carrying on business under the trade name Deepak Rubber Industries, 36 Chakpara Road, Liluah, Howrah (a); HW/2481A, 7-12-62 (b), Insert consumable stores, e.g., grease, emery papers and lubricants after the words "Plant, machinery, spare parts and accessories" (c); 5-6-64 (e).

62. Messrs. Victoria Cotton Mills Ltd., Ghusury, Howrah (a); HW/2662A, 21-1-64 (b); (A) Consumable stores, e.g., kerosene oil, oil creasote and black lead powder (c); 6-6-64 (e).

63. (S) Shri Jairamdas Bagadia carrying on business under the trade name Messrs. Bharat Proofing Co. (for) Messrs Jairamdas Bagadia and Ram Chandra Bagadia carrying on business under the trade name Bharat Proofing Co., 15 Girish Ghose Road, Belurmath, Howrah (a); HW/1657A, 13-8-55 (b); 6-6-64 (e).

64. Messrs. M N. Jivani, A. N. Jivani and J. N. Jivani carrying on business under the trade name J. B Industries, 318 G. T. Road, Belurmath, Howrah (a); HW/1642A, 2-6-55 (b), (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Aluminium name plates, label, aluminium link clips (c); 6-6-64 (e)

65. (S) Messrs. Umashankar Agarwala, Raghunath Prasad Jhunjhunwala and Sreegopal Malsisaria carrying on business under the trade name Messrs. Krishna Industries (for) Shri Shyam Sundar Agarwalla, Umashankar Agarwalla and Vishwa Nath Thard carrying on business under the trade name Messrs. Krishna Industries, 63 G. T. Road, Liluah, Howrah (a); HW/1234A, 30-1-51 (b); Insert cotton tags, cotton laces and tapes, writing ink, sealing wax, liquid gum and brushes after the words "Platform wagons and tank" (c); 6-6-64 (e).

66. Messrs. Yudhisthir Lal Agarwalla, Ram Gopal Garodia, Tularam Budia and Shive Charan Laul carrying on business under the trade name Grand Smithy Works, 1 Girish Ghose Road, Belur, Howrah (a); HW/491A, 8-7-43 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., gases, chemicals, industrial oils, lubricating oil, greases, coke, coal dust and cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Briquettes, box strapping, steel ingots and castings and steel billets (for) Metals and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores, gases, chemicals, oils, greases, fuel, calcium carbide and minerals. Certified by the purchasing dealer to be required for use in any process in the manufacture of telegraph stocks, pickets, screws, bolts, nuts, bungs rings, pipes, dog spikes, truck bodies, machine, machine parts, potteries, briquettes, steel ingots and castings and steel billets and box strappings for sale (c); (D) Salvage materials, viz., Ferrous and non-ferrous metal scraps, parachutes, tents and other silk, cotton and jute products, electrical and radio goods, tyres, tubes and other rubber goods, timber and timber products, tractor, tractor cranes, agricultural implements and machineries, and trucks, motors and other sorts of automobiles, components and automobile accessories, iron and steel scraps, auto parts and scraps, stainless hesian, gunny, coal-tar, bitumen and soda ash, m.s. steel and magnesium, old locomotives (as scrap) old boilers (as scrap) old wagon (as scrap) zinc and copper, iron strips, (A) "Steel strips, b. p. and g. c. sheets, disposal goods like machinery and vehicles spare parts and electrical goods, gunny bags (d); 11-6-64 (e).

67. Messrs. Hem Ch. Gupta, Mahabir Prosad Gupta, Panna Devi Agarwalla and Parmanand Gupta carrying on business under the trade name Shree Mahabir Industries, 27 Jhabarmal Jalan Road (off 25 Belur Road), Liluah, Howrah (a); HW/2190A, 12-11-60 (b); (A) Mild steel and carbon steel rods (d); 26-6-64 (e).

68. Messrs. Yudhisthir Lal Agarwalla, Ramgopal Garodia, Tularam Budia and Shive Charan Laul carrying on business under the trade name Grand Smithy Works, 1 Girish Ghose Road, Belur, Howrah (a); HW/491A, 8-7-43 (b); (A) M. s. iron and steel scraps, auto scraps, old locomotive, boiler and wagon scraps, stainless steel and magnesium (d); 26-6-64 (e).

69. (S) Shri Shew Shankar Shaw carrying on business under the trade name Messrs. Sib Sankar Saw (for) Shri Sib Sankar Saw carrying on business under the trade name Messrs. Sib Sankar Saw, 34 Hamiduddin Munshi Lane, Howrah (a); HW/543A, 15-4-44 (b); 26-6-64 (e).

70. (S) Messrs. Abrasives and Castings Limited (for) Messrs. The Vijoy Engineering Company Ltd., 66/1 Dewangazi Road, Belur, Howrah (a); HW/1571A, 28-12-53 (b); 26-6-64 (e).

71. Shri Shib Shankar Shaw and Shri Tarak Nath Shaw carrying on business under the trade name Shib Sankar Shaw & Sons, 3 Chandmari Road, Howrah, Howrah (1) (a); HW/103B, 12-7-51 (b); (D) Tobacco, fresh fruit and stationery goods (d); 26-6-64 (e).

72. (S) Shri Girija Prosad Sharma carrying on business under the trade name Messrs. Shree Ganesh Moulding Works (for) Messrs. Shree Ganesh Moulding Works, 20 Bhot Bagan Lane, Ghusury, Howrah (a); HW/1994A, 29-2-59 (b); 2-7-64 (e).

73. Messrs. R. S. Bhagat & Co. (Private) Ltd., 4 Ram Kumar Rakshit Lane, Calcutta (a); JK/3290A, 19-10-63 (b); (A) G. i. pipes (d); 19-6-64 (e).

74. Messrs. Gauri Shankar Bihani, Satya Narain Bihani, Hari Narayan Bihani, Lakshmi Narayan Bihani, Om Narayan Bihani, Shri Narayan Bihani and Shri Gauri Shankar Bihani, natural guardian for and on behalf of Shri Prakash Narayan Bihani and Shri Bijoy Narayan Bihani (minors) carrying on business under the trade name Gouri Shankar Bihani, 49 Nalini Sett Road, Calcutta (a); JK/416A, 25-9-41 (b); (A) Pig iron (d); 20-6-64 (e).

75. Messrs. Purshottom Lal Tibrewala and Jagadish Prosad Agarwala carrying on business under the trade name Vishnu Trading Co., 20/1 Maharshi Debendra Road, Calcutta, (A) Bhowanipore (Subhas Palli), Kharagpur, Dist. Midnapur (a); (S) JK/288B (for) JK/3304A (b); 20-6-64 (e).

76. Messrs. Sital Chandra Paul, Upendra Nath Paul and Jibon Krishna Paul carrying on business under the trade name Sital Chandra Paul & Bros., 5 Nawab Lane, Calcutta (a); JK/371A, 25-9-41 (b); (A) Kapok oil, palm oil, polang oil, karanjia oil, tobacco seed oil (d); 24-6-64 (e).

77. (S) Messrs. Vasantrai Shantilal and Tulsidas Khaitan carrying on business under the trade name Vasantrai Shantilal & Co. (for) Messrs. Vasantrai Shantilal, Tulsidas Khaitan and Jayant Kumar Tulsidas carrying on business under the trade name Vasantrai Shantilal & Co., 13 Narayan Prosad Babu Lane, Calcutta (a); JK/2308A, 25-5-51 (b); 24-6-64 (e).

78. Shri Ramnath Gupta (Proprietor) carrying on business under the trade name Messrs. Sundar Shaw Ramesh Chand, 168A Cotton Street, Calcutta (a); JK/3299A, 30-11-63 (b); (A) Sat isabgol (d); 26-6-64 (e).

79. Messrs. Charu Chandra Ghose, Narendra Nath Ghose and Sachindra Nath Ghose (Partners) carrying on business under the trade name Jeet Narain Ghose & Co., 20/2B Maharshi Debendra Road, Calcutta (a); JK/83A, 25-9-41 (b); (A) G. p. sheet, electrical sheet, skelp, b. p. sheet, hot and cold rolled sheets (d); 1-7-64 (e).

80. Messrs. Murari Mohan Dhar, Ananta Narayan Dhar, Ganga Narayan Dhar and Rangalal Dhar carrying on business under the trade name Gokul Chandra Dhar & Sons, 9D Jagannath Ghat, Calcutta-7 (a); JK/332A, 26-9-41 (b); (A) G. c. sheet, g. p. sheet, electrical sheet, skelp (d); 2-7-64 (e).

81. (S) Shri Hiralal Khanna, Shri Ganesh Prasad Khettry and Shri Kanhaiyalal Khettry carrying on business under the trade name Messrs. Janakalyan Hosiery (for) Messrs. Janakalyan Hosiery, 10/2 Vivekananda Road, Calcutta (a); MK/2479A, 28-1-54 (b); 26-6-64 (e).

82. Shrimati Satyabhama Devi Dhandhania, Shrimati Savitri Devi Dhanuka, Shrimati Geeta Devi Dhanuka, Shrimati Sumitra Devi Dhanuka and Shri Puranmal Dhanuka carrying on business under the

rade name Messrs. Aluminium Fabricators, 105/1 Jhadanga Main Road, Calcutta (a); MK/3691A, 6-2-64 (b); (A) M. s. strips after the word "Paints" c). (A) Aluminium ingots after the words "Alumi-ium sheets" (d); 26-6-64 (e).

83. Messrs. Shew Prasad Agarwala and Kunj Beharilal Agarwala carrying on business under the rade name Imperial Silicate Soda Manufacturing Co., 26 Bagmari Road, Calcutta, Calcutta (1) (a); MK/247B, 11-3-63 (b); (A) Soda ash (d); 2-7-64 (e).

84. Sarbasri Prafulla Kumar Samanta, Pratap Kumar Samanta and Kalipada Samanta carrying on business under the trade name Shri Krishna Rice Mills, Jakpur, P. O. Madpur, Midnapore (a); MN/798A, 4-5-49 (b); (A) Gunny bags (d); 24-6-64 e).

85. Messrs. Balbir Kumar Sethi and Narendra Nath Sethi carrying on business under the trade name Satish & Co., 14 Pageyapatty Street, Calcutta (a); MR/2504A, 16-1-59 (d); (A) Readymade garments c); 27-6-64 (e).

86. (S) Shri Gobinda Chandra Rakshit (Karta, Hindu undivided family) carrying on business under he trade name Messrs. Gourhari Rakshit & Co. (for) Shri Gourhari Rakshit (Proprietor) carrying on busi-ess under the trade name Messrs. Gourhari Rakshit & Co., 113 Monohardas Chawk, Calcutta (a); MR/2708A, 20-8-63 (b); 1-7-64 (e).

87. Messrs. B. Poddar, J. K. Poddar and H. P. Choudhury carrying on business under the trade name Shree Hanuman Industries, 178 Harrison Road, Calcutta (a); MR/210B, 20-12-57 (b); (A) After the ist of consumable stores "Grinding wheels, oxygen, lectrodes, carbide, firebrick, fire clay" and (A) After ist of goods manufactured "Machinery" (c); 27-6-64 e).

88. (S) Messrs. Biswanath Panja and Durgabala Panja (Partners) carrying on business under the trade name Dharmadas Panja & Sons (for) Mritunjoy Panja, Gadadhar Panja, Biswanath Panja and Durga-bala Panja (Partners) carrying on business under the rade name Dharmadas Panja & Sons, 159 Netaji Subhas Road, Calcutta (a); MR/577A, 28-9-41 (b); -7-64 (e).

89. Shri Anil Kumar Das carrying on business nder the trade name Empire Chemical Co., 5 Kustia Road, Calcutta-39 (a); (S) PG/3061A (for) BH/435A b); 19-6-64 (e).

90. Research & Control Equipments (Private) td., (S) 1 Gorakhabasi Road, Calcutta-28 (for 54 Jamdulal Sarkar Street, Calcutta-6 (a); (S) PG/3062A for) MK/3114A (b); 22-6-64 (e).

91. (S) Messrs. Raghubansa Mahato and Hassan mmam carrying on business under the trade name National Brick Manufacturing Co. (for) Messrs. National Brick Manufacturing Co., Akra (Suklipara), P. O. Bartola, 24-Parganas (a); PG/1522A, 20-9-52 b); 22-6-64 (e).

92. (S) Shri Tirath Dev Singh carrying on busi-ess under the trade name Messrs. Cement Supply Co. (for) Messrs. Cement Supply Co., Panihati, 24-Parganas (a); PG/2038A, 1-4-58 (b); 23-6-64 (e).

93. Messrs. Kusum Products Ltd., 9 Brabourne Road, Calcutta, Calcutta (1), 24 Gandhi Sarak, Rishra, Hooghly (1) (a); RB/81B, 17-8-48 (b); In column (3) Consumable stores, e.g., (A) All packing materials, trays, drum, cardboard boxes, tins, alka-thene bags, (A) Electroplating chemicals and polish-ing compounds as manufactured (c); 26-6-64 (e).

94. Messrs. Rameswarlal Lohariwala and Maha-devi Lohariwala (Partners) carrying on business under the tradie name Bansal Brothers, 8 Jadulal Mullick Road, Calcutta (a); SH/3187A, 3-3-62 (b); (A) Zinc sheet (d); 20-6-64 (e).

95. Shri Saktipada Ghosh (Proprietor) carrying on business under the trade name G. S. Timber Co., 1 Radha Krisio Sett Street, Calcutta (a); SH/3208A, 30-4-62 (b); (A) Packing box (d); 20-6-64 (e).

96. (S) Shrimati Provadevi Burman carrying on business under the trade name Tapan Textiles (for) Messrs. Tapan Textiles, 10A Kashi Mitra Ghat Street, Calcutta-3 (a); SH/2662A, 25-4-58 (b); 22-6-64 (e).

97. (S) Shri Matilal Basak carrying on business under the trade name Messrs. Oriental Jewellers Silk House (for) Shri Matilal Basak carrying on business under the trade name Messrs. Oriental Jewellers, 81 Cornwallis Street, Calcutta-4 (a); SH/3173A, 27-2-58 (b); 22-6-64 (e).

98. (S) Shri Subal Chandra Dey carrying on busi-ness under the trade name Subal Chandra Dey & Co. (for) Subal Chandra Dey & Co., 23 R. G. Kar Road, Calcutta (a); SH/1524A, 10-8-49 (b); 22-6-64 (e).

99. (S) Shri Santi Ranjan Mullick and Amal Kumer Mullick carrying on business under the trade name Messrs. Hari Charan Mullick (for) Messrs. Hari Charan Mullick, 130B Ahiritolla Street, Calcutta, (A) 30 Ashutosh Mukherjee Road, Calcutta (1) (a); (S) SH/228B (for) SH/2690A (b); (S) (1) Raw mate-rials: Chhana, ghee and spices. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food and sweetmeats (for) (1) Raw mate-rials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Chhana, ghee, spices. Pro-vided that all goods for which exemption from pay-ment of salse tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food and sweetmeats (c); 24-6-64 (e).

100. (S) Shri Kailash Narayan Gupta (Proprietor) carrying on business under the trade name Messrs. Kailash Mistanna Bhander (for) Messrs. Kailash Mistanna Bhander, 160 Ahiritolla Street, Calcutta (a); SH/2628A, 26-12-57 (b); 24-6-64 (e).

101. (S) Shri Panchanan Rakshit (Proprietor) carrying on business under the trade name Fine Elec-tric Works (for) Fine Electric Works, 50/H/12 Rani Horshamukhi Road, Calcutta (a); SH/2187A, 1-5-53 (b); 29-6-64 (e).

102. The Hyderabad Handloom Weavers Central Co-operative Association Ltd., Hyderabad carrying on business under the trade name Hyco Fabrics Emporium, 124 Grey Street, Calcutta-5, (A) 79A Shyama Prasad Mukherjee Road, Calcutta-26 (1) (a); (S) SH/229B (for) SH/3203A (b); 1-7-64 (e).

103. (S) Shri Debendra Nath Mandal (Proprietor) carrying on business under the trade name Bimalendu Mandal (for) Messrs. Bimalendu Mandal, 12 Manmatha Ganguli Road, Calcutta (a); SH/55A, 24-9-41 (b); 2-7-64 (e).

104. Shri Sunil Banerjee and Shrimati Gouri Banerjee carrying on business under the trade name Messrs. Inland Sales Tax Agencies, 35 Chittaranjan Avenue, Calcutta (a); SL/2563A, 5-6-53 (b); (D) Hardware, stationery articles, (A) Aluminium sample containers, aluminium shovels, aluminium sieves, aluminium sheets, aluminium rung bowls, wire brushes, bolts and nuts, iron screws, galvd. wire mesh, galvd. pad locks, brass pad locks, iron shovels, chealing hoe, measuring tape, measuring saw, iron washer, iron tower bolts, iron hinges, trolley wheels, staple, wire nails, iron rods, belts lacing, belt fastener files, ball bearing, paint and varnishes, lawn mower, transplanting spade, stencil ink, angle iron, overhead water tank, plywood and timber packings (d); 12-6-64 (e).

105. (S) Shrimati Bijon Rani Barua carrying on business under the trade name Messrs. Barua Brothers (for) Barua Brothers, 157B Dharamtolla Street, Calcutta (a); SL/3279A, 12-7-58 (b); 15-6-64 (e).

106. Shri Ramdharimall Agarwalla (Proprietor) carrying on business under the trade name Messrs. Ramdharimal Punamchand, 182 Dharamtolla Street, Calcutta (a); SL/4093A, 18-5-57 (b); (A) Manila rope, allo rope, sisal rope, coir string (d); 15-6-64 (e).

107. Sarbasri Ganeshlal Tulson and Mahadevlal Tulson (Partners) carrying on business under the trade name Messrs. Calcutta Hardware Stores, 110/1 Amherst Street, Calcutta (a); SL/1177A, 18-12-46 (b); (A) G. c. and g. p. sheets, electrical sheets and skelp and tin plates (d); 15-6-64 (e).

108. (S) Messrs. Sabarmall Agarwalla and Saraswati Debi carrying on business under the trade name Messrs. Thanduram Dwarka Prasad (for) Shri Sabarmall Agarwalla carrying on business under the trade name Messrs. Thanduram Dwarka Prosad, 155 Bipin Behari Ganguly Street, Calcutta (a); SL/340A, 24-9-41 (b); (D) Raw materials, pplant, machinery, spare parts and accessories and consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil (c); 16-6-64 (e).

109. (S) Messrs. Ajit Ranjan Ghose Dastidar, Barun Kumar Ghose and Biroja Charan Seal carrying on business under the trade name Messrs. Industrial Instrument Co. (for) Messrs. Ajit Ranjan Ghose Dastidar and Barun Kumar Ghose carrying on business under the trade name Messrs. Industrial Instrument Co., 16 Ganesh Chandra Avenue, Calcutta (a); SL/3358A, 7-8-58 (b); 16-6-64 (e).

110. Messrs. Escorts Ltd., 31 Chittaranjan Avenue, Calcutta (a); SL/2476A, 3-9-52 (b); (A) Motor cycles, scooters, accessories and spare of motor cycle and scooters, vacuum glass bricks, alumina cement, cranes, steel structures (d); 18-6-64 (e).

111. Shri Narendra Chandra Ray Burman and Sukhendu Bikash Ray Burman carrying on business under the trade name Messrs. Diamond Sales Corporation, 49B Sashi Bhusan De Street, Calcutta (a); SL/3847A, 16-5-62 (b); (A) Reflector block and grips aluminium metal plates, complete trolley wheels ebonite rubber machine accessories and sponge strip (d); 18-6-64 (e).

112. (S) Shri Ganesh Chandra Saha carrying on business under the trade name Messrs. Lawrence & Co. (for) Shri Kalicharan Shaw carrying on business under the trade name Messrs. Lawrence & Co., 146/4 Bipin Behari Ganguly Street, Calcutta (a); SL/2258A 1-10-51 (b); 18-6-64 (e).

113. Messrs. Nafar Chandra Jute Mills Ltd., 171 Bipin Behari Ganguly Street, Calcutta, (A) Calcutta (1) (a); (S) SL/325B (for) SL/305A (b); (S) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., dyes, french chalk, china glue, acid, paint, varnish, acid salycilic, graphite powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gunnies and hessians (for) jute, bobbins, jute pickers bailing hoops and batching oil and (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories Certified by the purchasing dealer to be required for use in any process in the manufacture of gunnies and hessians (c); 18-6-64 (e).

114. Messrs. Shibani Kumar Chatterjee and Asim Kumar Chatterjee carrying on business under the trade name Messrs. Atlas Auto Corporation, 67 Ganesh Ch. Avenue, Calcutta (a); SL/4115A, 8-2-64 (b); (A) Cable box with nozzle and automobile tools (d); 20-6-64 (e).

115. M. Dutt and S. Bose (Partners) carrying on business under the trade name Messrs. Tara Binding Stores, (S) 105 Baitakhana Road, Calcutta (for) 99 Baitakhana Road, Calcutta (a); SL/2183A, 26-6-61 (b), 22-6-64 (e).

116. (S) Shri Kuber Das Hemchand Shah and Shri V. O. Paptani carrying on business under the trade name Messrs. Javimas (for) Shri V. O. Paptani carrying on business under the trade name Messrs Javimas (for) Shri V. O. Paptani carrying on business under the trade name Messrs. Javimas, 42 Ganesh Ch. Avenue, Calcutta (a); SL/3941A, 29-2-62 (b); 22-6-64 (e).

117. (S) Naresh Chandra Sharma and Kedar Nath Sharma carrying on business under the trade name Messrs. Mercury Motors (for) Messrs. Hari Prasad Napany and Naresh Chandra Napany carrying on business under the trade name Messrs. Mercury Motors, P-50 Princep Street, Calcutta (a); SL/3688A, 11-4-61 (b); 22-6-64 (e).

118. Messrs. Lily Trading Co., (S) 27B Chittaranjan Avenue, Calcutta (for) 81 Tiljala Road, Calcutta-39 (a); (S) SL/4181A (for) PG/1975A, 30-7-57 (b); 23-6-64 (e).

119. (S) Shri Nanda Krishna Mullick carrying on business under the trade name Messrs. Ananta Chandra Mullick & Co. (for) Messrs. Ananta Chandra Mullick & Co., 167/4 Dharamtola Street, Calcutta (a); SL/400A, 27-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, machine oil. Provided that all goods for which exemption from payment of sales tax is claimed for intended for use in the actual process of manufacture of the goods named below:

use hold textile furnishing materials for sale (for) tile cotton and (1) Any other raw materials, (2) nt and machinery, spare parts, accessories and nsumable stores. Certified by the purchasing aler to be required for use in any process in the nufacture of household furnishing material (c); -6-64 (e).

120. (S) Sarbasri Anil Kumar Keshavlal Shah and rilal Revashanker Ojha carrying on business under e trade name Messrs. Shah Hardware Syndicate) Shri Anil Kumar Shah carrying on business der the trade name Messrs. Shah Hardware Syndite, 3 Bow Street, Calcutta (a); SL/4126A, 6-3-64): 25-6-64 (e).

121. Shri Becharam Paul (Proprietor) carrying on siness under the trade name Becharam Paul, ograganj, Mogra, Hooghly (a); SP/1283A, 19-12-59); (A) Ink, tooth-paste, shoe-polish, blades, blue d light mantles (d); 23-6-64 (e).

122. (S) Westrex Company (Proprietor) Cenerama ivate Ltd., Light House Cinema Building, 2 Humaun Place, Calcutta (for) Westrex Company India, ight House Cinema Building, 2 Humayun Place, alcutta (a); TL/785A, 16-6-44 (b); 20-6-64 (e).

123 (S) Shri Shankar Sahay Gupta, Shri Haridas upta and Shri Bhagwandas Gupta (Partners) carrying on business under the trade name Messrs. Sree urga Stores (for) Messrs. Sree Durga Stores, 119 rant Street, Calcutta (a); TL/1795A, 10-11-52 (b);) Woollen shawl (d); 19-6-64 (e).

124. Shri Manjushree Deb (Proprietor) carrying business under the trade name Messrs. M. S. Deb, Lindsay Street, Calcutta (a); TL/2783A, 25-2-64); (A) Manganese ore and asbestos (d); 22-6-64 (e).

125. (S) S. M. Sultan Mahammad (Proprietor) rrying on business under the trade name Messrs. M Sultan Mohammad (for) Messrs. S. M. Sultan ohammad, F52-53 New Market, Calcutta (a); 672A, 20-1-42 (b); 23-6-64 (e).

126 (S) Shri Ganesh Chandra Shaw (Proprietor) rrying on business under the trade name Messrs. C Shaw (for) Messrs. K. C. Shaw, 49 Market eet, Calcutta (a); TL/128B, 21-2-52 (b); (S) (1) w materials, (2) Plant, machinery, spare parts and cessories. Provided that all goods for which emption from payment of sales tax is claimed are ended for use in the actual process of manufacture the goods named below: (i) Puri, kachuri, gilapi, eetmeat (for) atta, flour, sugar, ghee, oil, potato, al and (1) Any other raw materials, (2) Plant, chinery, spare parts, accessories and consumable es, (3) Building or plumbing materials or fixtures quired for construction, fitting out or repair of any ilding. Certified by the purchasing dealer to be quired for use in the manufacture of puri, kachuri, api, sweetmeat for sale (c); 24-6-64 (e).

127. (S) Shri Ved Prakash Gupta and Sarlesh mar Gupta (Partners) carrying on business under e trade name Messrs. V. Light Watch Co. (for) ri Ved Prakash Gupta, Sarlesh Kumar Gupta and Dhanpat Singh Gupta (Partners) carrying on business under the trade name Messrs. V. Light Watch Co., A-28 New Market, Calcutta (a); TL/2654A, 29-12-62 (b); 24-6-64 (e).

128. Shri Sunil Chandra Chowdri and Shri Suhrid Chandra Chowduri (Partners) carrying on business under the trade name Messrs. National Toys & Machine Parts Mfg. Co., 9A Bechulal Road, Calcutta (a); TL/1834A, 13-3-53 (b); (S) Consumable stores, e.g. (for) Consumable stores, viz., (A) Coal, gas, machine oil in consumable stores (c); 24-6-64 (e).

129. Messrs. Weddel (India) Private Ltd., 103 Park Street, Calcutta (a); TL/2192A, 18-3-49 (b); (A) (1) Hide and skin—raw or salted, picked hides, skin butts and splits, (2) Chemicals, (3) Tin plates, (4) Stamping foils, (5) Cod-oil, spermoil, fish oil, meats food oil, (6) Dyes, (7) Hessian bags and hessian cloth, jute twine, (8) Leather, (9) Hide cuttings and glue stock materials including hide pickers, (10) Cotton yarn, woollen yarn including knitting yarn, (11) Beeswax, (12) Essential and non-essential oil including edible and non-edible, (13) Casein, (14) Tallow and (15) Cork and cork manufacturers (d); 24-6-64 (e).

130. (S) Messrs. Austin Distributors (Private) Ltd., 19 Chowringhee Road, Calcutta (for) Austin Distributors Ltd., 19 Chowringhee Road, Calcutta (a); TL/43B, 27-9-41 (b); (A) (1) Liquified petroleum gas (burshane), (2) Hot plates and (3) Burners and fittings thereof (d); 25-6-64 (e).

131. (S) Sarojendra Mohan Roychowdhury (Proprietor) carrying on business under the trade name Messrs. Kalpana (for) Shri Surjyendra Mohan Roy Chowdhury (Proprietor) carrying on business under the trade name Messrs. Kalpana, D-26 New Market, Calcutta (a); TL/1486A, 30-1-51 (b); 25-6-64 (e).

132. (S) Rathindra Chandra Bose (Proprietor) carrying on business under the trade name Messrs. Lindsay Supply Agency (for) Messrs. Lindsay Supply Agency, 12 Lindsay Steet, Calcutta (a); TL/2258A, 25-11-59 (b); 26-6-64 (e).

133. Shri Hassaram Tejoomal Mahtani and Shrimati Nirmala Mahtani (Partners) carrying on business under the trade name Messrs. Tejoomal's, F25, 42 New Market, Calcutta (a); TL/1778A, 10-9-52 (b); (A) Watch-straps, metal straps, metal ware, curios, pen (d); 1-7-64 (e).

134. (S) (1) Shri Ranojendra Mohan Roy Chowdhury, (2) Shri Ratindra Mohan Roy Chowdhury, (3) Shri Ramendra Mohan Roy Chowdhury, (4) Shri Sudhangshu Bala Roy Chowdhury, (5) Shri Kishori Mohan Saha Mondal and (6) Dinesh Chandra Saha Mondal (Partners) carrying on business under the trade name Messrs. Arunalaya (for) (1) Shri Rabindra Mohan Roy Chowdhury, (2) Shri Kishori Mohan Saha Mondal and (3) Shri Dinesh Chandra Saha Mondal (Partners) carrying on business under the trade name Messrs. Arunalaya, D-15 New Market, Calcutta (a); TL/1315A, 4-11-49 (b); 1-7-64 (e).

135. Messrs. Shanti Store (Private) Ltd., 5 Dharamtola Street, Calcutta (a); TL/2533A, 2-3-62 (b); (A) Knitting wool (d); 2-7-64 (e).

136. (S) Messrs. Electrical Machines Corporation (Private) Ltd. (for) Messrs. Electrical Machines Corporation Ltd., (S) 51 Canal East Road, Calcutta (for) 136 Jessore Road, Dum Dum, 24-Parganas (a); (S) TL/2812A (for) PG/1782A (b); 2-7-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 217 C. T. —9th June 1964– In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the dates noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Sanmukhraj V. Seth, Jagmohan B. Panchmiya, Mrs. Jaswanti M. Panchmiya and Chandrakant Prabhudas Hemani carrying on business under the trade name Rajani, Nachan Road, Benachitty, Durgapur (a); AS/2040A, 38-12-59 (b); Electrical goods, toilet goods, provisions, cutlery, crockery, wool, stainless steel goods, woollen garments, hosiery goods, photographic goods, sports goods, leather goods, fancy presentation goods, fountain pen, pencil, clock and watches, rain coat (d); 18-6-64 (f).

2. Sm. Susama Debi carrying on business under the trade name Bengal Trade Syndicate, C37-38 College Street Market, Calcutta (a); CL/317A, 27-9-41 (b); Hardwares, wood, packing paper, maps, charts, chamel ware, wire nettings metal castings, ebonide, paints, varnishes lacquer, polishes, polishing materials, and (1) Any other raw meterials, (2) Plant, machinery, spare parts, accessories and cansumable stores. Certified by the purchasing dealer to be required far use in any process in the manufacture of scientific apparatus, laboratory furniture, packing boxes (c); Scientific apparatus, chemicals, books, maps, charts, enamel ware, wire nettings, laboratory fittings, surgical and mathematical instruments, photo goods and accessories (d); 22-6-64 (e).

3. Shri Sashi Bhusan Kundu (Proprietor) carrying on business under the trade name Kundu & Co., 109 Old Chinabazar Street, (a); CR/219A, 15-11-41 (b); Paper, blottings and other general merchandise as and when required for resale, commission and order suppliers (d); 19-6-64 (e).

4. Shri Biswanath Sen carrying on busi under the trade name Messrs. Rabin Broth 71A Netaji Subhas Road, Calcutta (a); CR/21 8-5-52 (b). (1) Raw materials, (2) Plant, ma nery, spare parts and accessories, (3) Consum stores, viz. Provided that all goods for wh exemption from payment of sales tax is clai are intended for use in the actual proces manufacture of the goods named below: (i) H ware goods and wooden goods (c); Hardware mill and colliery stores, tea garden stores ma nery, timber, electrical goods, furnitures (d), 26-6 (e).

5. Messrs. Taherally Haji Jiwaji and Akbar Haji Jiwaji carrying on business under the tr name Messrs. Ahmedally Abbasbhoy & Co., Clive Row, Calcutta (a); CR/2112A, 11-5-41 Hardwares, pipe-fittings, machinery and machi parts (d); 27-6-64 (e).

6. Shri Gobinda Narayan Dutta (Proprie carrying on business under the trade name G. Dutta & Co., 22 Bonfield Lane, Calcutta CR/3074A, 16-2-64 (b); (1) Raw materials, Plant, machinery, spare parts and accessories, P vided that all goods for which exemption fr payment of sales tax is claimed are intended use in the actual process of manufacture of goods named below: (i) Exercise books (ii) Regist (c); Paper, gum, carbon paper, pad, ink, pencil s stand, painting box, gemclips, pin, pen-hand erasure and files (d); 27-6-64 (e).

7. Messrs. Rakhal Chandra Paul, Mundarh P. O. Narendrapur, Dist. Howrah (a), HW 67 14-12-48 (b); Atta, flour, ghee, sugar, oil su gur and other materials. Certified by the purcha dealer to be required for use in any process the manufacture of all kinds of sweetmeat a sugarcandy for sale (c); Gur, chira and khai 26-6-64 (e).

8. Messss. Kath Gola, Dispensary Lane, Ka ghat, Nadia (a); KR/1807A, 4-1-58 (b). (1) R materials, (2) Plant, Machinery, spare parts a accessories, (3) Consumable stores. Provided th all goods for which exemption from payment sales tax is claimed are intended for use in actual process of manufacture of the goods nam below: (i) Sized wood and furniture (c); Wood 19-5-64 (e).

9. Sarbasri Sristidhar Sahu, Kishori Mohan Sah Aditya Kishore Sahu and Charumoni Sahu carryi on business under the trade name Mahalax Bhandar, P. O. Manickpara, Midnapur MN/1533A, 9-5-61 (b); Tea, soda ash, chili cassia-leaf, corriander seeds and cumin seed ja (ajwa), methi (fenugreek seed), Khadir (catech pan-mouri (aniseed) choto-elachi (cardamom) bla jeora (d); 20-6-64 (e).

10. Shri Sital Prosad Dalui and Shri Sreedh Chandra Dalui carrying on business under t trade name Sital Prosad Dalui & Sreedhar Chand Dalui, P. O. Kolaghat, Midnapure (a); MN 156 18-10-41 (b); Timber and logs (d); 22-6-64 (e)

11. Messrs. Sell Well (India) Private Ltd., 9 Lalbaz Street, Calcutta (a); RB/899A, 25-9-55 (b); (1) R materials, (2) Plant, machinery, spare parts a

accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bicycle frames, bicycle handles, (ii) Bicycle mudgurds, bicyle bells, (iii) Bicycle accessories, (e); Bicycle frames, handles, mudguards, bells, bicycle accessories, healds, reeds, ring travellers, shuttles, bobbing belting, roller cloth, loom accessories, spindle tape, cotton rope, picker, piking band, turkey red oil machinery, machine tools, pumps (d); 27-6-64 (e).

12. Shri Amiya Prosad Chatterjee carrying on business under the trade name Licco, 14/2 Old Chinabazar Street, Calcutta (a); RB/1199A, 3-12-58 (b); Chemicals both heavy and fine (d); 26-6-64 (e).

13. Ghosh & Co., 108 Cornwallis Street, Calcutta (a); SH/2053A, 21-3-52 (b); Lens, frames and A and B certified by the purchasing dealer to be required for use in any process in the manufacture of spectacles (e); Watch, clock, spectacles, lenses, watch materials (d); 24-6-64 (e).

14. Messrs. Dossento, 19 Weston Street, Calcutta (a); SL/2552A, 9-5-59 (b); Printing ink, type, printing materials, electric goods (d); 20-6-64 (e).

15. Sukti Brush Industries (Partners) Mukundalal Bhaduri & others, 128 Akhil Mistry Lane, Calcutta (a); SL/3456A, 17-9-59 (b); fire wood, wire pin paint, (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: "Brushes" 25-6-64 (e).

16. Messrs. Mahadeo Prasad Kashi Prosad, 63 Elliot Road, Calcutta (a); TL/259A, 6-10-61 (b); Stick lac and (1) Any other raw material, (2) Plant, machinery, spare parts and accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for constuction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of shellac for sale (e); All kinds of shellac (d); 1-7-64 (h).

Explanatory notes: Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materieals.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 220 C. T.—9th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacturing or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Gopal Chandra Dan, Rakhal Chandra Dan, Bagal Chandra Dan, Krishna Chandra Dan and Narayan Chandra Dan carrying on business under the trade name Gopal Chandra Dan & Brothers, Begunia, P. O. Barakar, Dist. Burdwan (a); 75A(AS) (Central), 12-6-64 (b); Incandescent high power lights, pressure stoves, parts and accessories of lights and stoves, atta, vermilion, powder (c).

2. Shri Raojibhai Patel carrying on business under the trade name R. S. Patel & Co., Chittaranjan Road, P. O. Raniganj, Dist. Burdwan (a); 745A(AS) (Central), 22-6-64 (b); Bidi tobacco and bidi leaves (c).

3. Jonab Gulam Abbas (Proprietor) carrying on business under the trade name Factory Stores Corporation, 59 Biplabi Rash Behari Bose Road, Calcutta (a), 1382A(AT) (Central), 22-6-64 (b).

4. Sarbasri Om Prakash Bhalla and Rattan Lal Bhalla (Partners) carrying on business under the trade name Om Prakash Rattanlal, 71 Biplabi Rash Behari Bose Road, room No. B-32, Calcutta (a); 1384A(AT) (Central), 24-6-64 (b); Stove, mantle, switch, bulb, reflector, aluminium rivets, holder, wire, spring, electric iron, torch and batteries (c).

5. Messrs. Samal Harand of India (Private) Ltd., 34/1 Elgin Road, Calcutta-20 (a); 829A(BH) (Central), 23-6-64 (b).

6. Shri Rampyare Bajpai carrying on business under the trade name Messrs. Western Chemical Works, 7 South Tangra Road, Calcutta-46 (a); 830A(BH) (Central), 23-6-64 (b).

7. Messrs. Meteor (Private) Ltd., 21 Camac Street, Calcutta-16 (a); 831A(BH) (Central), 24-6-64 (b); Manganese, mica and kyanite (c).

8. Shri K. L. Keshwjee, Vidhya Ch. Jagmohandas, Rashiklal Pramjivan, Sashikant Dwarkadas and N. C. Samchand carrying on business under the trade name Tea Land, 3A Pollock Street, Calcutta (a); 1495A(CL) (Central), 20-6-64 (b).

9. Messrs. Deendayal Sarda and Hemraj Sarda carrying on business under the trade name Cavalry Industries Corporation, 55 Canning Street, Calcutta (a); 1497A(CL) (Central), 25-6-64 (b).

10. Shri Shyam Sundar Jalan (Proprietor) carrying on business under the trade name Alloy Engineering & Stores Co., 1 Bonfield Lane, Calcutta (a); 1751A(CR) (Central), 19-6-64 (b).

11. Shri Begraj Gupta (Proprietor) carrying on business under the trade name Gupta's, 14/1/1/A Jackson Lane, Calcutta (a), 1752A(CR) (Central), 23-6-64 (b); Office stationery articles (c).

12. Messrs. Radha Raman Manna, Paritosh Kumar Sett, Ashutosh Sett and Probodh Ranjan Dey carrying on business under the trade name Raising Calendar Co., 1 Bonfield Lane, room No. 4, 2nd floor, Calcutta (a); 1755A(CR) (Central), 24-6-64 (b); Picture (c).

13. Messrs. Sukdebdas Haralalka and Naranarayan Haralalka carrying on business under the trade name Haralalka Stores, 6 Lucas Lane, Calcutta (a); 1756A(CR) (Central), 1-7-64 (b).

14. Regional Distribution Office, Publication Division, A.I.R. Building, Eden Garden, Calcutta-1 (a); 872A(EL) (Central), 19-6-64 (b).

15. Shri Bijon Kumar Mitra carrying on business under the trade name Plant & Machinery, 3 Mangoe Lane, Calcutta-1 (a); 873A(EL) (Central), 22-6-64 (b); Electric motor and electric generator (c).

16. Messrs. Caledonian Printing Co. (Private) Ltd., 3 Wellesley Place, Calcutta-1 (a); 874A(EL) (Central), 29-6-64 (b); Paper and board (c); Paper and board required directly for manufacture of advertising materials and printed matters for sale (d).

17. Messrs. Bhawani Ch. Nandy and Dipali Nandi carrying on business under the trade name Amar Industries, 119 Dharamtala Road, P. O. Ghusury, Howrah (a); 911A)HW) (Central), 29-6-64 (b).

18. Messrs. Joydeb Kundu, Panchanan Kundu and Sukdev Ch. Kundu carrying on business under the trade name Sree Dhar Engineering Works, 222 Belilious Road, Howrah (a); 912A(HW) (Central), 29-6-64 (b); Raw materials other than declared goods for the manufacture of pipe fittings (d).

19. Messrs. Probodh Ch. Chakraborty and Umapada Bhattacharjee carrying on business under the trade name P. C. C. & Co., 42 Tripura Roy Lane, Salkia, Howrah (a); 913A(HW) (Central), 29-6-64 (b).

20. Shri Dinesh Ghosh carrying on business under the trade name Messrs. Bensen Industries, 96 Shri Arabindo Road, Salkia, Howrah (a); 914A(HW) (Central), 2-7-64 (b); Brass screwing wire (c).

21. Messrs. Kalwantrai Bansal, Labhuram Bansal, Murti Devi Garg and Nathura Garg carrying on business under the trade name Metal & Steel Corporation, 135/19C Girish Ghosh Road, P. O. Belurmath, Howrah (a); 915A(HW) (Central), 2-7-64 (b).

22. Shri Anil Kumar Sinha Ray carrying on business under the trade name Messrs. Laksmi Narayan Timber Concern, 1 Canal East Road, Calcutta (a); 1192A(MK) (Central), 27-6-64 (b); Timber and log of wood (c).

23. Shri Kali Kinkar Poddar (Proprietor) carrying on business under the trade name Messrs. Bharat Glass Stores, Hatkhola, Raiganj, West Dinajpur (a); 255A(ML) (Central), 26-6-64 (b); Pottery, crockery, glassware, paints and varnish, linseed oil, stone wares, hurricane, kerosine stove, slate, screw, oxides, broomstick, nut, bolts, wires, pans, bolts, nails, wire net, locks, buckets, kobza, chains, sanitary fittings, coir rope, enamel ware, lime, tin, tube-well parts, tarpentine, sand paper, gala, coal tar, carpenters tools, drill and saw (c).

24. Shri Sripati Kumar Jana carrying on business under the trade name Joydeb Pan Store, Egrabazar, P. O. Egra, Midnapore (a); 475A(MN) (Central), 19-6-64 (b).

25. Messrs. Rampat Gupta, Pradyot Kumar Mukherjee, Purabi Mukherjee, Nani Gopal Banerjee and Saradindoo Banerji carrying on business under the trade name Tollygunge Rubber Works, 55A Deshapran Sasmal Road, Calcutta-33 (a); 817A(PG) (Central), 25-6-64 (b); Rayon yarn cords and rubber sheetings intended for use in the manufacture of endless v-belts, endless flat belts and endless conveyor belts (d).

26. Shri Shew Prasad Kedia and Shri Hiralal Sharma carrying on business under the trade name Messrs. West Bengal Mineral Industries, Sitaram Marwari Lane (Telkalpara), P. O. and Dist. Purulia (a); 318A(PR) (Central), 23-6-64 (b); Lime stone, lime and lime stone powder (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture goods in West Bengal named below for sale: Lime and lime stone powder (d).

27. Shri Nagarmal Agarwala, Shri Kailash Nath Sharma, Shri Ram Chandra Kurup and Shri Amar Nath Sharma (Partners) carrying on business under the trade name Messrs. Tica Chemical & Allied Industries, 91 Lower Chitpur Road, Calcutta (a); 906A(RJ) (Central), 19-6-64 (b); (1) Raw materials, (2) Plnat, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture named below: (i) Chemicals (d).

28. Shri Haran Chandra Banik, Shri Jiban Kanai Banik, Shrimati Shyamala Sundari Banik and Shri Akhoy Kumar Paul (Partners) carrying on business under the trade name Messrs. Ma-Manosa Trading Co., 57 Clive Street, Calcutta (a); 907A(RJ) (Central), 29-6-64 (b); Heavy chemical, hardware goods (c).

29. Messrs. Radha Krishan Agarwala and Banwarilal Agarwala carrying on business under the trade name Messrs. Kaziranga Udyog, P-25 Raja Radhakant Deb Lane, Calcutta (a); 1134A(SH) (Central), 22-6-64 (b); Steel wool (c).

30. Shri Mihir Kr. Ray carrying on business under the trade name Messrs. Road Light Battery Co., 74 B. T. Road, Calcutta-2 (a); 1135A(SH) (Central), 27-6-64 (b); Raw materials for use in the manufacture of battery and battery plate (d).

31. Shri Hiralal Dharewa carrying on business under the trade name Messrs. Eastern Engineering Enterprises, 54 Ganesh Ch. Avenue, Calcutta (a); 1599A(SL) (Central), 15-6-64 (b).

32. Vrajlal A. Sura, Rama Kirtikar Sura, Sumitra Chandravadan Sura, Jasoda Ochhavlal Sura, Pushpa Shankarlal Sura, Tara Pranjivan Sura, Rashmi Surendra Sura, Sudhir Gopaldas Sura, Mohanlal Chunilal Gandhi, Suresh Gordhandas Choksi and Indulal Vallabhdas Desai carrying on business under the trade name Messrs. Newkem Insulation (Calcutta), 4 Chandney Chawk Street, Calcutta (a); 1600A(SL) (Central), 19-6-64 (b); Glass-wool, slag wool, thermocole (c).

33. Narendra Chhotalal Ajmera, Amritlal Ichhubhai Patel, Mansukhlal Prabhulal Gandhi and Kishor Chandra Prabhulal Gandhi carrying on business under the trade name Messrs. Ajanta Motors, 15 Bow Street, Calcutta (a); 1601A(SL) (Central), 20-6-64 (b). Motor parts and accessories (c).

34. Sarbasri Jethanand Bazaz and Naranjan Das Bhatia carrying on business under the trade name Messrs. Bharat Auto Corporation, P-27 Princep Street, Calcutta (a); 1602A(SL) (Central), 22-6-64 (b); Motor parts and accessories (c).

35. Shrimati Debi Das carrying on business under the trade name Messrs. N. C. Das & Co., 18 Amherst Street, Calcutta (a); 1604A(SL) (Central), 24-6-64 (b).

36. Shri Damodar Manikchand Damani carrying on business under the trade name Messrs. Unique Automobiles, P-50 Princep Street, Calcutta (a); 1605A(SL) (Central), 25-6-64 (b); Diesel engine, spare parts, petrol engine, spare parts (c).

37. Shri Rabindra Prakash Gupta carrying on business under the trade name Messrs. Orient Minerals & Industries, 21 Sooterkin Street, Calcutta (a); 1606A(SL) (Central), 25-6-64 (b); Graphite lumps and powder, black slate stone, blacking powder, bentonite lumps and powder, lime stone lumps and powder, dolomite lumps and powder, dextrine powder, fireclay lumps and powder, moulder's nail, china clay lumps and powder, coal slake and powder, foundry sand, silica sand, c. i. castings, whiting powder, barytes lump and powder (d).

38. Sarbasri Ezekiel Mordecai, Shalome Mordecai, Solomon Mordecai, David Mordecai, Sassoon Mordecai, Marie Mordecai and Seema Mordecai (partners) carrying on business under the trade name David & Sons, 20A Dr. Suresh Sarker Road, Calcutta, additional place of business at 10 Lindsay Street, Calcutta (a); 72B(TL) (Central), 19-6-64 (b); Wine (c).

39. Shrimati Labanya Prava Das Gupta (Proprietress) carrying on business under the trade name Bharat Timber Agency, 23 Chaulpatty Road, Calcutta (a); 901A(TL) (Central), 27-6-64 (b); Logs, timber square and timber planks (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Timber square, timber planks (d).

40. Shri Nihar Kumar Bardhan (Proprietor) carrying on business under the trade name A. B. C. Enterprises, 23 Royd Street, Calcutta (a); 902A(TL) (Central), 27-6-64 (b).

41. Shri Badal Chandra Ghatak (Proprietor) carrying on business under the trade name B. G. Ceramics, 450 Abinash Chandra Banerjee Lane, Calcutta (a); 903A(TL) (Central), 29-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Industrial and electrical porcelain products (d).

S. K. BOSE, Commissioner.

No. 221 C. T.—9th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Madhusudan Jain, Shri Anichand Shah and Shri Shantilall Shanghvi carrying on business under the trade name Mutual Traders, 71 Canning Street, Calcutta (a); 1226A(AT) (Central), 5-2-62 (b); (D) Clinical thermometers (c); 20-6-64 (h).

2. (S) Messrs. Chandra Mohan Choudhury and Monomohan Choudhury carrying on business under the trade name Choudhury Brothers (for) Messrs. Chandra Mohan Choudhury, Monomohan Choudhury, Raimohan Choudhury and Sudhir Ranjan Choudhury carrying on business under the trade name Choudhury Brothers, 3 Karbala Mohamed Street, Calcutta (a); 366A(AT) (Central), 28-6-57 (b); 20-6-64 (h).

3. (S) Messrs. Himmatram Agarwal, Amichand Santowalla (Agarwal), Kisharilal Agarwal and Manoharlal Agarwal carrying on business under the trade name Hindustan Trading Company (for) Messrs. Himmatram Agarwal and Amichand Santowalla (Agarwal) carrying on business under the trade name Hindustan Trading Company, 10/1 Portuguese Church Street, Calcutta (a); 872A(AT) (Central), 27-9-57 (b); (A) Lubricating oil (c); 20-6-64 (h).

4. Shri Narendra Kumar Doshalal, Shri Kishori Kant Doshalal Seth and Shri Sashi Kant Doshalal Seth carrying on business under the trade name A. K. Pharma Cosmetics, 71 Canning Street, Calcutta (a); 1280A(AT) (Central), 14-11-62 (b); (A) Toilet goods, surgical dressings (c); 20-6-64 (h).

5. (S) Shrimati Mati Bahon, Shri Pravinchand T. Bhagwanji, Shri Joyantilal T. Bhagwanji, Shri Amratlal T. Bhagwanji, Shri Anantrai T. Bhagwanji and Shri Chimanlal Thakurdas Bhagwanji carrying on business under the trade name Thankurdas Bhagwanji (for) Shri Chimanlal Thakurdas (Karta, Hindu undivided family) carrying on business under the trade name Thakurdas Bhagwanji, 19 Armenian Street, Calcutta (a); 1991A(AT) (Central), 24-6-48 (b); 22-6-64 (h).

6. Shri Nandalal Mehta, Shri Pravin Chandra and Shri Navnitlal carrying on business under the trade name Bombay Leather Store, (S) 71 Canning Street, Calcutta (Shop No. - D4/6) (for) 24 Canning Street, Calcutta, (D) 24 Canning Street, Calcutta (a); (S) 1383A(AT) (Central) (for) 23B(RB) (Central) (b); 23-6-64 (h).

7. Shri Maganmal Lunia carrying on business under the trade name Maganmal Lunia, (S) 15 Noormal Lohia Lane, Calcutta (for) 13 Noormal Lohia Lane, Calcutta (a); 547A(AT) (Central), 5-7-57 (b); 23-6-64 (h).

8. Messrs. Dhanraj Agarwalla and Sagarmal Agarwalla carrying on business under the trade name Dhanraj Agarwalla, 47 Pandit Pursattom Roy Street, Calcutta (a); 1210A(AT) (Central), 6-10-61 (b); (A) Knitting wool (c); 24-6-64 (h).

9. Messrs. Ganpatlal Agarwala and Surajmal Agarwalla carrying on business under the trade name Ganpatlal Sagarmal, (S) 47 Pandit Pursattom Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); 321A(AT) (Central), 28-6-57 (b); 24-6-64 (h).

10. Shri Champaklal M. Doshi, Shri Mohanlal K. Sheth, Shri Kantilal M. Khata and Shri Ramniklal M. Doshi carrying on business under the trade name India Agency Corporation, 72 Canning Street, Calcutta (a); 1160A(AT) (Central), 15-2-61 (b); (A) Popsy logenges (c); 25-6-64 (h).

11. (S) Sarbasri Inderchand Saraogi, Babulal Saraogi, Sukhlal Saraogi, Mahabir Prosad Saraogi and Shrimati Anchi Devi carrying on business under the trade name Jugal Kishore Radhakishan (for) Messrs. Jugal Kishore Radhakishan, 196 Cross Street, Calcutta (a); 110A(AT) (Central), 24-6-57 (b); 25-6-64 (h).

12. (S) Sarbasri Kashi Prosad Agarwalla, Laxminarain Agarwala, Purshottamdas Agarwalla and Ajoy Kumar Agarwalla carrying on business under the trade name Kashi Prosad Purshottamdas (Calcutta) (for) Shri Kashi Prosad Agarwalla carrying on business under the trade name Messrs. Kashi Prosad Purshottamdas, 160 Cross Street, Calcutta (a); 660A(AT) (Central), 30-7-57 (b); 25-6-64 (h).

13. Shri Joy Krishna Saha carrying on business under the trade name Ramendra Saha & Sons, 10/1 Portuguese Church Street, Calcutta (a); 1122A(AT) (Central), 15-9-60 (b); (A) Soda ash (c); 29-6-64 (h).

14. (S) Messrs. Sasadhar Dutta carrying on business under the trade name B. K. Dutta and R. K. Dutta (for) Messrs. Sasadhar Dutta and Mritunjoy Dutta carrying on business under the trade name P. K. Dutta B. K. Dutta, P. O. Mollarpur, Dist. Birbhum (a); 558A(AS) (Central), 9-9-60 (b); 22-6-64 (h).

15. The Ashok Biopharma Ltd., (S) 10/1P Swinhoe Street, Calcutta (for) 235 Rash Behari Avenue, Calcutta (a); 263A(BH) (Central), 28-8-57 (b); 19-6-64 (h).

16. Shri Radheshyam Gaggar carrying on business under the trade name Messrs. Roopnagar Industries, 99 Bakul Bagan Road, Calcutta (a); 714A(BH) (Central), 5-7-63 (b); (A) K. v. a. transformer, gutters and supports, oil circuit brakers (c); 19-6-64 (h).

17. (S) Messrs. P. K. Banerjee and R. J. Bulsara carrying on business under the trade name Jubilee Stores (for) Messrs. Jubilee Stores, 35 Park Street, Calcutta (a); 423A(BH) (Central), 3-7-59 (b); 24-6-64 (h).

18. Shri Kidarnath Sawhney, Bhusan Kumar Sawhney and Baldev Sawhney carrying on business under the trade name Messrs. Sitaram Kidarnath, 55/12 Canning Street, ground floor, Calcutta (a); 1415A(CL) (Central), 22-10-63 (b); (A) Spectacle lenses, frames, sun goggles (c); 20-6-64 (h).

19. (S) Sushil Kumar Malhotra carrying on business under the trade name Bubee Laboratory (for) Messrs. Bubee Laboratory, 159 Lower Chitpur Road, Calcutta (a); 981A(CL) (Central), 18-11-59 (b); 22-6-64 (h).

20. Shri Sudarsan Kumar Malhotra carrying on business under the trade name Kaisers Trading Co., 159 Lower Chitpur Road, Calcutta (a); 956A(CL) (Central), 11-9-59 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., stearic acid, vegetable oil and tallow, mutton tallow and paraffin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Rubber compound (c); 22-6-64 (h).

21. Shri Kishen Gopal Baheti carrying on business under the trade name Messrs. Baheti Trading Co., 55 Canning Street, 2nd floor, room No. 22, Calcutta (a); 1230A(CL) (Central), 8-6-62 (b); (A) Electric wires, fittings, accessories (c); 23-6-64 (h).

22. Shri Prabir Kumar Basak, Ved Prakash Gambhir and Bhupatrai Shangir carrying on business under the trade name Messrs. Chemical & Mineral Distributor, (S) 56/1 Canning Street, 2nd floor, room D/3, Calcutta (for) 140 Becharam Chatterjee Road, Calcutta-34 (a); (S) 1496A(CL) (Central) (for) 773A(PG) (Central) (b); 25-6-64 (h).

23. Messrs. Saru Smelting & Refining Corporation Ltd., 161/1 Harrison Road, Calcutta (a); 16A(CL) (Central), 20-5-57 (b); (A) White metal scrap, solder scrap and gun metal scrap (c); 25-6-64 (h).

24. Messrs. Biswanath Paul, Tapendra Nath Paul and Dipendra Nath Paul (Partners) carrying on business under the trade name Madhusudan Dey & Sons, 13 Bonfield Lane, Calcutta (a); 546A(CR) (Central), 10-7-57 (b); (A) Starch, gum mastic, casein, caustic soda ash, boric acid (c); 19-6-64 (h).

25. (S) Sarbasri Nanda Kishore Maheshwari, Surajmal Jhawar and Sohanlal Jhawar carrying on business under the trade name Maheshwari Company

(for) Sarbasri Nanda Kishore Maheshwari and Madanlal Maheshwari carrying on business under the trade name Maheshwari Company, 56 Netaji Subhas Road, Calcutta (a); 1712A(CR) (Central), 4-3-64 (b); 19-6-64 (h).

26. Shri Sumermal Rampuria (Proprietor) carrying on business under the trade name United Store Suppliers, 133 Canning Street, Calcutta (a); 1637A(CR) (Central), 31-7-63 (b); (A) Mica powder (c); 19-6-64 (h).

27. Shri Darshanlal Kohli (Proprietor) carrying on business under the trade name Messrs. Superfine Chemical Works, 1/2 Jackson Lane, Calcutta (a); 1244A(CR) (Central), 18-11-59 (b); (A) Rubber blowing agents (c); 20-6-64 (h).

28. (S) Messrs. Nirmal Kumar Chandra and Lalit Mohan Chandra carrying on business under the trade name Messrs. L. M. Chandra & Co. (for) Messrs. L. M. Chandra & Co., 36 Strand Road, Calcutta (a); 1122A(CR) (Central), 17-12-58 (b); 20-6-64 (h).

29. Sarbasri Pravinchand Keshavlal Seth, Anant Roy Kanji Seth and Kantilal Kanji Seth carrying on business under the trade name West Bengal Lock Mfg. Co., 103 Netaji Subhas Road, Calcutta, Calcutta (1) (a); 94B(CR) (Central), 1-7-57 (b); (D) Hardware and brassware, (A) Wire nail, files, bolts, nuts, washers, wire and wire products, hackshaw blades, screws, belting, iron plates and rods, gun metal wheel valves and cock, brass scraps, hinges, brass rods, brass screws and handles and aldrops, electric motor, tools (c); 22-6-64 (h).

30. Messrs. Bhadury Sen & Co. (Private) Ltd., 158 Canning Street, Calcutta (a); 1074A(CR) (Central), 2-7-57 (b); (A) Steel pipe (c); 22-6-64 (h).

31. Messrs. C. R. Krishnan, Atmaram Agarwal and N. R. Hariharan Meyalal Kedia carrying on business under the trade name Bengal Chemicolour Co., 10 Armenian Street, Calcutta, Calcutta (1) (a); 77B(CR) (Central), 31-8-61 (b); (A) Copper tube (c); 22-6-64 (h).

32. Messrs. Sashin Revashanker and Bhupendra Chimanlal carrying on business under the trade name Adical Bobbin Co., 138 Canning Street, Calcutta (a); 1511A(CR) (Central), 23-5-62 (b); (A) Pickers, leather goods, textile machinery parts (c); 24-6-64 (h).

33. Shri Bhagwati Prasad Agarwalla (Proprietor) carrying on business under the trade name Messrs. B. P. Agarwalla & Sons, (S) 5 Synagogue Street (for) 24 Netaji Subhas Road, Calcutta (a); (S) 1753A(CR) (Central) (for) 219A(LR) (Central) (b); 23-6-64 (h).

34. Shri A. K. Agarwalla, Shri C. K. Agarwalla and Shrimati Radhadebi Agarwalla carrying on business under the trade name Messrs. Associated Rope & Cable Co., S) 5 Synagogue Street (for) 24 Netaji Subhas Road, Calcutta (a); (S) 1754A(CR) (Central) (for) 1005A(LR) (Central) (b); 23-6-64 (h).

35. (S) Messrs. Ajit Kumar Paul and Biswanath Paul carrying on business under the trade name Messrs. Paul & Co. (for) Shri Profullya Krishna Paul (Proprietor) carrying on business under the trade name Paul & Co., 39 Strand Road, Calcutta (a); 1524A(CR) (Central), 29-6-62 (b); 27-6-64 (h).

36. (S) Messrs. Brij Ratan Chandak, Suraj Ratan Chandak and Omprokash Maheswary carrying on business under the trade name Messrs Calcutta Anodizing Works (for) Shri Chandika Prasad Roy (Proprietor) carrying on business under the trade name Messrs. Calcutta Anodizing Works, 38 Strand Road, Calcutta (a); 1290A(CR) (Central), 3-3-60 (b); 27-6-64 (h).

37. Shri Ashutosh Coomar (Proprietor) carrying on business under the trade name A. T. Coomar, 103 Netaji Subhas Road, Calcutta (a); 674A(CR) (Central) 15-7-57 (b). (D) Hardware, (A) Nails, screws, bolts, nuts, rivets, washers, hinges, locks, building fittings, utensils, wires, wire ropes, nettings, riddies, lubricating oils, steel rods, angles, joists, plates, polishing materials, grinding material, plating materials, lubricators, bearings, pipes and fittings, asbestos, plastics, ebonite, fibres, crucibles, scales, weights, gauges, measures, weldings, brazings, belts, belt joints, brooms, brushes, cotton wastes, chains, ropes, paints, pulleys, forges, agriculture implements, anodes, salts, blow lamps, cutleries, fire bricks, cements, hoops, hoses, lawn mowers, magnets, non-ferrous sheets, bars, needles, pumps, clamps (c); 27-6-64 (h).

38. (S) Sarbasri Sohanlal Ghia and Malchand Parekh carrying on business under the trade name Bejoy Singh Prakash Kumar (for) Hullash Chand Jain and Sohanlal Ghia carrying on business under the trade name Bejoy Singh Prakash Kumar, 5 Lucas Lane, Calcutta (a); 65A(CR) (Central), 26-6-57 (b); 27-6-64 (h).

39. Messrs. Ram Pyari Raj Garia, Shrimati Sujani Debi Saria and Thakurmal Agarwala carrying on business under the trade name Messrs. Hindusthan Industries Corporation, 10 Jackson Lane, Calcutta (a); 1677A(CR) (Central), 19-11-63 (b); (A) Bottles (c); 29-6-64 (h).

40. Messrs. Mahabir Prasad Gupta and Suresh Chandra Gupta carrying on business under the trade name Calcutta Plastic Company, 21 Synagogue Street, Calcutta (a), 1746A(CR) (Central), 3-6-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic purses, charies and files (d); 1-7-64 (h).

41. Messrs. The Ganges Manufacturing Co. Ltd., 7 Council House Street, Calcutta (a); 488A(EL) (Central), 18-12-57 (b). After the words (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, (S) E.g. (for) viz., (A) Etc. after coal before the words. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gunny cloth, bags (d); 19-6-64 (h).

42. Messrs. Bengal Engineering Co. (Private) Ltd., 12 Dalhousie Square East, Calcutta (a); 185A(EL) (Central), 11-7-57 (b); (D) Electrical equipments (c); (A) Electrical equipments for use in manufacture as raw material (d); 20-6-64 (h).

43. Messrs. Calcutta Jute Manufacturing Co. Ltd., Stephen House, 4 Dalhousie Square East, Calcutta

(a); 444A(EL) (Central), 2-9-57 (b); (A) After the words (3) Consumable stores. Batching oil, coal, coke, industrial gas, chemicals, electrodes, starch, machine oil, lubricating oil (d); 22-6-64 (h).

44. (S) Shri Badal Dutta carrying on business under the trade name S. B. S. Traders (for) Messrs. Subhas Chandra Bose and Badal Dutta carrying on business under the trade name Messrs. S. B. S. Traders, 2 Church Lane, Calcutta (a); 718A(EL) (Central), 2-12-61 (b); 23-6-64 (h).

45. Messrs. National Razors & Blades (Private) Ltd., 33 Stephen House, Calcutta (a); 410A(EL) (Central), 26-8-57 (b); (A) After the words (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Safety razor (d); 27-6-64 (h).

46. Messrs. The Britannia Engineering Co. Ltd., 3 Netaji Subhas Road, Calcutta (a); 96A(EL) (Central), 27-6-57 (b); (A) After the words "Raw material.....named below": Steel castings, steel ingots, burnt dolomite (d); 2-7-64 (h).

47. (S) Messrs. Abrasives and Castings Limited (for) Messrs. The Vijoy Engineering Co. Ltd., 66/1 Dewangazi Road, P. O. Bally, Howrah (a); 29A(HW) (Central), 21-6-57 (b); 26-6-64 (h).

48. Shri Arjundass Agarwala, Shri Ish Kumar Agarwala and Shri Santosh Kumar Bansal carrying on business under the trade name Arjundass & Sons, 135 Girish Ghosh Road, P. O. Belurmath, Howrah (a); 550A(HW) (Central), 1-12-58 (b); (A) Forged rounds (c); 26-6-64 (h).

49. (S) Shri Babulal Kajaria carrying on business under the trade name Messrs. Hind Traders (for) Messrs. Hind Traders, (S) 72 G. T. Road, Lilloah, Howrah (for) 171/1 J. N. Mukherjee Road, Salkia, Howrah (a); 451A(HW) (Central), 6-6-59 (b); (A) G. i. wire, barbed wire and wire netting (c); 29-6-64 (h).

50. Messrs. Loke Nath Agarwala and Triloke Nath Agarwala carrying on business under the trade name Agarwal Industries, 14 Belur Road, Liluah, Howrah (a); 497A(HW) (Central), 19-2-60 (b); (A) Nuts and bolts (c); Insert "Stores, machinery, machinery parts and firebricks" after the words "Raw materials other than declared goods" (d); 1-7-64 (h).

51. Messrs. R. S. Bhagat & Co. (Private) Ltd., 4 Ram Kumar Rakshit Lane, Calcutta (a); 1060A(JK) (Central), 19-10-63 (b); (A) G. i. pipes (c); 19-6-64 (h).

52. Messrs. Gauri Shankar Bihani, Satya Narain Bihani, Hari Narayan Bihani, Lakshmi Narayan Bihani, Om Narayan Bihani, Shree Narayan Bihani and Shri Gauri Shankar Bihani, natural guardian for and on behalf of Shri Prokash Narayan Bihani and Shri Bijoy Narayan Bihani (minors) carrying on business under the trade name Gauri Shankar Bihani, 49 Nalini Sett Road, Calcutta (a); 251A(JK) (Central), 28-6-57 (b); (A) Iron and steel, pig iron (c); 20-6-64 (h).

53. Shri Vidyadhar Jhunjhunwala, Shrimati Mani Devi Jhunjhunwala, Shrimati Shakuntala Devi Jhunjhunwala and Shrimati Kusum Devi Jhunjhunwala carrying on business under the trade name Bengal Jute Twine Co., 136 Cotton Street, Calcutta (a), 1053A(JK) (Central), 21-9-63 (b); (A) Zinc wire (c), 20-6-64 (h).

54. Messrs. Jagadish Prosad Agarwal and Purushottamlal Tibrewala carrying on business under the trade name Vishnu Trading Co., 20/1 Maharshi Debendra Road, Calcutta, (A) Bhowanipore (Subhas Palli), Kharagpur, Dist. Midnapur (a); (S) 109B(JK) (Central) (for) 1071A(JK) (Central) (b); 20-6-64 (h).

55. Messrs. Eastern Silk Manufacturing Co (Private) Ltd., 9 Jagomohan Mullick Lane, Calcutta, (A) 71 Jamunalal Bazaz Street, Calcutta (a); (S) 108B(JK) (Central) (for) 752A(JK) (Central) (b), 23-6-64 (h).

56. Shri Narain Das Poddar (Proprietor) carrying on business under the trade name Poddar Galvanizing Works, 26 Burtolla Street, Calcutta (a); 357A(JK) (Central), 1-7-57 (b); (A) G. p. sheets, g. c. sheets, angles and joists, m. s. rounds, b. p. sheets (c); 26-6-64 (h).

57. Messrs. Ajit Kumar Saha and Ranjit Kumar Saha (Partners) carrying on business under the trade name Ranjit Kumar Saha & Bros., 20/1 Maharshi Debendra Road, Calcutta (a); 977A(JK) (Central), 14-6-62 (b); (A) Pulses and linseed oil (c); 29-6-64 (h).

58. Messrs Charu Chandra Ghose, Narendra Nath Ghose (Partners) carrying on business under the trade name Jeet Narain Ghose & Co., 20/2B Maharshi Debendra Road, Calcutta (a); 220A(JK) (Central), 28-6-57 (b); (A) Electrical sheets, hot and cold rolled sheets, skelp and b. p. sheets (c); 1-7-64 (h).

59. Messrs. Murari Mohan Dhar, Ananta Narayan Dhar, Ganga Narayan Dhar and Rangalal Dhar carrying on business under the trade name Gokul Chandra Dhar & Sons, D-9 Jagannath Ghat, Calcutta-7 (a); 639A(JK) (Central), 25-9-57 (b), (A) G. c. sheet, g. p. sheet, electrical sheet, skelp (c), 2-7-64 (h).

60. Messrs. Nalinakshya Tah & Co. (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a), 843A(JK) (Central), 8-2-60 (b); (A) G. c. sheet, g. p. sheet, skelp (c); 2-7-64 (h).

61. Shri Fakir Chandra Das carrying on business under the trade name Fakir Chandra Das, Schoolbazar, Midnapore (a); 160A(MN) (Central), 6-5-59 (b); (A) Pressure stove (c); 23-6-64 (h).

62. Messrs. Balbir Kumar Sethi and Narendra Nath Sethi carrying on business under the trade name Satish & Co., 14 Pageyapatty Street, Calcutta (a); 811A(MR) (Central), 12-3-59 (b); (A) Readymade garments (c); 27-6-64 (h).

63. Messrs. B. Poddar, J. K. Poddar and H. P. Choudhury carrying on business under the trade name Sree Hanuman Industries, 178 Mahatma Gandhi Road, Calcutta (a); 62B(MR) (Central), 31-1-59 (b), (A) After the words "Goods named below: Machines" (d); 27-6-64 (h).

64. (S) Messrs. Biswanath Panja and Durgabala Panja (Partners) carrying on business under the trade name Dharmadas Panja & Sons (for) Messrs. Mrityunjaya Panja, Gadadhar Panja, Biswanath Panja and Durgabala Panja (Partners) carrying on business under the trade name Dharmadas Panja & Sons, 159 Netaji Subhas Road, Calcutta (a); 83A(MR) (Central), 26-6-57 (b); 1-7-64 (h).

65. (S) Shri Anil Kumar Das carrying on business under the trade name Empire Chemical Company (for) Messrs. Empire Chemical Company, (S) 5 Kustia Road, Calcutta-39 (for) 14-B Gobra Gorasthan Road, Calcutta-14 (a); (S) 815A(PG) (Central) (for) 155A(BH) (Central) (b); 19-6-64 (h).

66. Research & Control Equipments (Private) Ltd., (S) 1 Gorkhabasi Road, Calcutta-28 (for) 54 Ramdulal Sarkar Street, Calcutta-6 (a); (S) 816A(PG) (Central) (for) 767A(MK) (Central) (b); 22-6-64 (h).

67. Messrs. Parkash Chand Kohli and Salig Ram Kohli carrying on business under the trade name Standard Industries Corporation, 47 Netaji Subhas Chandra Bose Road, Tollygunge, Calcutta-40 (a); 705A(PG) (Central), 26-4-63 (b); (A) Nuts (c); (A) Raw materials intended for use in the manufacture of motor parts, tractor parts and machinery parts (d); 22-6-64 (h).

68. Shrimati Nuroonissa Mowjee and Shrimati Shamina Mowjee carrying on business under the trade name Messrs. N. S. Metal Industries, 103/4 Basantalal Saha Road, Calcutta-33 (a); 386A(PG) (Central), 19-1-60 (b); (S) Hacksaw machine, lathe machine, shaping machine and their parts and accessories, raw materials intended for use in the manufacture of builders hardware, wire nails, machine screws, panel pins, m. s. scrap, m. s. strips and m. s. hardware (for) hacksaw machine, lathe machine, shaping machine and their parts, and accessories intended for use in the manufacture of builder, hardwares, wire nails, machine screws, panel pins (d); 23-6-64 (h).

69. Messrs. Indmag (Private) Ltd., 2 Brabourne Road, Calcutta (a); 1017A(RB) (Central), 29-9-62 (b), (A) Metaphane, metaper deluxe (c); 26-6-64 (h).

70. Shri Narandas Kapadia carrying on business under the trade name New Rex Watch Co., 2 Brabourne Road, Calcutta (a); 1103A(RB) (Central), 12-12-63 (b); (A) Wrist watches (c); 27-6-64 (h).

71. Messrs. Rajsekhar Ray and Kanai Lal Chakraborty carrying on business under the trade name Little Type Foundry, 7 Ezra Street, Calcutta (a); 1020A(RB) (Central), 3-10-62 (b); (A) Printing type, composing stick and hample quoine, brass rule (c); 27-6-64 (h).

72. Messrs. Shrigopal Daga and Durga Devi Mohata carrying on business under the trade name Emel Surgical Corporation, 14/2 Old Chinabazar Street, Calcutta (a); 1007A(RB) (Central), 31-7-62 (b); (A) Drugs and medicines, surgical appliances and laboratory chemicals (c); 1-7-64 (h).

73. (S) Shri Rameshwarlal Bhala, Shri Benod Kumar Jalan and Shri Radheshyam Khetan (Partners) carrying on business under the trade name Messrs. Benod Kumar Arjun Prasad (for) Shri Rameshwarlal Bhala and Shri Benod Kumar Jalan (Partners) carrying on business under the trade name Messrs. Benod Kumar Arjun Prosad, 68 Cotton Street, Calcutta (a); 811 (RJ) (Central), 22-8-61 (b); 25-6-64 (h).

74. (S) Shri Gigraj Agarwala and Shri Ghaneshyamdas Agarwala (Partners) carrying on business under the trade name Messrs. Shree Mahabir Bhander (for) Shri Gigraj Agarwala (Proprietor) carrying on business under the trade name Messrs. Shree Mahabir Bhander, P-35 Cotton Street, Calcutta (a); 836A(RJ) (Central), 9-8-62 (b); 27-6-64 (h).

75. Messrs. Satyabrata Ghose, Santimoy Ghose and Chinmoy Ghose carrying on business under the trade name Bengal Box Manufacturing Co., P-53 C. C. O. S., Talapark, Calcutta-2 (a); 920A(SH) (Central), 29-3-62 (b); (A) Paper board for use in the manufacture or processing of goods for sale (d); 20-6-64 (h).

76. Messrs. Satyabrata Ghose, Santimoy Ghose and Chinmoy Ghose carrying on business under the trade name Messrs. Bengal Box Manufacturing Co., P-53 C. C. O. S., Tala Park, Calcutta-2 (a); 920A(SH) (Central), 29-3-64 (b); (A) Paper for use in the manufacture or processing of goods for sale, the dealer manufacturing card board boxes, printed wrappers, cartoon, printed labels, corrugated and plain sand board (d); 22-6-64 (h).

77. (S) Shrimati Provadevi Burman carrying on business under the trade name Tapan Textiles (for) Messrs. Tapan Textiles, 10A Kashi Mitra Ghat Street, Calcutta-3 (a); 546A(SH) (Central), 25-7-58 (b); 22-6-64 (h).

78. (S) Shri Hiralal Shome (Proprietor) carrying on business under the trade name Messrs. H. L. Shome & Sons (for) Messrs. H. L. Shome & Sons, 2 Darpanarayan Tagore Street, Calcutta (a); 114A(SH) (Central) 6-7-57 (b), 25-6-64 (h).

79. Messrs. The Flash Lights (India) Private Ltd., 135 Princep Street, Calcutta (a); 591A(SL) (Central), 20-8-57 (b), (A) Radio parts for the manufacture of radio, radio receiving sets and amplifiers (d); 12-6-64 (h).

80. Shri Ramdharimall Agarwala (Proprietor) carrying on business under the trade name Messrs. Ramdharimal Punam Chand, 182 Dharamtolla Street, 1523A(SL) (Central) 18-7-57 (b); (A) Manila rope, alloy rope, steel rope, coir string (c); 15-6-64 (h).

81. Sarbasri Ganesh Lall Tulsan and Mahadev Lall Tulsan (Partners) carrying on business under the trade name Messrs. Calcutta Hardware Stores, 110/1 Amherst Street, Calcutta (a); 100A(SL) (Central), 24-6-57 (b); (A) G. c. and g. p. sheets, electrical sheets and skelp and tin plates (c); 15-6-64 (h).

82. (S) Messrs. Ajit Ranjan Ghose Dastidar, Barun Kumar Ghose and Biroja Charan Seal carrying on business under the trade name Messrs. Industrial Instrument Co (for) Ajit Ranjan Ghose Dastidar and Barun Kumar Ghose carrying on business

under the trade name Messrs. Industrial Instrument Co., 16 Ganesh Chandra Avenue, Calcutta (a); 954A(SL) (Central), 1-9-58 (b); 16-6-64 (h).

83. Messrs. Escorts Ltd., 31 Chittaranjan Avenue, Calcutta (a); 194A(SL) (Central), 28-6-57 (b); (A) Motor cycles, scooters, accessories and spares of motor cycles and scooters, vacuum glass bricks, alumina cement, cranes, steel structures (c); 18-6-64 (h).

84. Narendra Chandra Ray Burman and Sukhendu Bikash Ray Burman carrying on business under the trade name Messrs. Diamond Sales Corporation, 49B Sashi Bhusan Dey Street, Calcutta (a); 1322A(SL) (Central), 22-5-62 (b); (A) Rubber channel (c); 18-6-64 (h).

85. Messrs. Nafar Chandra Jute Mills Ltd., 171 Bipin Behari Ganguly Street, Calcutta, (A) Additional place of business at 36 Strand Road, Calcutta (a); (S) 138B(SL) (Central) (for) 1500A(SL) (Central) (b); (A) Plants and machineries required for the manufacture of gunnies and hessians (d); 18-6-64 (h).

86. M. Dutta and S. Bose (Partners) carrying on business under the trade name Messrs. Tara Binding Stores, (S) 105 Baitakkhana Road, Calcutta (for) 99 Baitakkhana Road, Calcutta (a); 585A(SL) (Central), 19-8-57 (b); 22-6-64 (h).

87. (S) Shri Kuberdas Hemchand Shah and Shri V. O. Paptani carrying on business under the trade name Messrs. Javimas (for) Shri V. O. Paptani carrying on business under the trade name Messrs. Javimas, 42 Ganesh Ch. Avenue, Calcutta (a); 1399A(SL) (Central), 29-12-62 (b); 22-6-64 (h).

88. (S) Naresh Chandra Sharma and Kedar Nath Sharma carrying on business under the trade name Messrs. Murcury Motors (for) Messrs. Hari Prasad Nanpany and Naresh Chandra Sharma carrying on business under the trade name Messrs. Murcury Motors, P-50 Princep Street, Calcutta (a); 1154A(SL) (Central), 31-1-61 (b); 22-6-64 (h).

89. Messrs. Lily Trading Co., (S) 27B Chittaranjan Avenue, Calcutta (for) 81 Tiljala Road, Calcutta (a); (S) 1603A(SL) (Central) (for) 274A(PG) (Central) (b); 23-6-64 (h).

90. (S) Shri Sasanka Sekhar Roy carrying on business under the trade name Messrs. Roy & Chakraborty (for) Messrs. Roy & Chakraborty, 27E College Street, Calcutta (a); 311A(SL) (Central), 16-7-57 (b); 23-6-64 (h).

91. Shri Lal Mohan Mukherjee (Proprietor) carrying on business under the trade name Messrs. East India Marketing Corporation, 3 Madge Lane, Calcutta (a); 550A(TL) (Central), 19-9-59 (b); (A) Matches (c); 19-6-64 (h).

92. (S) Westrex Company (Proprietor) Cinerama Private Ltd., Light House Cinema Building, 2 Humayun Place, Calcutta (for) Westrex Company India, Light House Cinema Building, 2 Humayun Place, Calcutta (a); 4A(TL) (Central), 31-5-57 (b); 20-6-64 (h).

93. Shri Sawalram Agarwala (Proprietor) carrying on business under the trade name Messrs. Vijay & Co., 3 Chowringhee Road, Calcutta (a); 303A(TL) (Central), 26-7-57 (b); (A) Coin changer (c); 20-6-64 (h).

94. (S) Shri Ved Prakash Gupta and Sarlesh Kumar Gupta (Partners) carrying on business under the trade name Messrs. V. Light Watch Co. (for) Shri Ved Prakash Gupta, Shri Dhanpal Singh Gupta and Sarlesh Kumari Gupta (Partners) carrying on business under the trade name Messrs. V. Light Watch Co., A-28 New Market, Calcutta (a); 809A(TL) (Central), 7-3-63 (b); 24-6-64 (h).

95. (S) Shri Sarojendra Mohan Roy Chowdhury (Proprietor) carrying on business under the trade name Messrs. Kalpana (for) Shri Surjyendra Mohan Roy Chowdhury (Proprietor) carrying on business under the trade name Messrs. Kalpana, D-26 S. S. Hogg Market, Calcutta (a); 308A(TL) (Central), 27-7-57 (b); 25-6-64 (h).

96. Austin Distributors (Private) Ltd., 19 Chowringhee Road, Calcutta (a); 5B(TL) (Central), 18-6-57 (b); (Add) Liquified petroleum gas (burshane), hot plates, burners and fittings thereof (c); 25-6-64 (h)

97. Shri Hassaram Jejoomal's Mahtani and Shrimati Nirmala Mahtani (Partners) carrying on business under the trade name Messrs. Tejoomal's, F25-42 New Market, Calcutta (a); 244A(TL) (Central), 13-7-57 (b); (A) Metal wares, curios, watch straps (c); 1-7-64 (h).

98. Janab Mahmadul Hasan Khan (Proprietor) carrying on business under the trade name Messrs. Industrial Scrapers, 6/1 Mistripara Lane, Calcutta (a); 852A(TL) (Central), 10-10-63 (b); (A) Rubber scrap (c); 1-7-64 (h).

99. (S) (1) Shri Ranojendra Mohan Ray Chowdhury, (2) Shri Ratindra Mohan Ray Chowdhury, (3) Shri Ramendra Mohan Ray Chowdhury, (4) Shrimati Sudhangshu Bala Ray Chowdhury, (5) Shri Kishori Mohan Saha Mondal and (6) Shri Dinesh Chandra Saha Mondal (Partners) carrying on business under the trade name Messrs. Arunalaya (for) (1) Shri Rabindra Mohan Ray Chowdhury, (2) Kishori Mohan Saha Mondal and (3) Shri Dinesh Chandra Saha Mondal (Partners) carrying on business under the trade name Messrs. Arunalaya, D-13 & 15 New Market, Calcutta (a); 250A(TL) (Central), 15-7-57 (b); 1-7-64 (h).

100. Messrs. Shanti Stores (Private) Ltd., 5 Dharamtolla Street, Calcutta (a); 780A(TL) (Central), 29-9-62 (b); (A) Knitting wool (c); 2-7-64 (h).

101. (S) Messrs. Electrical Machines Corporation (Private) Ltd. (for) Messrs. Electrical Machines Corporation Ltd., (S) 51 Canal East Road, Calcutta (for) 136 Jessore Road, Dum Dum, 24-Parganas (a); (S) 904A(TL) (Central) (for) 14A(PG) (Central) (b), 2-7-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 222 C. T.—9th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale or

(h) Date of cancellation.

1. Messrs. Samukraj V. Seth, Jagmohan Bhai Thand, Mrs. Jaswanti M. Panchmiya and Chandra Kant Probhudas Homani carrying on business under the trade name Rajani, Nachan Road, Benachitty, Durgapur (a); 502A (AS) (Central), 2-1-60 (b); Electrical goods, toilet goods, provisions, cutlery, crockery, woollen goods, stainless steel goods, hosiery goods, photographic goods, sports goods, leather goods clock and watches (c); 18-6-64 (h).

2. Messrs. Robin Brothers, 71A Netaji Subhas Road, Calcutta (a); 920A (CR) (Central), 9-9-57 (b). Sundry stores, hardware, timber, machineries parts (c); 26-6-64 (h).

3. Messrs. Taherally Haji Jiwaji and Akbarally Haji Jiwaji carrying on business under the trade name Messrs. Ahmedally Abbasbhoy & Co., 12B Clive Row, Calcutta (a); 180A (CR) (Central), 25-6-57 (b) Rice mills parts (c); 27-6-64 (h).

4. Shri Gobindanarayan Dutta (Proprietor) carrying on business under the trade name G. N. Dutta & Co., 22 Bonfield Lane, Calcutta (a); 1351A (CR) (Central), 25-10-60 (b); 27-6-64 (h).

5. Shri Biharilal Arora carrying on business under the trade name Messrs. Shree Bijoy Industries, 24/25 Upper Chitpore Road, Calcutta (a); 454A (MK) (Central), 22-11-57 (b); (1) Raw materials, (2) Plant, machineries, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Fountain pen, fountain pen accessories, for sale (d); 2-7-64 (h).

6. Shri Sital Pd. Dalui and Sreedhar Chandra Dalui carrying on business under the trade name Sital Prosad Dalui and Sridhar Chandra Dalui, Po. Kolaghat, Midnapore (a); 80A (MN) (Central), 13-11-57 (b); Timber (c); 22-6-64 (h).

7. Messrs. Sell Well India, (Private) Ltd. 9 Lallbazar Street, Calcutta (a); 637A (RB) (Central), 7-2-58 (b); Bicycle frames, handles, mudguards, bells, bicycle accessories, healds, reeds, ring travellers, shuttles, bobbins, belting, roller cloths, loom accessories, spindle tape, cotton rope, picker, picking band, turkey red oil, machineries, machine tools, pumps (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Bicycle frames, bicycle handles, (ii) Bicycle mudguards, bicycle bells and (iii) Bicycle accessories (d). 27-6-64 (h).

8. Messrs. Dossento, 19 Weston Street, Calcutta (a); 742A (SL) (Central), 11-12-57 (b); Printing ink, printing types, printing machine and electric motors (d); 20-6-64 (e).

S. K. BOSE, Commissioner.

No. 218C T. 9th July 1964—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :

Serial No of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-354254 and B-354255, B-354257 and B-354258.	Messrs. Suganchand Bucha, 35 Armenian Street, Calcutta. AT/830A.
(2) B-381454	Messrs. Prahalad Rai Ram Kumar, 402 Upper Chitpore Road Calcutta JK/1514A.

S. K. BOSE, Commissioner.

No. 219C.T 9th July 1964. In pursuance of the provisions of sub rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules : -

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-101078 to A-101080 ..	Messrs. Shewramdas Fulchand, 19 Rupchandrai Street, Calcutta. AT/283A.
(2) B-498688 to B-498690 ..	G. N. Dutta & Co., 22 Bonfield Lane, Calcutta. CR/3074A.
(3) A/13-113092 to A/13-113095.	Anand & Co., P-10 New Howrah Bridge Approach Road, Calcutta. CR/2694A.

S. K. BOSE, Commissioner.

No. 223C.T. -9th July 1964. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941 it is notified for general information that the following declaration forms, have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules :

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-266581 to N 266600 ..	Messrs. Anand & Co., P10 New Howrah Bridge Approach Road, Calcutta 554A(CR)(Central)
(2) N-720824 and N-720825	Industrial Products and Tools Suppliers, 12B Clive Row, Calcutta. 1329A(CR)(Central)
(3) N-019988	Messrs. Bantha Brothers, 95 Dharamtola Road, Salkia, Howrah 453A(HW)(Central)
(4) N-500657 to N 500664 ..	Messrs. Shree Bijoy Industries, 24/25 Upper Chitpur Road, Calcutta. 454A (MK) (Central).

S. K. BOSE, Commissioner.

No.11295CT.—8th July 1964.—Shri Ajit Kumar Chattopadhyay, Commercial Tax Officer, Grade II, of Bhowanipur charge, has been granted earned leave for six days from 15th June 1964 to 20th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11362CT.—8th July 1964.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for five days from 6th October 1963 to 10th October 1963 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11363CT.—8th July 1964.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for one day on 11th November 1963 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11364C.T.—8th July 1964.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for six days from 5th December 1963 to 10th December 1963, under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11365CT.—8th July 1964.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for four days from 17th December 1963 to 20th December 1963 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11366CT.—8th July 1964.—Shri Mohit Kumar Sen Roy Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for one day on 3rd October 1963 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11535CT.—10th July 1964.—Shri Nani Gopal Chaudhuri, Commercial Tax Officer, Grade II, of Chinabazar charge, has been granted earned leave for fifteen days from 7th July 1964 to 21st July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11536CT.—10th July 1964.—Shri Subrata Ghosh, Commercial Tax Officer, Grade II, of Alipur charge, has been granted earned leave for eight days from 10th July 1964 to 17th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11837C.T. - 16th July 1964. — Shri Pran Gobinda Goswami, Commercial Tax Officer, Grade II, of Alipur charge, has been granted earned leave for four days from 6th July 1964 to 9th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 11570C.T.—13th July 1964.—Shri Priyabrata Ghose, Commercial Tax Officer, Grade II, of 24-Parganas charge, has been granted earned leave for twenty-nine days from 1st June 1964 to 29th June 1964, under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 207CT.—6th July 1964.—All entries against serial No. 27 of the notification No. 296CT., dated 26th September 1963, published at page 720 of the "Calcutta Gazette (Part I D)", dated 17th October 1963, are hereby cancelled.

No. 208C.T.—6th July 1964.—All entries against serial No. 11 of the notification No. 299CT., dated 26th September 1963, published at page 724 of the "Calcutta Gazette (Part I D)", dated 17th October 1963, are hereby cancelled.

No. 209C.T.—6th July 1964.—All entries against serial No. 8 of the notification No. 226C.T., dated 25th July 1963, published at page 542 of the "Calcutta Gazette (Part I D)", dated 15th August 1963, are hereby cancelled.

No. 210C.T.—6th July 1964.—All entries against serial No. 5 of the notification No. 229C.T., dated 25th July 1963, published at page 547 of the "Calcutta Gazette (Part I D)", dated 15th August 1963, are hereby cancelled.

No. 211C.T.—6th July 1964.—All entries against serial No. 15 of the notification No. 360C.T., dated 5th December 1963 published at page 866, of the "Calcutta Gazette (Part I D)", dated 26th December 1963, are hereby cancelled.

No. 212C.T.—6th July 1964.—All entries against serial No. 3 of the notification No. 254C.T., dated 22nd August 1963 published at page 616 of the "Calcutta Gazette (Part I D)", dated 12th September 1963, are hereby cancelled.

No. 213C.T.—6th July 1964.—All entries against serial No. 2 of the notification No. 257C.T., dated 22nd August 1963 published at page 623 of the "Calcutta Gazette (Part I D)", dated 12th September 1963, are hereby cancelled.

No. 214C.T.—6th July 1964.—All entries against serial No. 2 of the notification No. 232C.T., dated 1st August 1963, published at page 559 of the "Calcutta Gazette (Part I D)", dated 22nd August 1963, are hereby cancelled.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

RAVANA 15] THURSDAY, AUGUST 6, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 224 C. T.—16th July 1964.—In pursuance of ie provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act, VI of 1941), the llowing names and addresses of newly registered ealers together with a description of the goods overed by their registration certificates are published r general information: -

otes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Suvas Chandra Das carrying on business der the trade name Messrs. Sitla Engineering Production, 41 Sambhunath Pandit Street, Calcutta-25); AL/1022A, 2-7-64 (b); (1) Raw materials, (2) ant, machinery, spare parts and accessories. Proded that all goods for which exemption from payent of sales tax is claimed are intended for use in e actual process of manufacture of the goods named low: (i) Camera flash units and spare parts ereof (c).

2. Shrimati Santi Devi carrying on business under e trade name Messrs. Bengal Tent Co., 33 Theatre oad, Calcutta-16 (a); BH/3653A, 27-6-64 (b); (1) aw materials. Provided that all goods for which emption from payment of sales tax is claimed are tended for use in the actual process of manufacture the goods named below: Tents, tarpaulins, proofings, garments, rubber shoes and leather goods (c); Tents, tarpaulins, canvas, cloth, canvas shoes, rubber-shoes, leather shoes and goods, bamboo poles, rexin, rubber-cloth, waterproof goods, cloth garments, rubber goods (d).

3. Shri Snehomoy Roy carrying on business under the trade name Messrs. Snehomoy Roy, 6 Panditia Place, Calcutta-29 (a); BH/3654A, 29-6-64 (b); Cork granules and cork powder (d).

4. Shri Ram Pyare Bajpai carrying on business under the trade name Messrs. Western Chemical Works, 7 South Tangra Road, Calcutta-46 (a); BH/3655A, 1-7-64 (b); Sulphuric acid, hydrochloric acid, nitric acid, acetic acid, sodium bisulphide, sodium sulphide, sodium bichromate, ammonia, ferric alum, turkey red (d).

5. Messrs. Prem Prakash Seghal, Kewal Krishna Sehgal and Shrimati Sushila Seghal carrying on business under the trade name Messrs. P. P. Seghal & Co., 89 New Theatre Road, Calcutta-16 (a); BH/3656A, 2-7-64 (b); Logs and sawn timber (d).

6. Shri Gajanan Mullick carrying on business under the trade name Gajanan Mullick, Khatra, Bankura (a); BK/594A, 27-6-64 (b); Pulses, mustard oil, oil cake, corriander seed, cumin seed, ani seed, poppy seed, ajwa, cardamon, fenugreek seed, kerosene, match, vanaspati, groundnut, groundnut oil, mustard seed, salt, chillies, coconut oil, gur, soap, cigarettes, betelnut, cloves, washing powder, sugar (d).

7. Shri Sailendra Nath Jash (Proprietor) carrying on business under the trade name Messrs. Burdwan Emporium, G. T. Road, Burdwan (a); BN/1432A, 8-7-64 (b); Motor parts and accessories, lubricating oil (d).

8. Messrs. Ranendra Narayan Saha and Sunil Chandra Saha carrying on business under the trade name Ranendra Narayan Sunil Chandra Saha, Gossairhat Bandar, Dist. Cooch Behar (a); CB/1005A, 6-7-64 (b); Groundnut oil, ghee, cocoanut oil, butter, tea, umbrella, buttons, toothpaste and tooth powder, ink, toilet goods, iron pans, wire-nails, torch and torch components, spices other than notified commodities, blade, ayurvedic oil, slate, slate pencil and playing cards (d).

9. Shri Pramatha Kumar Dutta (Proprietor) carrying on business under the trade name Messrs. Dhakeshwari Mistanna Bhander, Dinhata, Dist. Cooch Behar (a); CB/1006A, 8-7-64 (b); (1) Raw materials, viz., tea, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweet meats, hot tea and salted foods (c).

10. Messrs. Mahabir Kejariwal, Bina Devi Kejariwal and Kanta Devi Kejariwal carrying on business under the trade name Yogsons Trading Co., 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3731A, 26-6-64 (b); M. s. angles, m. s. sheets, m. s. checker, plates, c. r. c. sheets, m. s. plates, m. s. channels, m. s. strips, stay wires, r. s. joists (d).

11. Shrimati Sushila Banerjee carrying on business under the trade name Messrs. Shalimar Machine Tools & Fabrications, 544 Circular Road, Santragachi, Howrah (a); HW/2777A, 4-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bolts, nuts, rivets and washers (c).

12. Shri Kali Pada Das carrying on business under the trade name Messrs. Kali Pada Das, 78 Sree Arabinda Road, Salkia, Howrah (a); HW/2778A, 7-7-64 (b); Cement (d).

13. Shri Profulla Kumar Das carrying on business under the trade name Messrs. P. T. C. Engineering Works, 9 Bhagwan Chatterjee Lane, Howrah (a); HW/2779A, 7-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., varnish and lubricant. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery spare parts (c).

14. Messrs. Punamchand Nahata and Sukhi Devi Dugar carrying on business under the trade name Nav Bharat Udyog, 121 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2780A, 7-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Leather cases, suit cases, hand bags and vanity bags (c).

15. Shri Batuklal Chhaganlal Patel carrying on business under the trade name Messrs. Patel Industries (India), Makardah Road, Shanpur, P. O. Dasnagar, Howrah (a); HW/2782A, 8-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., carbide and oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. chains (c) Socket wheel (d).

16. Shri Basudev Roy carrying on business under the trade name Messrs. Roy Trading Corporation, 9 Kali Prosad Banerjee Lane, Howrah (a); HW/2783A 8-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sockets and tee (c); Sockets and tee (d).

17. Shri Mulchand Gupta carrying on business under the trade name Calcutta Steel Supply Co., 2 Maharshi Debendra Road, Calcutta (a); JK/3342A 3-7-64 (b); Iron and steel scrap, angles, c. r. sheets b. p. sheets (d).

18. Sarbasri Gopi Chand Sureka and Kishorilal Sonthalia carrying on business under the trade name Magnifique Agencies, 5 Clive Row, Calcutta (a); LR/3583A, 19-6-64 (b); M. s. flats and pipe socket (d).

19. Messrs. Shree Annapurna Limited carrying on business under the trade name Messrs. Shree Annapurna Limited, 59 Netaji Subhas Road, Calcutta (a); LR/3584A, 19-6-64 (b).

20. Messrs. Cleaveland Construction Company (Private) Ltd. carrying on business under the trade name Messrs. Cleaveland Construction Company (Private) Ltd., Gillander House, Netaji Subhas Road, Calcutta (a); LR/3585A, 24-6-64 (b); Tools used for erection of structurals (d).

21. Shri Kanti Kumar Kanoria, Shrimati Savitri Kanoria, Shri Rajeevalochan Kanoria and Neeraj Nayan Kanoria carrying on business under the trade name Messrs. Rajeeva Trading Company, 4 India Exchange Place, Calcutta (a); LR/3586A, 24-6-64 (b); Hessian cloth, jute twine (d).

22. Shri Birendra Kumar Saha carrying on business under the trade name Messrs. Birenco., 20 Netaji Subhas Road, Calcutta (a); LR/3587A, 24-6-64 (b) B. p. sheets, c. r. sheets, m. s. beams, m. s. channels, m. s. angles, m. s. skelp, m. s. rounds, m. s. sleeper bars (d).

23. Shri Amarendra Nath Ray Chowdhury carrying on business under the trade name Messrs. Andrews & Co., 18 Netaji Subhas Road, Calcutta (a); LR/3588A, 25-6-64 (b).

24. Shri Abani Kumar Dhar carrying on business under the trade name Messrs. Abani Sports Industries, 18/1/6 Canal West Road, Calcutta (a); MK/3762A, 6-7-64 (b); (1) Raw materials, viz., g. i. pipe, wood, paint, cast iron clumps. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sports goods, gymnastic goods, playground equipments for sale (c).

25. Shri Jamiruddin carrying on business under the trade name Messrs. Punjab Soap Factory, 17/H/5 Canal West Road, Calcutta (a); MK/3763A, 7-7-64 (b); (1) Raw materials, viz., cocoanut oil, linseed oil, groundnut oil, tallow, caustic soda, sodium silicate. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Soap for sale (c); Cocoanut oil, sodium silicate, groundnut oil, linseed oil, tallow (d).

26. Shri Amal Kumar Bose carrying on business under the trade name Messrs. Bose Ceramics, 38/1 & 12 Harish Neogi Road, Calcutta (a); MK/3764A, 7-7-64 (b); (1) Raw materials, viz., general electrical body, white and brown glass, (2) Press machine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Porcelain electrical and industrial goods for sale (c).

27. Shri Shambhunath Banerjee carrying on business under the trade name Messrs. Farming Tools Agency, 28A Raja Dinendra Street, Calcutta (a); MK/3765A, 9-7-64 (b); Spades, shovels, pick axes (d).

28. Shri Nripendra Nath Ghosh (Proprietor) carrying on business under the trade name Messrs. Ghosh Sweets, Hatkhola, Malda (a); ML/756A 6-7-64 (b).

29. Messrs. Tejpal Jalan, Kamala Prasad Jalan, Kishorilal Jalan, Raj Kumar Jalan, Santosh Kumar Jalan and Vishnu Prasad Jain carrying on business under the trade name Bharatiya Audyogic Pratisthan, 178 Mahatma Gandhi Road, Calcutta (a); MR/2746A, 9-7-64 (b).

30. Shri Keshardeo Agrawala carrying on business under the trade name Messrs. Keshardeo Agrawala, Kashipur, P. O. Panchkotraj, Dist. Purulia (a); PR/436A, 6-7-64 (b); Atta, maida, besan, pulses, corriander seed, poppy seed, cumin seed, soda betel nut, salt, matches, bidi, turmeric, tea, kerosine oil, cocoanut oil, mustard oil, groundnut oil and vegetable ghee (d).

31. Shri Bijoy Krishna Halder carrying on business under the trade name Messrs. Bijoy Krishna Halder, Main Road, Purulia (a); PR/437A, 7-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Copper, brass and bell-metal utensils (c); Copper and brass utensils (d).

32. Shrimati Nandanmani Amilal Sheth, Kumudchandra Jayantilal Vora and Narendra Jayantilal Vora carrying on business under the trade name Messrs. Madhu Auto Stores, 7 Sooterkin Street, Calcutta (a); SL/4186A, 7-6-64 (b); Motor parts and accessories (d).

33. Shri Kalipada Das carrying on business under the trade name Messrs. Das Plastic Industries, 17 Dr. Jagabandhu Lane, Calcutta (a); SL/4187A, 29-6-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic goods (c).

34. Shri Dharanidhar Ganguly (Proprietor) carrying on business under the trade name Kiron Cottage Industries, 73/1 Khatirbazar Lane, Mahesh, Hooghly (a); SP/1671A, 26-6-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Braided laces and cords (c).

35. Shri Jagannnath Bhattacharya (Proprietor) carrying on business under the trade name Jagannath Service Station, Tarakeswar, Hooghly (a); SP/1672A 27-6-64 (b), Motor oils, grease, distilled water (d).

36. Shri Aditya Charan Shaw (Proprietor) carrying on business under the trade name Tripti Chanachur, Bidyalanka, Chandernagore, Hooghly (a); SP/1673A, 27-6-64 (b); (1) Raw materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Chanachur (c).

37. Messrs. Baidyanath Kundu and Purna Chandra Kundu (Partners) carrying on business under the trade name Kundu Brothers, Kundughat, Chandernagore, Hooghly (a); SP/1674A, 27-6-64 (b); (1) Raw materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Chanachur and dalmut (c).

S. K. BOSE, Commissioner.

No. 225 C. T.- 16th July 1964. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. -(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal

(e) Date of amendment.

1. Dhirendra Nath Bera carrying on business under the trade name Messrs. Reena Corporation, 7 Pitambar Sarkar Lane, Calcutta (a), AL/856A, 11-11-61 (b); (A) Emery cloth, emery composition, conduit accessories, m. s. rod, m. s. flat, m. s. square, brass strip, brass pin, aluminium sheet, wood, m. s sheet, fuse wire, copper wire, steel wire rope, hand saw, drills, screw drivers, g. i. wire, cast iron block (d); 27-6-64 (e).

2. Mr. N. S. Nyss carrying on business under the trade name Messrs. Mill & Miscellaneous Stores Supply Co., (S) 44A Syed Amir Ali Avenue, Calcutta (for) 192 Karnani Mansion, 27B Park Street, Calcutta (a), BH/3056A, 3-4-59 (b); 1-7-64 (c).

3. (S) Messrs. Sudhansu Kumar Ghosh, Susanta Kumar Ghosh, Shyamal Kumar Ghosh, Kamal Kumar Ghosh and Gautam Kumar Ghosh carrying on business under the trade name Arya Bakery & Confectionery (for) Messrs. Arya Bakery & Confectionery, 4/1 Panditya Road, Calcutta (a); BH/1712A, 7-11-49 (b); 2-7-64 (e).

4. Shri Bidyut Kumar Das and Shri Prasanta Kumar Das carrying on business under the trade name Ajanta Silpa Bhandar, Subhas Road, Bankura (a); BK/557A, 10-9-63 (b); (A) Aluminium and zinc (d); 26-6-64 (e).

5. Messrs. Ashutosh Das and Murari Mohon Das (Partners) carrying on business under the trade name Messrs. Ashutosh Das Murari Mohon Das, Gantar, Burdwan (a); BN/1120A, 28-6-54 (b); (A) Cocoanut oil and castor oil, (D) Pulses, tobacco, soap, tin, empty bags, paper, cereals matches, agricultural implements, all sorts of cloths (both handloom and mill made), hosiery goods, oils of all kinds (d); 7-7-64 (e).

6. Messrs. Sambhu Charan Guha, Jadabeswar Guha and Bhabesh Kumar Guha (Partners) carrying on business under the trade name Messrs. Sambhu Charan Guha, Bijoyram, Burdwan (a); BN/40B, 30-11-48 (b); (A) Engine oil (d); 8-7-64 (e).

7. Messrs. Mulchand Gulgulia and Danmal Gulgulia carrying on business under the trade name Amar Trading Co., Chaulpatty, Khagra, Mursidabad (a); BR/437A, 14-7-55 (b); (D) Spices and grocery goods, (A) Atta, flour, suji, molasses, oil-cake and groundnut (d); 3-7-64 (e).

8. Messrs. Nathmull Jain and Bhagchand Jain carrying on business under the trade name Nathmall Bhagchand Jain, Lalgola, Mursidabad (a); BR/675A, 11-11-60 (b); (A) Toothpaste, snow, perfumeries and powder (d); 3-7-64 (e).

9. (S) Shri Madanlal Agarwal carrying on business under the trade name Goel & Co. (for) Goel & Co., 42/44 Zakaria Street, Calcutta (a); CL/1639A, 27-4-49 (b), (A) Tea, jute carpets, jute blankets, toys and handicraft (d); 26-6-64 (e).

10. (S) Shri Kantilal Tribhovandas Rachh carrying on business under the trade name Vasant Motor Accessories (for) Messrs. Kantilal Tribhuvandas Rachh and Ranchhoddas Muldas Ramanuj carrying on business under the trade name Vasant Motor Accessories, 6 Ramprosad Saha Lane, Calcutta (a); CL/3576A, 19-7-63 (b); 29-6-64 (e).

11. (S) Haji Adam Haji Esmail, Cassam Haji Adam, Janab Rahmatullah Haji Adam, Janab Gaffar Abdul Latif, Janab Razak Abdul Latif, Janab Sadik Abdul Latif, Janab Abdul Kader Kassam, Janab Ikbal Rahamtullah and Nasir Yunus Fulara, a minor carrying on business under the trade name Haji Esmail Noor Mohammed & Co. (for) Messrs. Haji Adam Esmail Cassam Haji Adam, Abdul Majid Cassam, Boshir Habib and Haroon Haji Dawood carrying on business under the trade name Haji Esmail Noor Mohammed & Co., 15 Zakaria Street, Calcutta (a); CL/1680A, 28-9-41 (b); 29-6-64 (e).

12. Messrs. Ganeshdas Karnany and Narsinghdas Binani (Partners) carrying on business under the trade name Optical Manufacturing Co., 285/C Bowbazar Street, Calcutta (a); CL/3293A, 28-7-60 (b); (A) Lenses, optical cases, emery powder, aluminium sheets, optical goods (d), 29-6-64 (e).

13. Shri Deokinandan Mohansaria carrying on business under the trade name Messrs. Star Industries (India), 8 Madan Mohan Barman Street, Calcutta (a); CL/3020A, 20-1-59 (b); (A) Furnace oil (d), 1-7-64 (e).

14. Shri Sankhilal Singh carrying on business under the trade name Bihar Electrical Company, 36 Ezra Street, ground floor, Calcutta (a); CL/3554A, 12-6-63 (b); (A) Electrical goods (d); 1-7-64 (e).

15. Shri Bimal Kumar Bhatia carrying on business under the trade name National Electric Corporation (Calcutta), 18 Ezra Street, Calcutta (a), CL/3674A, 24-2-64 (b); (A) Spring balance, straining screws, stay rods, g. i. sealing wires, solders, pliers (d); 2-7-64 (e).

16. Sarbasri Vrajlal H. Doshi, Mugatlal H. Doshi, Parvin Chandra H. Doshi and Mahendra Kumar H. Doshi (Partners) carrying on business under the trade name Messrs. Vanguard Trading Corporation, 55 Canning Street, 2nd floor, room No. 5, Calcutta (a); CL/3634A, 22-11-63 (b); (A) Feeding bottles, nipples and caps (d); 2-7-64 (e).

17. Messrs. Bhairudan Marda, Jiwanram Marda, Chananmal Newar and Rukmini Devi (Partners) carrying on business under the trade name Messrs. Balkishandas Shyamrattan, Kalimpong, (1) Siliguri (a); DJ/107B, 24-4-51 (b); (A) Canned vegetables, coffee, cocoa (d); 8-7-64 (e).

18. Anant Kr. Kothari carrying on business under the trade name Messrs. Bengal Steel Industries, (S) 280 G. T. Road, Salkia, Howrah (for) 138 Canning Street, Calcutta (a); (S) HW/2781A (for) CR/2887A (b); 8-7-64 (e).

19. (S) Shri Ramendra Chandra Bhadra carrying on business under the trade name Messrs. Indian Celluloid Works (for) Shri Rameshwar Prosad Joshi carrying on business under the trade name Messrs. Indian Celluloid Works, 43 Goushala Road, Liluah, Howrah (a); HW/1970A, 19-12-58 (b); 8-7-64 (e).

20. (S) Shri Mohim Mohan Dutta carrying on business under the trade name Messrs. Dominion Engineering Co., (S) 172/12 M. S. Paul Chowdhury Lane, Howrah (for) 179 Belilious Road, Howrah (a); HW/1644A, 14-6-55 (b); 8-7-64 (e).

21. Messrs. Chetram Agarwala, Ramnarain Agarwala, Amritlal Agarwala and Sadhuram Gupta (Partners) carrying on business under the trade name Chetram Balkrishan, 131 Cotton Street, Calcutta (a), JK/3331A, 24-4-64 (b); (A) Gunny bags and linseed (d); 4-7-64 (e).

22. Messrs. Paul & Co. (Iron Merchants) Private Ltd., 20/2/B Maharshi Debendra Road, Calcutta (a), JK/339A, 27-9-41 (b); (A) G. p. sheets (d); 4-7-64 (e).

23. Shri Shankarlal Upadhaya alias Shankarlal Sharma (Proprietor) carrying on business under the trade name Ashoka Iron and Steel Co., 6 Ganguli Lane, Calcutta (a); JK/3311A, 25-1-64 (b); (A) Hacksaw blade, m. s. split pieces, grease gun, black tape, wire rope and waterproof paper (d); 8-7-64 (e).

24. Messrs. Tarak Nath Sen, Joginath Sen, Debnath Sen and Mohitnath Sen carrying on business under the trade name Shamlal Sen & Co., 7 Nalini Sett Road, Calcutta (a); JK/3134A, 28-7-61 (b); (A) Dip tape (d); 9-7-64 (e).

25. Sarbasri Mukundlal Ganeriwala, Banwarilal Ganeriwala, Gourishankar Almal, Shiv Shankar Almal, Umashankar Almal and Sm. Savitri Devi Ganeriwala carrying on business under the trade name Messrs. India Eyelets Industries, 33 Netaji Subhas Road, Calcutta (a); LR/3430A, 14-3-63 (b); (D) The words, viz., between the words "Consumable store" and "provided that all goods...", (A) The words, e.g., lubricating oil, fuel oil, chemicals, coal, coke, between the words "Consumable stores and the words "provided goods....." (c); 26-5-64 (e).

26. Sarbasri Ramesh Kumar Varma and Dinesh Kumar Mehrotra carrying on business under the trade name Messrs. R. K. Verma & Co., 7 Lyons Range, Calcutta (a); LR/3112A, 18-11-59 (b); (A) Alkathene film (d); 19-6-64 (e).

27. Shri Tribeni Jhunjhunwala carrying on business under the trade name Messrs. Hind General Industries, 6 & 7 Canning Street, Calcutta (a); LR 3257A, 20-7-61 (b); (A) Consumable stores, e.g., oils (mobil, cutting, tempering and black), cotton waste, firewood, coal, paint, potash and rosin (c); (A) Boiler tube (d); 20-6-64 (e).

28. (S) Messrs. Rupen Chakraborty and Sudhindra Purkayastha carrying on business under the trade name Messrs. Eserdee Co., 16 India Exchange Place, Calcutta (for) Messrs. Rupen Chakraborty and Sukhendu Purkayastha carrying on business under the trade name Messrs. Eserdee Co. (a); LR/3504A, 7-2-64 (b); (A) Line tapes, fuse, generating set, dynamometres, stey sets and chain pulley blocks (d); 30-6-64 (e).

29. Messrs. The India Jute Co. Ltd., 16 Strand Road, Calcutta (a); LR/839A, 27-9-41 (b); (D) Item (iv) "Munitions" in manufacturing column after manufacture of goods named below (c); 20-6-64 (e).

30. (S) Sitaram Agarwal, Rambilas Agarwal and Shree Niwas Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores, 59 Netaji Subhas Road, Calcutta (for) Messrs. S. N. Agarwal and Shri R. B. Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores (a); LR/3178A, 6-9-60 (b); 25-6-64 (e).

31. (S) Kanti Kumar Kanoria, Shrimati Savitri Kanoria, Miss Manjula Kanoria and Miss Aloka Kanoria carrying on business under the trade name Messrs. K. Kumar & Co. (for) Shri Kanti Kumar Kanoria, Shri Santosh Kumar Kanoria and Miss Kum Kum Kanoria and Aloka Kanoria carrying on business under the trade name Messrs. K. Kumar & Co., India Exchange Building, Calcutta (a); LR/3198A, 22-11-60 (b); 25-6-64 (e).

32. (S) Sarbasri Munshiram Beriwala and Ishwarlal Beriwala carrying on business under the trade name Messrs. Munshiram Ishwarlal, 21B Canning Street, Calcutta (for) Shri Munshi Ram Beriwala (Proprietor) carrying on business under the trade name Messrs. Munshiram Ishwarlal, 7A Clive Row, Calcutta (a); LR/3060A, 18-7-59 (b); 25-6-64 (e).

33. (S) Shrimati Rahat Baishah and Messrs. Hansmukhrai Shah, Papatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Joyantalal Kothari, Chandra Kant Shah, Anil Kumar Shah, Bipin Kumar Shah, Bipin Chandra Shah and Pravin Chandra Shah carrying on business under the trade name Messrs. Tribhovandas M. Shah (for) Messrs. Tribhovan Das Shah, Papat Lal Shah, Girdhar Lal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayantilal Kothari, Chandra Kant Shah, Anil Kumar Shah, Bipin Kumar Shah, Bipin Chandra Shah and Pravin Chandra Shah carrying on business under the trade name Messrs. Tribhovandas Das M. Shah, 8 Lyons Range (top floor), Calcutta (a); LR/1713A, 12-5-49 (b); 25-6-64 (e).

34. Shri Rabindra Nath Ghosh carrying on business under the trade name Messrs. R. Ghosh & Co., 23 Canning Street, Calcutta (a); LR/3488A, 5-9-63 (b); (D) Coir netting, (A) Coir matting, brush (bristle and wire), coir doormat (paposh), stencil ink, brasso (d); 27-6-64 (e).

35. Messrs. Alexander Private Ltd., 26 Strand Road, Calcutta (a); LR/688A, 24-9-41 (b); (A) Venetian blinds, wired glass, paints, aluminium sheet and strip, micanite sheet (d); 27-6-64 (e).

36. Messrs. Pandam Tea Co. Ltd., 5 Clive Row, Calcutta (a); LR/1522A, 26-6-48 (b); (D) "Viz" after consumable stores, (A) "E.g." coal, fuel, lubricating oils after consumable stores (c); 27-6-64 (e).

37. (S) Norinco Ltd., 14 Netaji Subhas Road, Calcutta (for) Messrs. Norinco Ltd., 9 Clive Street, Calcutta (a); LR/940A, 23-12-42 (b); 29-6-64 (e).

38. Shri Biswanath Pasari carrying on business under the trade name Messrs. Bishwanath Pasari, 16 India Exchange Place, Calcutta (a); LR/2277A, 2-6-52 (b); (A) Fabricated steel (d); 29-6-64 (e).

39. Messrs. Monoranjan Addy carrying on business under the trade name Messrs. Continental Traders, 2 Clive Ghat Street, Calcutta (a); LR/3569A, 31-8-62 (b); (A) Washer, tongs, pins, smithy tools (c); (A) Wood screw, machine screw, washer tongs, wire nail, pin, smithy tools (d); 29-6-64 (e).

40. Messrs. Zanuddin Mohammedally Lokhandwala, Saifuddin Taiyebally Chhapiwala Shabbir Fidahusain Lodhgar, Mohammed Yusufally Masalia and Rajeshkumar Shyamnarayan Sinha carrying on business under the trade name Messrs. Bengal Machine Tools Corporation, (S) 27/2C Strand Road (for) 10 Old Chinabazar Street, Calcutta (a); (S) LR/3589A (for) RB/1409 (b); 1-7-64 (e).

41. Shri Kishanlal Jain (Proprietor) carrying on business under the trade name Messrs. Sova Perfumery Works, (S) 1B Hari Pal Lane, Calcutta-6 (for) 6/3 Baranashi Ghosh 2nd Lane, Calcutta (a); MK/3390A, 19-1-62 (b); 4-7-64 (e).

42. Shri S. K. Dutt carrying on business under the trade name Messrs. New Universal Board Box and Ptg., (S) 92 Beadon Street, Calcutta (for) 54 Ezra Street, Calcutta (a); (S) MK/3761A (for) CL/2374A (b); 4-7-64 (e).

43. Messrs. Subaram Ram Shaw and Kashi Ram Shaw (Partners) carrying on business under the trade name Subharam Ram Kedarnath, 77 Kailash Bose Street, Calcutta (a); MK/567A, 14-10-41 (b); (A) Boiler (d); 4-7-64 (e).

44. Shri Sushil Kumar Mukherjee carrying on business under the trade name Messrs. Industrial Equipment Co., 4A Nemai Bose Lane, Calcutta (a); MK/3450A, 12-7-62 (b); (A) D. p. cutter, copper pipe, brass pipe, copper rod, die and copper sheet after the words "Electric starter" (d); 6-7-64 (e).

45. (S) Messrs. Kedar Ram Shaw and Ramadhar Shaw carrying on business under the trade name Kedar Ram Ramadhar (for) Messrs. Kedar Ram Ramadhar, 120A Maniktola Main Road, Calcutta (a); MK/2810A, 30-10-57 (b); 7-7-64 (e).

46. Shri Sailendra Nayak, Shri Santosh Kumar Nayak, Shri Sankar Nath Nayak and Shri Kinkar Kumar Nayak (Partners) carrying on business under the trade name Messrs. S. Nayak & Bros., 13A Mahesh Barik Lane, Calcutta-11, Calcutta (1) (a); MK/194B, 7-7-59 (b); (D) Wire netting, (A) Galvanized wire netting, brass wire netting, copper wire netting, aluminium wire netting, stainless steel wire netting, hard bright wire netting, iron wire netting, stand fencing wire, sealing wires, seines (chalni) rat and mouse traps of wire netting, wire basket after "Galvanized wire" (c); (D) Wire netting, (A) Galvanized wire netting, brass wire netting, copper wire netting, bronze wire netting, aluminium wire netting, stainless steel wire netting, hard bright wire netting, iron wire netting, expanded metal, g. i. staples, lead seal, sealing wire, barbed wire, stand fencing wire after "Brass and copper wire" (d); 8-7-64 (e).

47. Messrs. One World Export and Import Corporation (Private) Ltd., 48 Muktaram Babu Street, Calcutta (a); MK/3509A, 26-11-62 (b); (A) Polythene bags after the words "Hessian cloth" (d); 8-7-64 (e).

48. (S) Shri Upendra Nath Garai, Shri Haran Ch. Sadhukhan, Shri Kamalesh Ch. Sadhukhan and Shri Amalesh Ch. Sadhukhan carrying on business under the trade name Bangashree Oil Mills (for) Upendra Nath Garai carrying on business under the trade name Messrs. Hari Oil Mills, 243 Upper Circular Road, Calcutta (a); MK/745A, 25-9-41 (b); 8-7-64 (e).

49. (S) Shri Anukul Chandra Paul carrying on business under the trade name Messrs. Raimohan Hosiery Mills (for) Messrs. Raimohan Hosiery Mills, 44C Masjidbari Street, Calcutta (a); MK/1977A, 27-9-50 (b); 9-7-64 (e).

50. Sarbasri Jagannath Nandy and Balara Nandy (Partners) carrying on business under t trade name Messrs. New Bharat Oil Stores, 1 Nand Bagan Street, Calcutta (a); MK/2493A, 8-4-54 (t (A) Groundnut oil (d); 9-7-64 (e).

51. Shri Durga Charan Dey carrying on busin under the trade name Messrs. Dupex Industri 73/B Girish Park North, Calcutta (a); MK/3647 14-11-63 (b); (A) Liquid gum after the words "Stan pad ink" (c); 9-7-64 (e).

52. Shri Bhanu Ratan Guin carrying on busine under the trade name K. C. Guin & Sons (Gram phone & Cycle Department), 50 Barabazar, Midn pore, (A) 118 Barabazar, Midnapore (1) (a); MN/124B (for) MN/1114A (b); (A) (1) Raw mat rials, i.e., Cabinet, speaker, transistor, etc., radio spa parts, (3) Consumable stores, viz., acid and ran Provided that all goods for which exemption fro payment of sales tax is claimed are intended for u in the actual process of manufacture in West Beng for sale of the goods named below: (i) Radios (c 29-6-64 (e).

53. Shri Arun Bikash Paul and Shri Baru Bikash Paul carrying on business under the trac name B. P. Paul, Municipal Office Road, Midnapor branch shop at Railway Market, Kharagpur, Midn pore (a); MN/30B, 20-11-41 (b); (S) (1) Raw mat rials, i.e., earth and sand, (2) Plant, machinery, i.e chimney and pugmill, (3) Consumable stores, viz coal and firewood. Provided that all goods fo which exemption from payment of sales tax claimed are intended for use in the actual process manufacture in W. B. for sale of the goods name below: (i) Bricks (for) coal, iron materials, machin and machine parts and fittings (c); 29-6-64 (e).

54. Sarbasri Radha Raman Kar, Shyam Sund Kar and Mohanlal Kar carrying on business und the trade name Jogeswar Kar & Sons, Sangat Baza P. O. and P. S. Kharagpur (a); MN/17B, 3-10-41 (b (D) Other consumable stores, other than stationer goods, hardware, timber, oil, spices and all sorts bhusimal goods for resale, (A) Soap, tea, barley hurricane-chimney, dhup-bati, rice, gur, bason, dh nia, bran, red pepper, poppy seeds, cereals, jeer mouri, dhania, resin, methi, black jeera, arrowroo soda and catechu, mustard seeds, manure, molasse powdered spices, mustard oil, cocoanut oil, castor o groundnut oil, til oil, iron rods and flats and dhu (d); 29-6-64 (e).

55. Shri Kisanlal Rungta (Proprietor) carrying business under the trade name Messrs. Kisanl Company, 174 Mahatma Gandhi Road, Calcutta (a MR/2599A, 6-3-61 (b); (A) Gunmetal borings an copper scrap (d); 4-7-64 (e).

56. Shri Bashasarlal Gujarwasia (Proprieto carrying on business under the trade name Messr Nandalall & Co., 157 Netaji Subhas Road, Calcutt (a); MR/2550A, 6-10-59 (b); (A) After the word goods named below: Candle, tooth powder. (I After the words goods named below: Alta, refine oil, aurvedic dhanturi malam and toothpaste (c 6-7-64 (e).

57. (S) Shrimati Kamalabala Sadhukhan and Shri Paresh Nath Sadhukhan carrying on business under the trade name Messrs. Joy Kali Rice Mill (for) Shri Jaharlal Sadhukhan and Shri Paresh Nath Sadhukhan carrying on business under the trade name Jaharlal Sadhukhan, Talpukur, Barrackpore, 24-Parganas (a); PG/265A, 24-9-61 (b); (A) Consumable stores, e.g., coal, coke, firewood, furnace oil, mobil oil, grease and resin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rice (c); 29-6-64 (e).

58. Shri Shankarlal Singhania carrying on business under the trade name Messrs. Rameshwarlal Shankarlal, Barakar Road, Purulia (a); PR/292A, 14-12-59 (b); (A) Plant, machinery, raw materials, explosive and consumable stores, e.g., busket, rope, timber, hammers. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Quartz, phelsper, lime stone, graphite, Insert after the words "fire-wood" Quartz, phelsper, lime stone and graphite (d); 7-7-64 (e).

59. (S) Sarbasri Lalit Mohan Pal, Santanu Nandan Pal and Debanandan Pal carrying on business under the trade name Messrs. Bepin Pal Sons & Co. (for) Bepinpal Sons & Co., 173/1 Dharamtolla Street, Calcutta (a); SL/1932A, 27-9-41 (b); (D) Paint, varnishes, oils and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of disinfectants, paints and varnishes (c); (D) Hardware (d); 27-6-64 (e).

60. Himat Singhka Motor Works Ltd., (S) 40B Princep Street, Calcutta (for) 60 Bentinck Street, Calcutta (a); SL/3069A, 24-9-53 (b); 27-6-64 (e).

61. Messrs. Alpha Radios & Novelties (Private) Ltd., 8 Madan Street, Calcutta (a); SL/1987A, 22-5-50 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radios, (D) Radio parts and mechanical parts and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of radios (c); (A) Liquified petroleum gas under the trade name "Burshane" hot plates, burners, cylinders with valves domestic pressure regulator (d); 27-6-64 (e).

62. (S) Messrs. Josesh Francis Lavien D'silva (Proprietor) carrying on business under the trade name Messrs. Silvana & Co. (for) Messrs. Mariana Daurado (Proprietor) carrying on business under the trade name Messrs. Silvano & Co., 2F Central Court, 2A Chittaranjan Avenue, Calcutta (a); SL/3924A, 31-10-62 (b); 2-7-64 (e).

63. Messrs. Baijnath Shaw, Rachel Manassah, Henry Ah hoe and Andry Hin chin Fok carrying on business under the trade name Eastern Marine Engineering Company, 4A Malanga Lane, Calcutta (a); SL/3844A, 2-5-62 (b): (A) Timber and m. s. rods, g. i. pipe, angles, plates, flanges, valves, steam joint, rubber joint (d); 4-7-64 (e).

64. (S) Mr. Sun Young Kwan, Mr Sun Kung Kwan and Mr Sun qui Kwan (Partners) carrying on business under the trade name Messrs. Kwan Carpentary Works (for) Sun Kang Kwan and others (Partners) carrying on business under the trade name Messrs. Kwan Carpentry Works, 43 Bowbazar Street, Calcutta (a); SL/3441A, 6-8-59 (b); 7-7-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 226 C. T.—16th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Chatterjee Brothers, 30 Harish Chatterjee Street, Calcutta (a); AL/560A, 30-1-51 (b), Wood-timber, building materials, tools, machinery parts (d); 2-7-64 (e).

2. Mr. Bruce Victor Peake carrying on business under the trade name Messrs. Bruce Peake Stamping Co., 11 Middleton Row, Calcutta (a); BH/3357A, 3-3-62 (b); Raw materials, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Condenser cans for electric fans, ballast cans for radios and earth clips for radios (c); 1-7-64 (e).

3. Shri Chittaranjan Saha carrying on business under the trade name Messrs. Chittaranjan Saha, Jangipore, Murshidabad (a); BR/611A, 7-1-60 (b); Soft coke (d); 3-7-64 (e).

4. Messrs. Mansukhlal & Co. 44/45 Ezra Street, Calcutta (a); CL/2460A, 3-6-63 (b); Optical goods (d); 29-6-64 (e).

5. Messrs. R. S. Saraf & Ramgopal Saraf (Partners) carrying on business under the trade name Associated Exporters, Kalimpong, 1. 22 Bonfield Lane, Calcutta (a); DJ/172B, 18-6-58 (b); Tea, paper, musk, gunny bags, jute twine and hessian cloth (d); 6-7-64 (e).

6. Sarbashri Natwarlal Purashottamdas Soni, Himatilal Bhanchand Das Modi, Chandulal Bhaila Bhai Patel carrying on business under the trade name Messrs. Popular Diesel Spares, 21B Canning Street, Calcutta (a); LR/3419A, 23-5-62 (b); 25-6-64 (e).

7. Shri Birendra Nath De carrying on business under the trade name Shri Durga Plastic Works, 57B Karbala Tank Lane, Calcutta (a); MK/3400A, 10-2-62 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (1) Plastic doll for sale (c); 6-7-64 (e).

8. Sarbasree Kshirode Chandra Paul, Durga Prosad Paul, Probodh Chandra Paul, Subodh Chandra Paul, Nirode Baran Paul, Jalad Baran Paul and Barid Baran Paul carrying on business under the trade name Kshirode Chandra Paul, Kolaghat Bazar, P. O. Kolaghat, Midnadore (a); MN/808A, 23-5-49 (b); Kerosene oil, lubricating oil (d); 27-6-64 (e).

9. Messrs. G. Kumar (Private) Ltd., P-34 Mission Row South, Calcutta-2 (a); SL/2619A, 2-11-53 (b); Jute manufactures, vegitable oils and seeds, cinema equipments and spare parts, hardware and steel goods, non-ferrous metals, e. g., copper, nickel, zinc, brass, aluminium, lead, tin alloys (d); 1-7-64 (e).

Explanatory notes :—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 227 C. T. 16th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sm. Santi Devi carrying on business under the trade name Messrs. Bengal Tent Co., 33 Theatre Road, Calcutta-16 (a); 832A (BH) (Central), 27-6-64 (b).

2. Shri Snehomoy Roy carrying on business under the trade name Messrs. Snehomoy Roy 6 Panditia Road; Calcutta-29 (a); 833A (BH) (Central), 29-6-64 (b); Cork granules, and cork powder (c).

3. Messrs. Prem Prakash Sehgal, Kewal Krishna Sehgal, and Sm. Sushila Sehgal carrying on business under the trade name Messrs. P. P. Sehgal & Co. 89 New Theatre Road, Calcutta-16 (a) 834A (BH) (Central), 2-7-64 (b); Logs and sawn timber (c).

4. Messrs. Mahabir Kejariwal, Bina Devi Kejariwal and Kanta Devi Kejariwal carrying on business under the trade name Yogsons Trading Co. 134/1 Mahatma Gandhi Road, Calcutta (a); 1198A (CL) (Central), 26-6-64 (b).

5. Messrs. West Bengal Khadi and Village Industries Board, P-8 Hide Lane, Calcutta-12 Kalyani (1); Kharagpur (1); Calcutta (1); Durgapuro (1); Tamluk, Midnapur (1), Kalaberia, Midnapur (1) (a); 107B (CL) (Central), 26-6-64 (b).

6. Shri Bibhuti Bhusan Paul carrying on business under the trade name Messrs. Radio Corner (Salkia), 117 Sri Arabindo Road, Salkia, Howrah (a); 916A (HW) (Central), 7-4-64 (b); Radio, radio accessories and spare parts (c).

7. Shri Batuklal Chhaganlal Patel carrying on business under the trade name Messrs. Patel Industries (India), Makardah Road, Shanpur, P. O. Dasnagar, Howrah (a); 918A (HW) (Central), 8-7-64 (b).

8. Sm. Priyamvada Agarwal carrying on business under the trade name Messrs. P. V. Agarwal & Sons, 59 Netaji Subhas Road, Calcutta (a), 1555A (LR) (Central), 19-6-64 (b).

9. Sarbasri Gopi Chand Suroka and Kishorilal Sonthalia carrying on business under the trade name Messrs. Magnifique Agencies, 5 Clivo Row, Calcutta (a); 1556A (LR) (Central), 19-6-64 (b).

10. Messrs. Shri Anapurna Limited, 59 Netaji Subhas Road, Calcutta (a); 1557A (LR) (Central), 19-6-64 (b); Tea chest panels (c).

11. Shri Kanti Kumar Kanoria, Savitri Kanoria, Miss Alaka Kanoria and Miss Manjula Kanoria carrying on business under the trade name Messrs. K. Kumar & Co., 4 India Exchange Place, Calcutta (a); 1558A (LR) (Central), 20-6-64 (b).

12. Shri Abani Kumar Dhar carrying on business under the trade name Messrs. Abani Sports Industries, 18/1/6 Canal West Road, Calcutta (a); 1194A (MK) (Central), 6-7-64 (b).

13. Shri Radha Kanta Maity carrying on business under the trade name Messrs. Sarco Industries, 49 Bidhan Sarani, Calcutta (a); 1195A (MK) (Central), 9-7-64 (b).

14. Shri Bijoy Krishna Saha (Proprietor) carrying on business under the trade name Messrs. Bijoy Krishna Saha, Hatkhola, P. O. & Dist. Malda (a); 256A (ML) (Central), 7-7-64 (b); Cocoanut oil (c).

15. Messrs. Madan Mohan Panja, Gopinath Panja and Nemai Charan Panja carrying on business under the trade name Ghatal Timber Merchants, Vill-Argora, P. O. Ghatal, Dist. Midnapore (a); 476A (MN) (Central), 29-6-64 (b); Sized timber and logs (c).

16. Shri Prabhudayal Agarwalla carrying on business under the trade name Prabhudayal Agarwalla, 346 Chandni Chawk, Railway Market, P. O. Kharagpur, Midnapore, 183 Chandni Chawk, Railway Market, P. O. Kharagpur, Midnapore (a); 24B (MN) (Central), 29-6-64 (b); Poppy husk (c).

17. Shri Srinibash Jana carrying on business under the trade name Sudhakar Sarju and Sitaram Babu Ram, P. O. Jahalda, Midnapore (a); 477A (MN) (Central), 29-6-64 (b).

18. Sarbasri Rama Nath Sant and Krishna Prosad Sant carrying on business under the trade name Jagadish Prosad Panwalla, P. O. Jahalda Bazar, Midnapore (a); 478A (MN) (Central), 1-7-64 (b).

19. Messrs. Hiralal Saraf, Indra Chand Saraf, Umashankar Saraf, Jagadish Prasad Saraf and Gokul Chand Saraf carrying on business under the the trade name G. I. Marketing Enterprise, 113A Monohardas Katra, Calcutta (a); 1025A (MR) (Central), 3-7-64 (b); Leather goods for industrial use (c).

20. Shri Pashupati Nath Seal (Proprietor) carrying on business under the trade name Messrs. Anantaram Pashupati Nath Seal, 13 Pageaputty Street, Calcutta (a); 1026A (MR) (Central), 7-7-64 (b).

21. Shri Shyamlal Karmakar carrying on business under the trade name Messrs. Janata Tools Co., H. P. Dan Road, Purulia (a); 319A (PR) (Central), 7-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., varnish, paints, coal, paper, glue. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Benal named below for sale: Auger, chisels, cut planes and blacksmith tools (d).

22. Chimanlal Chhaganlal Shah, Ram Murti Jai Chand Mohra, Mahendra Kumar Govindji Gandhi, and Monilal Molji Patel carrying on business under the trade name Messrs. Automotive Gears Corporation, 7 Sooterkin Street, Calcutta (Room No. 28B) (a); 1607A (SL) (Central), 26-6-64 (b); Motar spare parts (c).

23. Sarbasri Atul Chandra Prabhudas Desai, and Vasant Prabhudas Desai carrying on business under the trade name Messrs. Mugat Engineering Corporation, 27B Chittaranjan Avenue, Calcutta (a); 1608A (SL) (Central), 26-6-64 (b).

S. K. BOSE, Commissioner.

No. 228 C. T.—16th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Davy and United Engineering Co. Ltd., Simon House, Transport Depot Road, Calcutta-27, Durgapur (1) (a); 52B(AL) (Central), 29-4-64 (b); (A) Insulation motors, universal faceplate chucks, live bearing centres, electric pumps and fittings (c); 2-7-64 (h).

2. Messrs. Sambhu Charan Guha, Jadabeswar Guha and Bhabesh Kumar Guha (Partners) carrying on business under the trade name Messrs. Sambhu Charan Guha, Bijoyram, Burdwan (a); 8B(BN) (Central), 22-7-57 (b); (D) Iron and steel, (A) G. c. and g. p. sheets, electrical sheets and skelp (c); 3-7-64 (h).

3. Shri Baldav Raj Shukla carrying on business under the trade name United Traders, 309 Bowbazar Street, Calcutta (a); 1465A(CL) (Central), 11-3-64 (b); (A) Paper strings, washers, small tools (c): 27-6-64 (h).

4. Messrs. Lachhuram Agarwalla, Abhayaram Gupta and Rambilas Garg carrying on business under the trade name Messrs. Lachhuram Bajranglal, 134/1 Mahatma Gandhi Road, Calcutta (a); 1274A(CL) (Central), 25-10-62 (b); (A) Grains, pulses (c); 27-6-64 (h).

5. (S) Shri Kantilal Tribhovandas Rachh carrying on business under the trade name Vasant Motor Accessories (for) Messrs. Kantilal Tribhovandas Rachh and Ranchhodas Muldas Ramanuj carrying on business under the trade name Vasant Motor Accessories, 6 Ram Prosad Saha Lane, Calcutta (a); 1370A(CL) (Central), 19-7-63 (b); 29-6-64 (h).

6. (S) Haji Adam Haji Esmail, Cassam Haji Adam, Janab Rahmatullah Haji Adam, Janab Gaffar Abdul Latif, Janab Razak Abdul Latif, Janab Sadik Abdul Latif, Janab Abdul Kader Kassam, Janab Ikbal Rahamtullah and Nasir Yunus Fuldra, a minor carrying on business under the trade name Haji Esmail Noor Mohammed & Co. (for) Messrs. Haji Adam Esmail, Cassam Haji Adam, Abdul Majid Cassam Bashir Habib and Haroon Haji Dawood carrying on business under the trade name Haji Esmail Noor Mohammed & Co., 15 Zakaria Street, Calcutta (a); 36A(CL) (Central), 27-5-57 (b); 29-6-64 (h).

7. Messrs. Narsinghdas Binani and Ganeshdas Karnany (Partners) carrying on business under the trade name Optical Manufacturing Co., 285/C Bowbazar Street, Calcutta (a); 1120A(CL) (Central), 28-7-60 (b); (A) Spectacle frame, lenses, emery powder, aluminium sheets, optical goods (c); 29-6-64 (h).

8. Messrs. Navin Chandra Mansukhlal Mehta, Dhiraplal Nagardas Shah, Tusharkant Natavarlal Mody and Jagdish Chandra Chimanlal Mody carrying on business under the trade name Shah & Mody (Calcutta), 51 Ezra Street, Calcutta (a); 1175A(CL) (Central), 10-6-61 (b); (A) Spanners (c); 2-7-64 (h).

9. Madan Lal Grover, Ramesh Chandra Grover and Virendra Kumar Grover carrying on business under the trade name Grover Brothers, Sikri House, P-39/40 Ezra Street, Calcutta (a); 1381A(CL) (Central), 19-8-63 (b); (A) Vetivart oil (c); 2-7-64 (h).

10. Shri Pawn Kumar Jain (Proprietor) carrying on business under the trade name Messrs. The Steel Industry (India), (S) 94 Dr. Abani Dutta Road, Howrah (for) 57 Clive Street, Calcutta, (A) Calcutta-1 (a); (S) 92B(HW) (Central) (for) 275A(CSI) (Central) (b); 12-6-64 (h).

11. (S) Shri Satpal Aggarwal carrying on business under the trade name Messrs. S. P. Gupta & Co. (for) Shri Jagannath Agarwal carrying on business under the trade name Messrs. S. P. Gupta & Co., 84 Howrah Road, Salkia, Howrah (a); 709A(HW) (Central), 24-8-62 (b); 16-6-64 (h).

12. Anant Kumar Kothari carrying on business under the trade name Bengal Steel Industries, (S) 280 G. T. Road, Salkia, Howrah (for) 138 Canning Street, Calcutta (a); (S) 917A(HW) (Central) (for) 1703A(CR) (Central) (b); 8-7-64 (h).

13. (S) Shri Ramendra Chandra Bhadra carrying on business under the trade name Messrs. Indian Celluloid Works (for) Shri Rameshwar Prosad Joshi carrying on business under the trade name Messrs. Indian Celluloid Works, 43 Goushala Road, Liluah, Howrah (a); 411A(HW) (Central), 2-1-59 (b); 8-7-64 (h).

14. (S) Shri Mohim Mohan Dutta carrying on business under the trade name Messrs. Dominion Engineering Co. (for) Messrs. Dominion Engineering Co., (S) 172/12 M. S. Paul Chowdhury Lane, Howrah (for) 179 Belilious Road, Howrah (a); 177A(HW) (Central), 11-7-57 (b); 8-7-64 (h).

15. (S) Messrs. Rupen Chakraborty and Sudhendu Purkayastha carrying on business under the trade name Messrs. Eserdee Co. (for) Messrs. Rupen Chakraborty and Sukhendu Purkayastha carrying on business under the trade name Messrs. Eserdee Co., 16 India Exchange Place, Calcutta (a); 1517A(LR) (Central), 7-2-64 (b); 20-6-64 (h).

16. Messrs. The Fort William Co. Ltd., 14 Netaji Subhas Road, Calcutta (a); 635A(LR) (Central), 28-8-57 (b); (A) "E.g., dies and starch" after consumable stores (d); 22-6-64 (h).

17. Sarbasri Kulwant Rai, Balwant Rai and Jaswant Rai carrying on business under the trade name Messrs. Ramkrishan Kulwant Rai, 33 Netaji Subhas Road, Calcutta (a); 659A(LR) (Central), 11-9-57 (b); (A) Skelp (c); 23-6-64 (h).

18. (S) Messrs. Sita Ram Agarwal, Rambilas Agarwal and Shree Niwas Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores (for) Messrs. Sreeniwas Agarwal and Rambilas Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores, 59 Netaji Subhas Road, Calcutta (a); 1162A(LR) (Central), 11-5-60 (b); 25-6-64 (h).

19. (S) Shrimati Raliat Baishah and Messrs. Hansmukhrai Shah, Papatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayantalal Kothari, Chandra Kanta Shah, Anil Kumar Shah, Bipin Kumar Shah, Bipin Chandra Shah and Pravin Chandra Shah carrying on business under the trade name Messrs. Tribhovandas M. Shah (for) Messrs Tribhovan Das Shah, Papatlal Shah, Girdharlal Shah, Harilal Shah, Keshavlal Shah, Tapulal Kothari, Jayantilal Kothari, Chandra Kant Shah, Anil Kumar Shah, Bipin Chandra Shah and Pravin Chandra Shah carrying on business under the trade name Messrs Tribhovan Das M. Shah, 8 Lyons Range, Calcutta-1 (a); 223A(LR) (Central), 28-6-57 (b); 25-6-64 (h).

20. Shri Bhupesh Chandra Sen carrying on business under the trade name Messrs. Calcutta Industrial Corporation, 20 Strand Road, Calcutta (a); 88A(LR) (Central), 19-6-57 (b); (D) Chemicals, mill stores, hardware, minerals, (A) Stone chips, bauxite, dolomite, lime stone, slate powder, silica (c); 26-6-64 (h).

21. Messrs. India Jute Co. Ltd., 16 Strand Road, Calcutta (a); 631A(LR) (Central), 28-8-57 (b); (A) (iii) Staple fibre yarn after manufacture of the goods named below (d); 27-6-64 (h).

22. Messrs. Jajodia Mercantile Co. Private Ltd., 14 Netaji Subhas Road, Calcutta (a); 398A(LR) (Central), 23-7-57 (b); (D) Vegetable products, lubricating oil, leather and yarn (c); 29-6-64 (h).

23. Messrs. Zaimidding Mohammedally Lokhandwala, Saifuddin Taiyebally Chhapiwala, Sabbir Fidahusain Lodgher, Mohammedi Yusufally Masalia, Rajesh Kumar Shyamnarayan Sinha carrying on business under the trade name Messrs. Bengal Machine Tools Corporation, (S) 27/2C Strand Road, Calcutta (for) 10 Old Chinabazar Street, Calcutta (a); (S) 1559A(LR) (Central) (for) 1078A(RB) (Central) (b); 1-7-64 (h).

24. Messrs. Bishwanath Pasari, Nandalal Pasari and Satya Narayan Pasari carrying on business under the trade name Messrs. Vishwa Engineering Works, 16 India Exchange Place, Calcutta (a); 1539A(LR) (Central), 9-5-64 (b); (A) "Spares to lathe machine" for the purpose of manufacture of the goods named below: "Tools and machine parts" (d); 1-7-64 (h).

25. Shri Ramaudh Ram Shaw and Shri Hari Ram Shaw carrying on business under the trade name Messrs. Hari Ram Tarak Ram, 81 Madan Mohan Burman Street, Calcutta (a); 1159A(MK) (Central), 26-2-64 (b); (A) Hacksaw machine and milling machine after the words "Ball press" (c); 3-7-64 (h).

26. Shri Kishanlal Jain carrying on business under the trade name Messrs. Sova Perfumery Works, (S) 1B Hari Pal Lane, Calcutta-6 (for) 6/3 Baranashi Ghose 2nd Lane, Calcutta (a); 1060A(MK) (Central), 17-4-63 (b); 4-7-64 (h).

27. Shri S. K. Dutt carrying on business under the trade name Messrs. New Universal Board Box & Printing, (S) 92 Beadon Street, Calcutta (for) 54 Ezra Street, Calcutta (a); (S) 1193A(MK) (Central) (for) 655A(CL) (Central (b); 4-7-64 (h).

28. Shri Pannalal Khetawat, Shri Brijlal Khetawat and Shri Radheshyam Khetawat carrying on business under the trade name Messrs. Khetawat Enterprises, 6 Jatindra Mohan Avenue, Calcutta, Siliguri (1) (a); 76B(MK) (Central), 18-5-61 (b); 76B(MK) (Central), 18-5-61 (b); (A) Linseed oil after the word "Sugar" (c); 6-7-64 (h).

29. (S) Messrs. Kedar Ram Shaw and Ramadhar Shaw carrying on business under the trade name Kedar Ramadhar (for) Messrs. Kedar Ram Ramadhar, 120A Maniktola Main Road, Calcutta (a); 516A(MK) (Central), 15-1-58 (b); 7-7-64 (h).

30. Shri Bhanu Ratan Guin carrying on business under the trade name K. C. Guin & Sons (Gramophone & Cycle Department), 50 Barabazar, Midnapore, (A) Branch shop at 118 Barabazar, Midnapore (1) (a); (S) 23B(MN) (Central) (for) 131A(MN) (Central) (b); (D) Cycle parts, (A) Radio parts (d); 29-6-64 (h).

31. Messrs. Bengal Drug House (1955) (Private) Ltd., (S) 59A Banamali Naskar Road, Calcutta-34 (for) 56 Maniktola Main Road, Calcutta (a); (S) 818A(PG) (Central) (for) 427A(MK) (Central) (b); 26-6-64 (h).

32. Shri Shankarlal Singhania carrying on business under the trade name Messrs. Rameshwarlal Shankarlal, Purulia (a); 240A(PR) (Central), 5-10-59 (b); Insert after firewood "Quartz, phelspher, lime stone and graphite" (c); (A) Plant, machinery, raw materials, explosives and consumable stores, e.g., basket, rope, timber, hammers. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below for sale: Quartz, phelspher, lime stone and graphite (d); 7-7-64 (h).

33. Shri Dhallu Daryanomal Hingorney carrying on business under the trade name Messrs. Industraco, P-31 Mission Row Extension, Calcutta (a); 1493A(SL) (Central), 11-10-63 (b); (A) Stainless steel cutlery and electrical appliances (c); 26-6-64 (h).

34. (S) Sarbasri Anil Kumar Keshavlal Shah and Atrilal Revashankar Ojha (Partners) carrying on business under the trade name Messrs. Shah Hardware Syndicate (for) Shri Anil Kumar Shah carrying on business under the trade name Messrs. Shah Hardware Syndicate, 3 Bow Street, Calcutta (a); 1555A(SL) (Central), 6-3-64 (b); 26-6-64 (h).

35. Messrs. Himat Singhka Motor Works Ltd., (S) 40B Princep Street, Calcutta (for) 60 Bentinck Street, Calcutta (a); 375A(SL) (Central), 20-7-57 (b); 27-6-64 (h).

36. Messrs. Alpha Radios & Novelties (Private) Ltd., 8 Madan Street, Calcutta (a); 62A(SL) (Central), 20-6-57 (b); (A) Hot plates, burners, cylinders with valves, domestic pressure regulator (c); 27-6-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended: –

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 229 C. T.—16th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Mansukhlal & Co., 44/45 Ezra Street, Calcutta (a); 140A (CL) (Central), 26-6-57 (b); Optical goods, accessories and allied products (c); Emery powder, emery wheel, coaltar, glass sheets, e. slates, cutting pliers (d); 29-6-64 (h).

2. Messrs. R. S. Saraf and Ramgopal Saraf (Partners) carrying on business under the trade name Associated Exporters, Kalimpong, (1). 22 Bonfield Lane, Calcutta (a); 61B (DJ) (Central), 18-6-58 (b); Tea, paper, musk, gunny bags, jute, twine and hessian cloth (c); 6-7-64 (h).

3. Sarbasri Natwarlal Purashottamdas Soni, Himatlal Bhaichand Das Modi, Chandulal Bhailal Bhai Patel carrying on business under the trade name Messrs. Popular Diesel Spares, 21B Canning Street, Calcutta (a); 1443A (LR) (Central), 23-5-63 (b); 25-6-64 (h).

4. Messrs. G. Kumar (Private) Ltd., P-34 Mission Row Extension, Calcutta (a); 782A (SL) (Central), 13-2-58 (b); Jute, manufactures, vegitable oils and seeds, cinema equipment and spare parts, structural steel goods and copper, nickel, zinc, brass, aluminium, lead, tin and alloys thereof (d); 2-7-64 (h).

S. K. BOSE, Commissioner.

No. 12241C.T.—23rd July 1964.—Shri Sachindra Nath Sengupta, Commercial Tax Officer, Grade II, of Rajakatra charge, has been granted earned leave for ten days from 2nd July 1964 to 11th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 12384C.T. — 25th July 1964. — Shri Kalyan Kumar Mukherjee, Commercial Tax Officer, Grade II, of Jorasanko charge, has been granted earned leave for twenty-three days from 2nd July 1964 to 24th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 12388C.T.—25th July 1964.—Shri Sudhindra Chandra Nandi, Commercial Tax Officer, Grade II, of Amratola charge, has been granted earned leave for fifteen days from 6th July 1964 to 20th July 1964 under rule 168(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

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The Calcutta Gazette

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

IRECTORATE OF COMMERCIAL TAXES WEST BENGAL

SNOILVOIIIJON

No. 230 C. T.—17th July 1964. In pursuance the provisions of section 9 of the Bengal Finance les Tax) Act, 1941 (Bengal Act VI of 1941), following name and address of registered der together with a description of the goods ered by its registration certificate whose registion under the Act was cancelled with effect m the date noted against of it under rule 14 of Bengal Sales Tax Rules 1941 published for eral information:—

tes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

. Sarada Hosiery, 27A Bonomally Sarkar eet Calcutta-5 (a); SH/2074A, 10-4-52 (b), Yarn. ter, thread & A B. certified by the purchasing der to be required for use in any process in manufacture of hosiery than and goods for e (c); Hosiery than and hosiery goods (d); 10-4 (e).

Explanatory notes:—Regarding goods for use in nufacture or in the execution of contracts the lowing code letters have been used to indicate meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 231 C. T.—23rd July 1964. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Messrs. Kalpa Printers & Publishers (Private) Ltd. carrying on business under the trade name Messrs. Kalpa Printers & Publishers (Private) Ltd., P-142 Block "G", New Alipur, Calcutta-27 (a); AL/1023A, 7-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed paper materials (c).

2. Messrs. Gagandas, Gokamal and Joy Ram Das carrying on business under the trade name Gagandas & Co., Dhadka Road, P. O. Asansol, Burdwan (a); AS/2511A, 26-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks, surki, stone chips (c).

3. Shri Bhuban Mohan Sarkar carrying on business under the trade name Optic House, G. T. Road, Asansol (a); AS/2512A, 3-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spectacles, glasses (c); Solvent oil, watch lotion, watch and clock accessories, spectacle cases, sun glasses (d).

4. Shri Sushil Kumar Kundoo carrying on business under the trade name Mistimahal, Station Road, P. O. Burnpur, Dist. Burdwan (a); AS/2513A, 9-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, tea, snacks (c).

5. Shri Bhakti Bhusan Saha carrying on business under the trade name Saha Brothers, Station Road, Durgapur-1, Dist. Burdwan (a); AS/2514A, 9-7-64 (b); Tea, rice, poppy seed, jeera, dhania, chillies, methi, jawan, washing soap, lozence, cocoanut oil, mustard oil, kerosine, salt, catachue, dhup, candle, ghee, snow, powder, hair oil, chocolate, toothpaste, scent, shoe polish, barley, sujee, maida, ribon, pencil, ink, pulses, kalai, groundnut (d).

6. Sarbasri Ram Chand Damani and Bulakidas Bohra (Partners) carrying on business under the trade name Ruby Agency, 47 Pandit Purusottam Roy Street, Calcutta (a); AT/3980A, 3-7-64 (b); Plastic goods, plastic utensils and toys, combs, blades, playing cards and pencil (d).

7. Jonab Mohamed Siddik and Jonab Mohamud Yunus (Partners) carrying on business under the trade name Fair Deal Traders, 71 Canning Street, room No. C-38, Calcutta (a); AT/3981A, 4-7-64 (b); Polythene goods, plastic goods, toys, belts and buckles (d).

8. Shri Bisweswar Dayal Poddar (Proprietor) carrying on business under the trade name Sashi Pen Store, 71 Canning Street, Calcutta, room No. E-3 (a); AT/3982A, 10-7-64 (b), Pen, dot pen, refills and pen parts, ink (d).

9. Shri Kon Chung Yap carrying on business under the trade name Messrs. Liddo Restaurant, 6/3A Lower Circular Road, Calcutta-17 (a); BH/3657A, 3-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, prepared coffee and tea (c); Cakes and pastris, ice creams, sweet, aerated water, tinned and bottle fruit juice, tinned fruits (d).

10. Shri Mylavrapu Radhakrishna Murthy carrying on business under the trade name Messrs. M. R. Krishnamurthy, 153A Lansdowne Road, Calcutta-26 (a); BH/3658A, 4-7-64 (b); Kapoe, automobile spare parts and components, rubber plastic spare parts, components pertaining to automobile and cycles (d).

11. Messrs. Trinimex (Private) Ltd., 46 Lower Range, Calcutta-19 (a); BH/3659A, 4-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Door fixtures, leather polish, novelties made from plastics, moulded plastic articles (c); Novelties made from plastics and moulded extruded plastic articles (d).

12. Messrs. P. Gajendra Pal and S. N. Agarwala carrying on business under the trade name Messrs. Steel Fabric, 29 Theatre Road, Calcutta-16 (a); BH/3660A, 6-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel structures (c).

13. Messrs. Instrument Manufacturer (Private) Ltd., 113/1 Rash Behari Avenue, Calcutta-29 (a); BH/3663A, 9-7-64 (b); (1) Raw materials, (2) Machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Microscopes (c).

14. Messrs. Vishandas Dua, Hansraj Dua and Dharmaveer Dua carrying on business under the trade name Messrs. National Scientific Equipment Co., 22 Nasiruddin Road, Calcutta-17 (a); BH/3664A, 9-7-64 (b); Scientific apparatus, fitting, containers, accessories and reagent chemicals appertaining to college laboratories and research laboratories (d).

15. Shri Hari Sankar Kaity and Shri Amarnath Kaity carrying on business under the trade name Messrs. Rakhal Chandra Kaity & Sons, Gopalganj, Bishnupur, Bankura (a); BK/595A, 8-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Brass, bell metal and german silver utensils (c).

16. Messrs. Bhawri Lal Killa, Kamal Kumar Killa and Hari Prosad Killa, a minor, represented by the legal and natural guardian Bhawrilal Killa carrying on business under the trade name General Trading Company, 161 Mahatma Gandhi Road, Calcutta (a); CL/3732A, 6-7-64 (b); (1) Gun metal rods, (2) Gun metal castings, (3) Gun metal bushes, (4) Bronze rods, (5) Bettings, (6) Files, (7) Stainless steel tube, (8) Pipes and pipe fittings, (9) Rubber hose, (10) Alum, sheets and (11) Welding hose (d).

17. Messrs. Mohanlal Lohia, Jiwanlal Agarwal, Chimanlal Lohia and Devi Dutt Lohia carrying on business under the trade name Mohanlal Kesardeo & Co., 16 Synagogue Street, Calcutta (a), CR/3479A, 4-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Umbrella and parts (c).

18. Messrs. Tejbhan Khera and Prakash C. Shet carrying on business under the trade name East-West Trading Corporation, 4A Jackson Lane, Calcutta (a); CR/3480A, 4-7-64 (b); Teats and valves (d).

19. Shri Mohanlal Daga (Proprietor) carrying on business under the trade name D. Mohanlal & Co., 138 Canning Street, Calcutta (a); CR/3481A, 9-7-64 (b); Ball bearing, belt, socket (d).

20. Shrimati Kamla Maheshwary (Proprietress) carrying on business under the trade name Precision Tools Company, 38 Strand Road, Calcutta (a); CR/3482A, 13-7-64 (b); Tools, pipe, pipe fitting, bolts, nuts, screws, rivets, washers, wire nail, wire, paints, bearings, rubber pipe, belt, spring, champion block, iron, steel (d).

21. Shri Shyam Sundar Jalan (Proprietor) carrying on business under the trade name Alloy Engineering & Stores Co., 1 Bonfield Lane, (top floor) Calcutta (a); CR/3483A, 13-7-64 (b); Sugar and rice mills machine parts, tools, ball bearing, wire nail, screws, asbestos goods, steel tape, m. s. flat, washer, pipe, record bolt cutter, brush, emery cloth (d).

22. Shri Sailswar Das (Proprietor) carrying on business under the trade name Stellite Engineering Co., 73 Netaji Subhas Road, 3rd floor, Calcutta (a); CR/3484A, 15-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Salwood guy insulator, (ii) Link disconnector, pin top and (iii) Sprindle (c).

23. Shri Narayan Das Chandak, Sm. Pano Devi Chandak and Sm. Radhadevi Chandak carrying on business under the trade name R. Narayan & Company, 1 Mangoe Lane, Calcutta-1 (a); EL/3661A, 13-7-64 (b); Bolts, nuts and rivets (d).

24 Messrs. Krishna Kr. Saha and Parameshwar Lal Shah carrying on business under the trade name Steelco Products, 63 Chintamoni De Road, Howrah (a); HW/2784A, 10-7-64 (b); Jute mill machine parts, screw drivers, pipe fittings, bearings and chains (d).

25. Messrs. Hiralal Jaiswal and Sheo Narayan Lal Jaiswal carrying on business under the trade name Messrs J. D. Industries, 53 Dr. Abani Dutta Road, Salkia, Howrah (a); HW/2785A, 13-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Railway sleeper plates, brake, blocks and bearing plates (c).

26. Messrs. Joydev Karuri and Nandalal Pattra carrying on business under the trade name Makali Engineering Works, 20 Sri Kishen Bhakat Lane, Howrah (a); HW/2786A, 14-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., cutting oil, jute and cotton waste cuttings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Sockets, t. ellow and bends (c).

27. Messrs. Bhagabati Pd. Murarkat and Maturam Ruia carrying on business under the trade name Ram Krishnapur Crushing Mills, 10 Foreshore Road, Howrah (a); HW/2787A, 14-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Wholemeal atta (c); Gunny bags (d).

28. Messrs. Krishna Sharma and Ram Kr. Sharma carrying on business under the trade name Basant Rolling Mill, 17/1 Belur Road, Liluah, Howrah (a); HW/2788A, 16-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, grease and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. rods (c).

29. Messrs. Dulal Jetty, Gobindalal Jetty and Nilmani Jetty carrying on business under the trade name Andul Engineering Works, Andul Station Road, P. O. Jhorehat, Howrah (a); HW/2789A, 16-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., cutting oil, lubricating oil, mobil oil, grease, cotton and jute waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bush, shaft, nuts, box, cylinders, pulley, gear, dice, plugs and other machine parts (c).

30. Shri Biplab Kumar Malick carrying on business under the trade name Messrs. B. & M. Eng. Works, 17 Hem Chakraborty Lane, Howrah (a); HW/2790A, 16-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oils and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Rice and oil mill machinery parts (c).

31. Messrs. Sudeb Chandra Mandal and Basudeb Mandal carrying on business under the trade name Joyguru Stores, 6 Ratan Sarker Garden Street, Calcutta (a); JK/3343A, 13-7-64 (b); Cotton canvas, jute twine, hessian cloth, jute canvas, coir string (d).

32. Messrs. Choudhary Iron Co. (Private) Ltd., 20 Maharshi Debendra Road, (room No. 87), Calcutta-7 (a); JK/3344A, 13-7-64 (b); (1) Raw materials, (2) Spare parts and accessories of machinery and plant, (3) Consumable stores, e.g., lubricating oil, fuel oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) M. s. round for sale (c).

33. Messrs. Mahananda Industries (Private) Ltd., Siliguri-Jalpaiguri Road, Siliguri (a); JP/2173A, 1-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., jute and cotton waste, emery paper, grease, lubricating oil, resin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of the goods noted below: (i) R. c. c. spun pipes, (ii) Well rings, (iii) Hollow blocks and (iv) R. c. c. poles and slabs (c).

34. Bhabesh Chandra Sinha (Proprietor) carrying on business under the trade name Messrs. Bhabesh Chandra Sinha, Lataguri, Jalpaiguri (a); JP/2174A, 6-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sawn timber (c).

35. Sarbasri Shiv Dayal Karnani, Anant Lal Karnani, Puran Chand Chopra and Balchand Chopra carrying on business under the trade name Chemico Trading Corporation, 7 Swallow Lane, Calcutta (a); LR/3590A, 7-7-64 (b); Sulphuric acid, soda ash, caustic soda, carbon black, sulphate of alumina, zinc oxide, zinc sterate, red oxide powder, red oxide paint, rosen, gum, rubber compound, whiting powder, china clay powder, slate powder, soap stone powder, trisodium phosphate, mazenda dye, betanapthol, calcium chloride, sodium perborate, urea powder, ammonium chloride, starch, dextrin, phenyl (d).

36. Shri Jawaharlal K. Shah carrying on business under the trade name Messrs. Jawaharlal K. Shah, 5 Clive Row, Calcutta (a); LR/3591A, 8-7-64 (b); Cutters, chasers, carbide tips, tipped tools, saw, drills, indoloy tods, taps, grinding wheels, hacksaw blade (d).

37. Shri Arun Ranjan Roy Chowdhury carrying on business under the trade name Messrs. Kalyani Steel Corporation, 10 Canning Street, Calcutta (a); LR/3592A, 8-7-64 (b); M. s. plates, m. s. angles, m s rails, plate shearing (d).

38. Shri Bidhu Bhusan Dey, Shri Basanta Kumar Chatterjee, Shri Prasanta Kumar Lahiri and Shri Asamanjan Sarkar carrying on business under the trade name Messrs. Bengal Timber Concern, 22/9 Canal East Road, Calcutta (a); MK/3766A, 16-7-64 (b); Timber (d).

39. Shri Himangshu Sekhar Singha carrying on business under the trade name Himangshu Sekhar Singha, Sankararah, P. O. Tamluk, Midnapore (a); MN/1732A, 3-7-64 (b); Cement (d).

40. Shri Gour Mohan Ghose carrying on business under the trade name Gour Mohan Ghose, P. O. Kharar, Dist. Midnapore (a); MN/1733A, 7-7-64 (b); (1) Raw materials, viz., copper, tin, zinc and broken bell-metal, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bell-metal utensils and brass utensils (c).

41. Sarbasri Ashutosh Saha, Anukul Chandra Roy, Sashi Bhusan Saha and Pranesh Kumar Saha carrying on business under the trade name Messrs. Nirman Bricks Co., Garikhana, Purulia (a); PR/438A, 10-7-64 (b); (1) Raw materials, (2) Plant, machinery, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Bricks (c).

42. Sarbasri Taranipada Singha, Sastipada Singha, Nibaran Chandra Singha and Bhim Chandra Singha carrying on business under the trade name Messrs. United Brick Trading Syndicate, Raghunathpur, Dist. Purulia (a); PR/439A, 13-7-64 (b); (1) Raw materials, (2) Plant, machinery, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Bricks, brick bats, surki (c); Bricks (d).

43. Shri Bholanath Dutta carrying on business under the trade name Messrs. Adhunik Mistanna Bhandar, Station Road, Adra, Dist. Purulia (a); PR/440A, 15-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Cooked food, tea and sweetmeats (c).

44. Shri Haripada Kar carrying on business under the trade name Messrs. Sabar Upere Mistanna Bhandar, Station Road, Adra, Dist. Purulia (a); PR/441A, 15-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Cooked food, tea and sweetmeats (c).

45. Messrs. Fuel Injections Ltd. carrying on business under the trade name Fuel Injections Ltd., 19 Rajendra Nath Mukherjee Road, Calcutta (a); RB/1478A, 7-7-64 (b).

46. Messrs. Uttam Kumar Bothra and Bimal Kumar Bothra carrying on business under the trade name Hindustan Insulating Co., 19 Pollock Street Calcutta (a); RB/1479A, 16-7-64 (b); Insulation materials and copper wires (d).

47. Messrs. Gajendra Mohan Roy Chowdhury and Naresh Chandra Saha carrying on business under the trade name Messrs. P. N. Engineering Corporation, 105 Sovabazar Street, Calcutta (a); SH/3502A, 6-7-64 (b); Automobile parts, industrial petrol and diesel engines and their parts, tractor parts, battery charging sets, self-starter dynamo (d).

48. Shri Dilip Kr. Basu carrying on business under the trade name Messrs. Basu Supply, 13A Sham Square Lane, Calcutta (a); SH/3503A, 8-7-64 (b); Stone chips, gravels, sand (d).

49. Srigopal Bagla carrying on business under the trade name Messrs. Sun Rise Timber Co., 67/18 Strand Road, Calcutta (a); SH/3504A, 10-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sleepers, planks, buttons (c).

50. Shrimati Meera Basu carrying on business under the trade name Messrs. Chemicals & Engineering Corporation, 55/B Shyampukur Street, Calcutta (a); SH/3505A, 16-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Chemicals and chemical plants (c).

51. Shrimati Manjusree Ghose (Proprietress) carrying on business under the trade name National Engineering Corporation, Jadu Ghose Bye Lane, Chandernagore, Hooghly (a); SP/1675A, 9-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical main switches, porcelain kit-kat and distribution boards (c).

52. Shri Ram Gopal Sahania carrying on business under the trade name Messrs. Brahmaputra Tea States, 35 Chittaranjan Avenue, Calcutta (a); SL 4188A, 4-7-64 (b); Tea (d).

53. Shri Gurpatri Ram Shah carrying on business under the trade name Messrs. Shah Radio Co., 18 Chandney Chawk Street, Calcutta (a); SL/4189A, 4-7-64 (b); Radio parts and accessories (d).

54. Shri Bimal Kumar Daruka carrying on business under the trade name Messrs. Zenith Commercial Co., 32 Metcalfe Street, Calcutta (a); SL/4190A, 6-7-64 (b).

55 Sarbasri M. S. Ranga Rao, M. R. Sethi Madhava Rao and M. R. Sudarshana (Partners) carrying on business under the trade name Kamala Vilas, 4B Chowringhee Road, Calcutta (a); TL 2815A, 10-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Idly, dosai, rudai, fruit salaad, coffee (c).

56. Sarbasri Nasiruddin Mullick and Jamaluddin Mullick (Partners) carrying on business under the trade name Yacoob Mullick & Sons, B-13 New Market, Calcutta-13 (a); TL/2816A, 15-7-64 (b); Paper products, candle (d).

57. Shri Abdul Ahad Mullick (Proprietor) carrying on business under the trade name Habeeb Mullick & Sons 26 Lindsay Street, Calcutta (a); TL/2817A, 16-7-64 (b); Kashmir wood carves and furniture, embroidery shawls, bed cover, table cloth, carpets namda, imitation jewelleries, skin, leather jacket and bag (d).

S. K. BOSE, Commissioner.

No 232 C. T. – 23rd July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Jatish Chandra Ray and Jogesh Chandra Roy (Partners) carrying on business under the trade name Messrs. Ray & Co., East Khotta Bazar, (Station Road) Suri, Birbhum (a); AS/1924A, 22-4-58 (b); (A) Empty tin, refine oil, tele powder, snow, tea, toffee, lozenge, lock (d); 6-6-64 (e).

2 (S) Messrs. Sambhunath Dutta and Mahadeb Dutta carrying on business under the trade name Sambhu Nath Dutta (for) Shri Sambhunath Dutta carrying on business under the trade name Messrs. Sambhunath Dutta, Ahmadpur, Dist. Birbhum (a); AS/334A, 16-10-41 (b); (A) Cement (d); 26-6-64 (e).

3. (S) Md. Mobin, Md. Arif, Md. Nayeem, Md. Main and Waliam Bibi (Partners) carrying on business under the trade name H. Md. Ibrahim & Sons (for) H. Md. Ibrahim & Sons, G. T. Road, Asansol, Dist. Burdwan, (A) G. T. Road (East), Murgasol, Dist. Burdwan (a); (S) AS/176B (for) AS/106A (b), (D) Stationery, hardware, aluminium ware, patent medicines, cigarettes, matches, sundries, general merchandise as and when required for use, (A) Nail cutter, looking glass, jute carpet, linoleum, carbide, denatured spirit, methylated spirit, fire works, fruit salt, benzoin, dettol, phenyle, flit, spray pump, umbrella, imitation ornament, tarpaulin sheet, tee, stove, petromax light and gas light, thermos, torch, battery, salmoniac, acid, bleaching powder, soda, d. d. t., vermilion, lamp, turpentine, hurricane, baby food, coffee, vinegar, honey, orange squash, mantle, spoke wheel, spirit level, gamaxine powder, rubber jointing sheet, wooden tray, mica chimney, envelope, shorthand note book, candle, tincture iodine, borax, carbo titra chloride, twine ball, tooth pecks, instrument box, table date, chamois leather, sutli, electric switch, electric bulb, electric plastic wire, plug, brasso, sofa set spring, electric stove, electric iron, steel kettle, door check, spirit cans, glass cutter, office stationeries, stampling machine, stapling pin, binding book, registers, exercise books and files, surveying and drawing materials, table cloth, rexin, boot polish, lip stick, safety razor, cutlery, photography goods, goggles, cigarette lighter, plastic cloth, chalk pencil, tooth brush, waste paper basket, ash tray, comb, duster, polishing cloth, soap, scent, shaving brush, talcum powder, snow, cream, powder puff, toilet paper, shaving cream, perfumery oil, crow-bar, shovel, gainti, pick axe, cane basket, gainta handle, pick axe handle, hammer, nail, wire-netting, spade, iron pan, iron ball, pane hammer, table vice, hand vice, blower, ventilator, crane vice, expanded metal, wire, iron pulley, buckets, iron weight, iron scale, iron measures, iron door chains, iron door ring, iron rod, black sheet, coir yarn, g. i pipe wire rope, clump, water hand pump, barbed wire, hacksaw blade, hacksaw frame, iron file, bolt, nut, screw washer, brush, filler gauge, screw driver, spanner door lach, hook, rope, coir string, wrench, plier, knob, palmet rail and fittings locks, curtain rod, peg, v. belt, door closer, hinges, ball catcher, almirah line, ball bearing, mosquito pole joint, iron bed joint, table mirror movement clip, glass clip, bathroom glass stand, rubber buffer, masonite board, commercial ply wood, straw board, soft board, brass sheet, brass rod, bracket, brass tower bolt, partition wire, rubber pipe, water shower, carpenter cramps, aldrops, bib cock, pipe vice, emery paper, augur, tata coaltar, saw, iron hole fastener, garden scissors, sicancha, insulated plier, nakhuni, safety hesp and staples, frosted glass, pane glass, hessian, steel chairs, brass ring, brass putia, pelmet runner, taper, drill h. s., panel pin, brass phulia, paint and varnish and colour, primer surfacer, putty, oxide powder, dhuna, mustaki, lobhan, shellac, black, bhusi, rubbing compound, wax, distemper, sand paper, water paper, lime, whiting, gum, glue, polish, thinner, white cement, chips, ocher, zinc, powder, blue, black stone, kesri, lemon chrome, rashin pipe and valve, elbow, bend, dart union, flange, nipples, door laces, flexible channel, glass run

chansel, counter tape, felt, d/l spring, bifurcated rivet, regulator machine, p. v. c. leather cloth, rubber matting, sponge rubber, dunlop belt, semsaw bendsaw, dunlop solution, rubber channel, spring, cup washer, door beading, rim clip, handle cape, door rubber, sunviser roof lamp, pliobond tin, turn button, canvas, rubber insection, quiltop, plastic mudguard, show beet, handle, tooth pinion, clutch assembly, fog, lamp, rubber insertion, glass channel, bonnet tape, dunlop adhesive, side beet, bostic, p. v. c. a. c. woollen, waterproof canvas, newar, gate valve, check valve, vices, blower, water paper, cotton string, locks, brass nut, sladge hammer, wheel valves, coir fibre (d); 2-7-64 (e).

4. Shri Makhanlall Dey (Proprietor) carrying on business under the trade name Oriental Watch & Optical Co., G. T. Road, Asansol, Dist. Burdwan (a); AS/2169A, 22-10-61 (b); (A) Watch band and strap, pencil, fountainpen (d); 8-7-64 (e).

5. Shri Banwarilall Arora and Nandlall Arora carrying on business under the trade name Nandalall Brothers, 71 Canning Street, Calcutta (a); AT/3812A, 6-4-62 (b); (A) Ball pen and parts, pen holders, pen stand, lead pencil, ink (d); 3-7-64 (e).

6. (S) Shri Nanalal Mehta and Shri Pravin Chandra Mehta carrying on business under the trade name Bombay Leather Store (for) Shri Nandalal Mehta, Shri Pravin Chandra Mehta and Shri Navnitlal carrying on business under the trade name Bombay Leather Store, 71 Canning Street, Calcutta (a); AT/3979A, 14-7-50 (b); 4-7-64 (c).

7. Shrimati Raj Gambhir carrying on business under the trade name Pinkto Chemicals, 7 Amratola Street, Calcutta (a); AT/3802A, 6-2-62 (b); (A) Metallic stearate, phospheric acid, carbon tetrachloride, ammonium carbonate, aluminium powder, mercury pure and its compounds, potasium persulphate, arsenic trioxide, ferrous sulphate, potassium permanganate, trichlore ethybne, oxalic acid, sodium nitrate (d); 4-7-64 (e).

8. Messrs. Kanailal Das, Balaram Das and Rajluxmi Dasi carrying on business under the trade name Panchanan Das & Sons, (S) 34 Pandit Pursottam Roy Street, Calcutta (for) 34 Khengrapatty Street, Calcutta (a); AT/176A, 25-9-41 (b); 3-7-64 (e).

9. Messrs. Sree Krishna (Private) Ltd., 192 Jamunalal Bazaz Street, Calcutta, 20 Mangoe Lane, Calcutta (a); AT/262B, 28-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal and coke oils, cotton waste and jute. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Galvanised iron riveted buckets, (ii) Hooks bolts, bathe tubes, nuts, (iii) Rivet cast iron articles and (iv) Other iron and steel goods. For packing purposes: Packing materials, (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., m. s. sheets, plates, asbestos sheets, machinery parts, tools, oils and packing materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Galvanised iron riveted buckets, (ii) Hooks, bolts, bath tubes, nuts, (iii) Rivets cast iron articles and (iv) other iron and steel goods (c); 6-7-64 (e).

10. Shri Govindlal Haralalka carrying on business under the trade name Messrs. Satyanarain Kashi Prosad, 194 Cross Street, Calcutta (a); AT/1733A, 18-11-46 (b); (D) Hessians, mercury, readymade garments, handloom goods, silken products (d) 10-7-64 (e).

11. Sarbasri Talaram Kandoi, Ram Narain Kandoi, Banwarilal Kandoi and Lalchand Kandoi carrying on business under the trade name Baldeodas Ramnarain, 192 Jamunalal Bazaz Street, Calcutta (a); AT/3940A, 16-11-63 (b); (A) Calling bell, twist drill, wooden foot roll, b. s. w. tap, hammers brass pin, copper ship, copper wire, detofin, wooden junction box, wooden board, wooden batten (d); 10-7-64 (c).

12. Messrs. Gardhanbhai Kushalbhai Patel Arvindlal Rasiklal Shah and Supravat Ghosh carrying on business under the trade name General Stores Supply Co., 2A Ramjidas Jethia Lane, Calcutta (a), AT/3714A, 10-12-60 (b); (A) Oil sprayer, oil pump and sissal rope (d); 14-7-64 (e).

13. Messrs. Dharamchand Sethia, Mangilal Sethia and Basantmal Sethia carrying on business under the trade name Basantmal Sankarlal, (S) 57 Pandit Pursottam Roy Street, Calcutta (for) 57 Khengrapatty Street, Calcutta (a); AT/1315A, 31-5-44 (b); 14-7-64 (e).

14. Shri Sashi Kant Kantilal Nanavaty carrying on business under the trade name S. Kant & Co., 71 Canning Street, Calcutta (a); AT/3872A, 2-12-59 (b) (D) Textile mill stores, machinery and spare parts (A) Mill stores (d); 14-7-64 (e).

15. Shrimati Saraswati Debi carrying on business under the trade name Kedia & Sons, 17 Armenian Street, Calcutta (a); AT/3737A, 14-3-61 (b); After the words "(i) Umbrella covers," (A) (ii) Umbrella (c); 15-7-64 (e).

16. Messrs. Jamini Mohan Das and Saraj Ranjan Samanta carrying on business under the trade name Dhakeswari Bhandar, (S) 44 Pandit Pursottam Roy Street, Calcutta (for) 44 Khengrapatty Street, Calcutta (a); AT/1788A, 16-5-47 (b); 16-7-64 (e).

17. Sarbasri Nathmal Kedia and Girdharilal Kedia carrying on business under the trade name Messrs. Nathmal Girdharilal, 130 Cross Street, Calcutta (a); AT/3328A, 26-6-56 (b); (A) Pipe and pipe fittings (d); 16-7-64 (e).

18. Messrs. G. S. Nevatia, Sita Nevatia, Sarala Nevatia and Arun Kumar Nevatia carrying on business under the trade name Auto Centre, 2A Theatre Road, Calcutta (a); BH/352B, 12-12-60 (b); (A) Crockery (d); 3-7-64 (e).

19. Messrs. Debaprya Guha and Geeta Guha carrying on business under the trade name Industrial Equipment & Spare, 3 Garcha 1st Lane, Calcutta-19 (a); BH/3500A, 16-6-63 (b); (A) Rubber tyre for trolley wheel (d); 4-7-64 (e).

20. (S) Shri Bhimsel Agarwalla, Shri Shyamlal Agarwalla, Shri Kissenlal Agarwalla and Shrimati

Shanti Dabee carrying on business under the trade name Messrs. Punjab Rubber Works (for) Sk. Ali Bux carrying on business under the trade name Messrs. Firoze Rubber Works, 66 Debendra Ch. Dey Road, Calcutta (a); BH/3037A, 31-1-59 (b); 4-7-64 (e).

21. Messrs. Bayer (India) Ltd., (S) 6 Little Russell Street, Calcutta (for) 36 Ganesh Chandra Avenue, Calcutta (a); (S) BH/3661A (for) SL/3842A (b), 4-7-64 (e).

22. Messrs. Siemens Engineering & Manufacturing Co. of India Ltd., (S) 6 Little Russell Street, Calcutta (for) 24 Chittaranjan Avenue, Calcutta (a); (S) BH/3662A (for) SL/3120A (b); 4-7-64 (e).

23. Messrs. Johuson & Johuson of India Ltd., (S) 7 Middleton Street, Calcutta (for) 41 Chowringhee Road, Calcutta (a); BH/3298A, 28-6-61 (b); 6-7-64 (e).

24. (S) Shri Gokul Chandra Sinha and Shri Gayaram Singha carrying on business under the trade name Messrs. Gokul Chandra Singha (for) Messrs. Gokul Chandra Singha, Bishnupur, Bankura (a), BK/37A, 6-10-41 (b); 7-7-64 (e).

25. Messrs. Bhujanga Bhusan Mukherjee, Lalit Barani Deby and Narayan Das Mukherjee carrying on business under the trade name Mukherjee & Co., Berhampore, (Bank Bhaban), P. O. Khagra, Murshidabad, Murshidabad (3) (a); BH/29B, 14-8-58 (b); (A) Didimac d. d. t. (d), 11-7-64 (e).

26. Shri Birendra Nath Chaudhury (Proprietor) carrying on business under the trade name Messrs Auto Syndicate, Grant Hall Road (Rambagan), Berhampore, Murshidabad (a); BR/769A, 31-3-64 (b); (A) Mobil oil (d); 13-7-64 (e).

27. (S) Messrs. Harendra Nath Saha and Manick Lal Saha carrying on business under the trade name Gobardhan Saha & Sons (for) Shri Gobordhan Saha carrying on business under the trade name Messrs. Late Ramananda Saha & Gobardhan Saha, Bhelladanga, Jiagunje, Murshidabad (a); BR/154A, 25-6-47 (b); 15-7-64 (e).

28 (S) Shri Radhaballav Paul and Shri Sunil Krishna Paul carrying on business under the trade name Messrs. Paul Timber Supply Co. (for) Shri Radhaballav Paul (Proprietor) carrying on business under the trade name Paul Timber Supply Co., Kameswari Road, Cooch Behar (a); CB/751A, 21-6-58 (b); 10-7-64 (e).

29. Messrs. Rawatmall Oswal, Gobindram Oswal and Chhaganmall Oswal carrying on business under the trade name Rawatmall Shankarlal, Bakshirhat, Dist. Cooch Behar (a); CB/866A, 21-9-60 (b); (A) Coal (d); 15-7-64 (e).

30. (S) Khan Bhadur Shaikh Mohd. Jan, Hafiz Sk. Mohd. Usman, Hafiz Sk. Md. Soleman, Mosmat Amina Katoon and Saeeda Khatoon carrying on business under the trade name Jansen Iron & Steel Co., 80 Colootola Street, Calcutta (a); CL/828A, 26-9-41 (b); 3-7-64 (e).

31. Shri Panchanan Seal carrying on business under the trade name Messrs. Calcutta Machinery & Engineering Co., 27 Chattawala Lane, Calcutta (a); CL/3337A, 9-11-61 (b); (A) Cotton canvas, coir string, blow lamp and stove, tea testing cups and pots, garden fencing posts, caustic soda, soda ash, glue, wax, roofing compound, hospital beds, steel almirah, trailers (d); 3-7-64 (e).

32. (S) M. A. Jafar and Iqbal Husain carrying on business under the trade name Brite Plastic Products (for) M. A. Jafar carrying on business under the trade name Brite Plastic Products, 53 Phears Lane, Calcutta (a); CL/3249A, 25-1-61 (b); 3-7-64 (e).

33. (S) Messrs. R. L. Agarwalla, S. M. Kejriwal and Shyamsundar Gutgutia carrying on business under the trade name Dhanbad Electrical Works (for) R. L. Agarwalla, B. L. Agarwalla, S. M. Kejriwal and B. N. Agarwalla carrying on business under the trade name Dhanbad Electrical Works, 54 Ezra Street, Calcutta (a); CL/3206A, 7-7-58 (b), 3-7-64 (e).

34. Shri Paramanand Dahyabhai Bhoola, Shri Kantilal Dahyabhai Bhoola, Shri Natbarlal Dahyabhai Bhoola and Shrimati Mangiben Dahyabhai Bhoola carrying on business under the trade name M. D. Bhoola & Co., 13A Lower Chitpur Road, Calcutta (a); CL/3423A, 1-6-62 (b); (A) Lamp logline (d); 4-7-64 (e).

35. Shri Mani Raj Agarwal carrying on business under the trade name Joy Trading Corporation, (S) P-15 C. I. T. Road, Calcutta (for) 22 Brabourne Road, Calcutta (a); (S) CL/3733A (for) RB/1000A (b); 6-7-64 (e).

36. (S) Shri H Md. Yusuf, Md. Osman, Md. Yunus and Bibi Sakina Khatoon carrying on business under the trade name Hafiz Md. Yusuf & Co. (for) Messrs. Hafiz Md. Yusuf & Co., 71 Phears Lane, Calcutta (a); CL/2837A, 20-7-57 (b), 6-7-64 (e).

37. (S) Shri Harilal Nayalchand Mehta carrying on business under the trade name Messrs. Oriental Traders (for) Shri Khadidas Nayalchand Mehta carrying on business under the trade name Oriental Traders, 12 Lower Chitpur Road, Calcutta (a); CL/2676A, 14-12-55 (b); 7-7-64 (e).

38. (S) Shri Anath Chandra Ray (Proprietor) carrying on business under te trade name Messrs. R Omet & Co. (for) Messrs. R. Omet & Co., 12B Lower Chitpur Road, Calcutta (a), CL/2779A, 14-1-57 (b); 7-7-64 (e).

39. Messrs. Kamlal Ray, Indira Majumder and Asish Ranjan Sen Majumder carrying on business under the trade name Seemplex & Co., 12B Lower Chitpur Road, Calcutta (a), CL/3328A, 30-10-61 (b); (A) Wooden furniture and scantlings (d); 8-7-64 (e).

40. Messrs. Ram Narayan Kobra, Ram Autar Bhala and Bhavani Devi Bhala and Mani Devi Somani carrying on business under the trade name Messrs. Maheswari Trading Agencies, 12B Lower Chitpur Road, Calcutta (a); CL/3680A, 3-3-64 (b); (A) Cane basket, glass bottle, rubber tube, bearings, ebonite sheets, g. m. valves, g. i. resins, insulated screw drivers, blow lamps, solders, electric motors, g. i. shuts, copper rivets, soldering flux, emery cloth, enamel paint and locks (d); 8-7-64 (e).

41. Sarbasri M. P. Saraswat, J. P. Saraswat and M. K. Saraswat (Partners) carrying on business under the trade name Messrs. Madhoprasad Mahabirprasad, 9 Parshi Church Street, Calcutta (a); CL/3615A, 30-1-56 (b); (A) Union canvas made of cotton jute (d); 9-7-64 (e).

42. (S) Shri Debi Prasad Modi, Shri Chandi Prasad Modi and Shri Santosh Kr. Modi (Minor) carrying on business under the trade name Jugal Kishore Debiprasad (for) Jugal Kishore Debi Prasad, 161/1 Harrison Road, Calcutta (a); CL/2813A, 22-4-57 (b); 9-7-64 (e).

43. Sarbasri Mahima Ranjan Sen, Chittaranjan Sen, Sudhir Kumar Sen and Prafulla Kumar Sen carrying on business under the trade name Sen & Brothers, 91 Netaji Subhas Road, Calcutta, (A) Calcutta (2) (a); (S) CR/233B (for) CR/3153A (b); 3-7-64 (e).

44. Shri Abdulla Mohamedalli Patel (Proprietor) carrying on business under the trade name Ball Bearing & Engineering Co., 52 Netaji Subhas Road, Calcutta (a); CR/2926A, 5-8-59, (b); (D) Engineering stores, (A) Stubsnedle, feltwasher, shaft coupling, slide wrench, glass wool, verniercaliper, beltings, hacksaw blade, tapershank drill, files, bearing's socket, graphite cotton packing, high speed steel, bush block, coupling flat pulley, jute grease graphite, bright steel, bush, copper block, castor wheel, shaft coller, brass hose coupling, ball cock, brass push cock, brass locking cock, hose pipe, steel balls plummer block, rice polishing rubber (d); 3-7-64 (e).

45. Shri Aswini Kumar Paul and Shri Bhabani Charan Paul carrying on business under the trade name A. K. Paul & Brothers, 56 Netaji Subhas Road, Calcutta (a); CR/3447A, 4-4-64 (b); (A) Conduit saddles bar and copper earth clip, small tools (d); 3-7-64 (e).

46. Shri Dasarathi Das (Proprietor) carrying on business under the trade name D. Das & Co., 18 Raja Woodmunt Street, Calcutta (a); CR/2793A, 6-8-58 (b); (A) B. t. bush and m. s. bright shaft (d); 4-7-64 (e).

47. Shri Rajani Kant Doshi (Proprietor) carrying on business under the trade name Doshi Dyes & Chemical Co., 11 Armenian Street, Calcutta (a); CR/3323A, 19-4-63 (b); (A) Aniline salt, sodium acetate, oxalic acid, turkey red oil, citric acid, tinopal, sulphuric acid, hydrochloric acid, sodium sulphite, blankophor, soda-hydro sulphite, soda -ash (d); 4-7-64 (e).

48. Shri Omprakash Gupta (Proprietor) carrying on business under the trade name Gupta Auto Agency, 116 Canning Street, Calcutta (a); CR/3464A, 15-5-64 (b); (A) Machine tools (d); 6-7-64 (e).

49. Sarbasri Shantilal Chopra and Kamal Singh Chopra carrying on business under the trade name Industrial Enterprises, 133 Canning Street, Calcutta (a); CR/3282A, 26-11-62 (b); (A) Wax paper, emery powders, stone chips, precision instruments and springs (d); 6-7-64 (e).

50. Shri Sashikanta Doongershi (Proprietor) carrying on business under the trade name Saraswati Chandra Doongershi, 32 Netaji Subhas Road, Calcutta (a); CR/1102A, 15-1-46 (b); (D) Iron, hardware, chemicals, metals and needles, (A) Wire and wire products, steel files and rasps, steel strappings, tools and implements, rivets (d); 4-7-64 (e).

51. Sarbasri Puranchand Gupta, Ramchand Agarwal, Lachmandas Agarwal, Ramswarup Gupta and Ranbir Gupta carrying on business under the trade name Ranbir & Co., 77 Netaji Subhas Road, Calcutta (a); CR/1549A, 5-2-49 (b); (D) Hardware, type writer machine, timber, mineral oils, petroleum products, oil seeds, broomsticks and gunny bags, paper and stationery goods, readymade garments and aluminium circles, (A) Bolts, nuts, pipe and pipe fittings, fuel equipments, beltings ball bearing, electric motors, starter and switches (d); 4-7-64 (e).

52. Sarbasri Govardhandas P. A. Yasraj Agarwalla and Shivraj Agarwalla carrying on business under the trade name Govardhan Das P. A., 32 Netaji Subhas Road, Calcutta, Calcutta (1) (a) CR/102B, 28-5-45 (b); (A) (1) Raw materials, viz., bolts, nuts, paint, brush, castings, iron steel, wooden die, sand, brick, lead welding materials, pipes, crucibles, water meter, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., coal, fuel and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Valves, (ii) Cocks and (iii) Pipe-fittings (c); (D) Gun metal, steam and water fittings, ardware, (A) Valves, cocks and pipe-fittings (d); 4-7-64 (e).

53. Messrs. Purushottam Das Kothari and Gopal Das Kothari carrying on business under the trade name Messrs. Kothari Sales Agencies, 14/1/1A Jackson Lane, Calcutta (a); CR/3463A, 20-11-63 (b). Insert "cards" after the word "envelope" (c); (A) Envelope, cards, blocks and inland letters (d); 4-7-64 (e).

54. (S) Messrs. Ashis Prasad Nandi Mazumder, Salil Roy and Biman Krishna Acharya carrying on business under the trade name Messrs. Crushmore Maxbanbudia (for) Messrs. Ashis Prasad Nandi Mazumder, Salil Roy and Biman Krishna Acharya carrying on business under the trade name Messrs Crushmore (Stone & Coal) Industries, 37 Strand Road, Calcutta (a); CR/3432A, 20-2-64 (b); 4-7-64 (e).

55. Shri Altaf Hussain (Proprietor) carrying on business under the trade name Venas Star Stores, 77 Netaji Subhas Road, Calcutta (a); CR/2987A, 16-2-60 (b); (D) Mill stores, (A) Beltings, belt lacing, belt fastener, packing, jointings, rubber sheets, oil can, buckets, emery, rule, measuring tape, steel, gloves, welding jackets, bush block, grease, mobile oil, nozzles, couplings, hose, tube, pump, pipe and pipe fittings, valves, hoop iron, 'v' belt, link belts, roller chains, link chain, chain pulley block, winches, steel rope, manila rope, pulley and pulley block and spare parts for refrigeration (d); 7-7-64 (e).

56. Messrs. Mohbir Prosad Ruia and Randheshyam Ruia carrying on business under the trade name Radheshyam Trading Co., 16 Bonfield Lane, Calcutta (a); CR/2825A, 18-11-58 (b); (D) Mill stores, hardware tools, (A) Band saw blades, circular saws grinding wheel, cross cut saw, web saw, belting, v.

belt, bearings, metallic tape and feffill, belt lacing, belt fastener, brass sheet, blower, sly wrench and dal wrench, files, bow saw blades, pulley and v. pulley, grease cup, grease, steel patty and firki, chundi, belt pest and wood marking pencil (d); 7-7-64 (e).

57. Shri H. Sarcar (Proprietor) carrying on business under the trade name Sarcar Brothers, 138 Canning Street, Calcutta (a); CR/2179A, 9-4-52 (b); (D) Mill stores, hardware, (A) Pipes, tubes, pipe-fittings, angle, rod, flat, square, joint, plate, sheet, bar, channel of steel, brass, bronze, copper, rough castings, machined materials of cast iron, steel, bronze, copper, plastic, bolts, nuts, washer, rivets, hooks, locks, keys, screws, pins of brass, steel, cast iron, bearings, accessories, tools, jute waste, jute twine, hessian, sackings, carpets, gunny bags, asbestos rope, board, yarn, sheat, packing, electric fan, wire, cable, motor, bulb, meter, ebonite, ebonite products, wire, wire products of ferrous, non-ferrous, beltings, tiles, chucks, fibre, emery paper, cloth, drill, drill-chucks, drill bits, pencils, ink, pen duster, brush, buskets, timber, timber products, blades, hammer, handles, cane, cane products, chairs, machineries, ropes, pulleys, filter, filter paper, cloth, rosins, oil stoev, can, measuring glass, lamps, tapes, tap, die, torch, tanks, wire nails, shaftings, soldering sticks, pinion, reamer, kodali, fork, pan, pole, fork, hasp, staple, reamer, coil, wrench, spanner, starch, soap, welding materials, welding sets, buckets, listings, twine, bobbin, bobbin ends, card pin, gill pin, glass, jubilee type clips, khash khash, valves, cocks of cast iron, steel, gun metal, bronze, plastic, ebonite, ebonite rods, sheets, chisel, steel furniture, rubber goods, sanitary goods, porcelain goods, leather goods and sand paper (d); 7-7-64 (e).

58 Messrs. Ebrahimbhoy Hassanally Tandiwala, Taherbhoy Hassanally Tandiwala, Haiderbhoy Hassanally Tandiwala and Taiabhoy Akbarbhoy Bookwala (Partners) carrying on business under the trade name Overseas Commercial Corporation, 135 Canning Street, Calcutta, (A) Calcutta (2) (a); (SR) CR/234B (for) CR/2718A (b); 8-7-64 (e).

59. Shri Nani Gopal Roy carrying on business under the trade name N. G. Roy & Sons, P-12 New Howrah Bridge Approach Road, Calcutta (a); CR/2999A, 12-7-57 (b); (D) Hardware, marine stores, (A) Bolts and nuts, washers, m. s. brass and iron hinges, screw, iron and brass socket bolts, t. hinges, screw driver, drill bits, hacksaw blade and hacksaw frame, weigh scale, brass and iron locked, brass motice locks, fan light cord, coil spring, gravety hinges, brass eye lets, chisel and cold chisel and cold chisel, saw, hammer, m. s. angle, "t" joist, cahkker plate, flat iron, channel iron, black sheet, m. s. and brass rivets, g. i. sheet, g. i. chakker plate, g. i. pipe, c. i. pipe, g. m. valves and fittings, c. i. greating and ventilators, m. s. and c. i. pans, g. i. bucket, empty steel drum, c. i. drum, empty tins, crober, kodali, shovel, pick axe, nails m. s. clamp, wire rope, g. i. copper and brass wire netting, expanded metal, black, g. i. copper and brass wires, pipe and pipe fittings, pumps, lead sheet, zinc scraper, aluminium sheet, bars and flats, hessian cloth, gunny bags, jute twil, jute string, jute rope, hemp rope, manila rope, sisel rope, babi string, spun yarn rope, cotton rope, english twine, jute waste, cotton waste, okaum, marline t. rope, paper bag, jute and cotton canvas, twine, tarpaulin, barbed wire, paint and varnish, putty, brushes, chalk whitting, gum glue, wax, mustaki, labon, rosin, raw dramer, borax, insence, belgum, tarpentine oil, lin seed oil, castor oil No. III, mustard oil, cocoanut oil, cane basket, bamboo mats and mats, bamboo lathi, coir string, coir rope, guard light, hurricane, hand signal lamp, hazak light, oil pot and burner, mugs, electrical goods, bakelite sheet, asbestos sheet, asbestos packing, canvas, rubber and alkathine pipes, hose pipes, hose clamp, rubber sheet, measuring can, oil can, english trowel, carborandum water paper, sand paper, emery cloth, emery paper, packing paper, waterproof paper, corrugated paper, washing soda, vim powder, liquid soap, soap stone powder, duster, v. belt, cupling, flange, plug, magnet coil, wrench, pliers, file, sterup pump, spirit level, tapes, lamp wick (d); 8-7-64 (e).

60. Shri Laburam Budamal (Proprietor) carrying on business under the trade name Messrs. Laburam Budhmal, 91 Netaji Subhas Road, Calcutta (a); CR/1093A, 27-11-45 (b); (D) General merchandise (d); 8-7-64 (e).

61. Bhutoria Engineering Works Ltd., 56 Netaji Subhas Road, Calcutta (a); CR/3337A, 8-6-63 (b); (A) Fabricated iron and steel goods and cast iron goods and castings after the word "valves" (c); 9-7-64 (e).

62. (S) Messrs. Niranjanlal Sharma, Kailash Chandra Sharma and Shyam Sunder Sharma carrying on business under the trade name Messrs. Standard Mill Stores (for) Shri Niranjan Lal Sharma (Proprietor) carrying on business under the trade name Messrs. Standard Mill Stores, 40/1 Strand Road, Calcutta (a); CR/1448A, 6-8-48 (b); 10-7-64 (e).

63. Sarbasri Ebrahimbhai Kamruddin Jeewajee, Ismailbhai Kamaruddin Jeewajee, Fakhruddhin Kamaruddin Jeewaji and Najmuddin Kamaruddin Jeewaji (Partners) carrying on business under the trade name Messrs. Bellengard Machinery Stores, 26 Netaji Subhas Road, Calcutta (a); CR/2456A, 6-11-54 (b); (A) Beltings, vee and link belts, small tools, precision tools, files, agricultural implements, measuring and weighing instruments, welding materials and accessories, tea chest components, tin containers, machinery parts, oil engines, electric motors, bolts and nuts, nails, washers, rivets, screws, wire ropes, bearings and parts, blocks, grinding wheels, brake lining, asbestos goods, steam packing, belt jointings, lubricating oil and grease, belt paste and rajan, wire, wire netting, crucibles, ferrous and non-ferrous metals and sheets and tubes and rods and angles and flats, coaltar, galvanised and black sheets, empty bags and boxes, ridging and guttering, pumps, tube-well fittings and equipments, boilers and parts, brushes, polishing materials, broomsticks, leather goods, door closer and accessories, hinges, haps and staples, gloves, sleeves, fire bricks and clay and cement, chain pulley blocks, shaftings, mild steel and carbon bars, ropes and strings, bulking sheets, tarpaulin waterproof and accessories, eyelets, canvas goods, packing materials, springs, expanded metal, g. m. and c. i. valves and cocks, pressure and vacuum gauge, phynile, empty barrels and bottles, wheels, pulleys, bandsaw and hacksaw blades, lawn mowers and parts, marking materials, water spraying accessories, machine tools (d); 13-7-64 (e).

64. Sarbasri Vishwanath Nanda, Kailash Nath Nanda, Purushottam Nath Nanda, Surindu Nath Nanda, Sm. Raj Karni, Upendra Nath Nanda and Ravindra Nath Nanda (partners) carrying on business under the trade name Messrs. Tradelink Trader, 85 Netaji Subhas Road, Calcutta (a); CR/3128A, 18-7-61 (b); (A) Lead wool, lead sheets, beltings, die steel and high speed steel, steel strips, spring steels, nickel chrome steels, water meters, chains, anvils, zinc ingots, asbestos sheets, asbestos tapes, asbestos ropes, hydraulic and screws lifting jacks, expanded metals, beaters, pick axes, phowrahs, crow bars, bolts and nuts, rivets, washers, gauge glasses, carbon steel sheets, hinges, tower bolts, precision tools, screws, emery papers and tapes, grinding wheels, grinding sticks, welding rods, graphite electrodes, tin solders and pig lead and ball bearings (d); 13-7-64 (e).

65. Messrs. Rasiklal Chhaganlal Sheth, Niranjan Rasiklal Seth, Dinkrrai Amritlal Mehta and Hasmukhrai carrying on business under the trade name Messrs. Dinesh & Co., 34 Netaji Subhas Road, Calcutta (a); CR/3428A, 11-2-64 (b); (A) Ball-bearing, spring and spring washers, iron and steel (d); 13-7-64 (e).

66. (S) Messrs. Lilavati N. Parekh, Indu Kumar N. Doshi, Niranjan N. Doshi and Manisha N. Parekh carrying on business under the trade name Atul Engineering Corporation (for) Shrimati Lilavati N. Parekh (Proprietress) carrying on business under the trade name Atul Engineering Corporation, 67B Netaji Subhas Road, Calcutta (a); CR/2622A, 16-8-56 (b); 14-7-64 (e).

67. (S) Messrs. B. L. Pachisia and Govardhandas Binani carrying on business under the trade name Messrs Plastics Enterprise (for) Messrs. B. L. Pachisia and Padma Binani carrying on business under the trade name Messrs. Plastics Enterprise, 38 Strand Road, Calcutta (a); CR/1931A, 22-11-50 (b); 13-7-64 (e).

68. Shri Subal Chandra Paul (Proprietor) carrying on business under the trade name Bengal & Overseas Trading Co., 1 Bonfield Lane, Calcutta (a); CR/2693A, 10-6-57 (b); (A) Galvanised plain sheets, galvanised corrugated sheets (d); 13-7-64 (e).

69. Shri Jeshbhai V. Patel (Proprietor) carrying on business under the trade name New Import Agency, 138 Canning Street, Calcutta (a); CR/1682A, 14-9-49 (b); (D) Hardware and millgin stores, (A) Ball, roller, taper rollder bearings, component parts of roller and taper roller bearings, sleeves, nuts, washers, plumber blocks and component parts of machinery (d); 13-7-64 (e).

70. (S) Messrs. Kanaiyalal S. Mody, Madanlal D. Mody, Anantrai D. Mody and Manmohan D. Mody carrying on business under the trade name Mody Bros. (for) Shri Kanayalal S. Mody and Shri Narendra Kr. S. Mody carrying on business under the trade name Mody Bros., P-11 New Howrah Bridge Approach Road, Calcutta (a); CR/2872A, 20-4-59 (b); 13-7-64 (e).

71. Shri Kaderbhoy, Mohammedbhoy, Abbasbhoy and Nuruddinbhoy carrying on business under the trade name Messrs. Nuruddin & Brothers, 79 Netaji Subhas Road, Calcutta (a); CR/2032A, 16-5-51 (b) (A) Signal lamps, gate lamps, chimney, pipes, boile equipment, belt lacing, belt fastener, lifting tackles ropes, bearings and spare parts, huller and parts abressive goods, hoop iron, nails, wire, expande metals, barbed wire, packing, pastes, gasket and c cement, pipe jointing compound, paint, brushes, c buckets, wheel barrows, trolley, wheels, plastic sheet tubes, buckets, siren, electrodes, welding equipment and accessories, canvas and flex goods, fire fightin equipments, chains, sprockets, joint links, bolts, nut washers, rivets, screws, masonite sheets, breake lining plywoods, pneumatic fittings, fish plates, jim crow g. i. sheets, corrugated sheets, cement sheets, electr drills and accessories, blowers; shovel, spade, p axe, crow bar, buskets, hessian cloth, jute twine leather, boots, rain coat, silica gel, resin, circlip salter balance, trunks, p. v. c. solvent cement, ebon goods, pinion sheets, insulated materials, lubricant steels (d); 15-7-64 (e).

72. Shri Kederbhai Mohamdbhai Abbasbh Nuruddinbhai and Saifuddinbhai carrying on bu ness under the trade name Messrs. Calcutta Asbest & Belting Co., 81 Netaji Subhas Road, Calcutta (CR/2912A, 29-6-59 (b); (A) Boiler equipment, li ing tackles, ropes, belt lacing, belt fastener, bear and spare parts, ruller and parts, abressive goo hoop iron, nails, wire, expanded metal, barbed wi packings, pastes, wire netting, gasket and c cement, pipe jointing compound, paint brushes, g buckets, wheel barrows, trolley, wheels, siren, mac nery and parts, cables, electrodes, welding equ ments and accessories, canvas and flex goods, f fighting equipments, chains, sprockets, joint lin bolts, nuts, washer, rivets, screws, masonite shee breakelining, plywoods, pneumatic fittings, elect drills and accessories, blowers, shovel, spade, pic a crow bars, baskets, hessian cloths, jute twines, leath cork sheet, insulated materials, pinion sheet, lub cants, pipes and weighing scales (d); 15-7-64 (e)

73. Messrs. Radio Club (Private) Ltd., 3 Mang Lane, Calcutta, (D) 30 Ganesh Ch. Avenue, Calcu (a); (S) EL/3660A (for) EL/272B (b); (A) Leat cases and radio hearing aids (d); 2-7-64 (e).

74. Messrs. Howrah Motor Acc. Agency (Priv Ltd., 3/1 Mangoe Lane, Calcutta (a); EL/20 24-12-53 (b); (A) (1) Raw materials, (2) Plant, mac nery, spare parts and accessories, (3) Consuma stores, viz., lubricating oil. Provided that all go for which exemption from payment of sales tax claimed are intended for use in the actual proc of manufacture of the goods named below: Batt fly wheels studs and hubs, (D) Battery accesso battery chemical and A & B. Certified by the p chasing dealer to be required for use in the ma facture of battery for sale (c); 6-7-64 (e).

75. Eastern Mfg. Co. Ltd., 3 Netaji Subhas R Calcutta (a); EL/218A, 26-9-41 (b); After consum stores, (S) E.g. (for) viz. (c); 7-7-64 (e).

76. Messrs. The Indian Cable Co. Ltd., 9 F Street, Calcutta (a); EL/327A, 27-9-41 (b); (A) Aluminium sheets, (2) Aluminium angles, (3) minium tees, (4) Aluminium bars, (7) Transform (8) Transformer oil, (9) Seliceagel breathers, Jointing tool kits, (11) Rubber sheets, (12) Ru washer, aluminium plates, aluminium channels 9-7-64 (e).

77. (S) Shri Subhas Kumar Ghose (Proprietor) carrying on business under the trade name Calcutta Automobiles (for) Sarbasri Subhas Kumar Ghose and Narendra Nath Sarker (Partners) carrying on business under the trade name Calcutta Automobiles, 10 British Indian Street, Calcutta (a); EL/3263A, 6-6-58 (b); 14-7-64 (e).

78. Messrs. Gangadhar Mondal and Mahesh Ch. Bhatia carrying on business under the trade name T. M. Industries, 134 Currie Road, P. O. Santragachi, Howrah (a); HW/2738A, 22-5-64 (b); Insert welding transformers, are-welding electrode holders, welding accessories, fabricated materials like tank, coal furnace, pipes, conveyor roller, tea garden machineries and spare parts trolley, laddle, moulding equipments and spare parts after the words "Wire stranding reels" (c); 14-7-64 (e).

79. (S) Shrimati Ava Biswas and Shri Dipak Biswas carrying on business under the trade name Messrs. Doran (for) Shrimati Ava Biswas carrying on business under the trade name Messrs. Doran, 233/2 Belilious Road, Howrah, Calcutta (a); HW/193B, 10-4-63 (b); 15-7-64 (e).

80. Messrs. Kohinoor Manufacturing Corporation Ltd., 5/1 Rosemery Lane, Howrah (a); HW/1587A, 14-11-49 (b); (A) Newsprint (d); 15-7-64 (e).

81. Messrs. Basudev Agarwala, Debisahai Jindal, Madanlal Jindal, Omprakash Jindal, Shivram Jindal, Sitaram Jindal and Shrimati Meena Devi Jindal carrying on business under the trade name Jindal Brothers, 4 Dharamtalla Road, Belurmath, Howrah (a); HW/2680A, 2-3-64 (b); (A) Hessian cloth, jute twine and gunny bags (d); 15-7-64 (e).

82. (S) Messrs. Kisorilal Kanodia, Gobindram Kanodia and Shrimati Kishni carrying on business under the trade name Nathuram Banshidhar (for) Shri Gouri Shankar and Shrimati Kishni carrying on business under the trade name Nathuram Banshidhar, 20 Maharshi Debendra Road, Calcutta (a); JK/470A, 3-9-43 (b); 15-7-64 (e).

83. Messrs. Kedar Nath Chowdhury and Brijmohan Chowdhury carrying on business under the trade name Messrs. Brijmohan Premkumar, Deshpriya Road, Jalpaiguri (a); JP/1860A, 3-10-58 (b); (A) Tea chest and gunny bags (d); 24-6-64 (e).

84. Messrs. Mal Chand Agarwalla and Sohini Debi carrying on business under the trade name Bengal Tea Syndicate, Kadamtala Patgola, Jalpaiguri, (A) 7/2 Babulal Lane (2nd floor) Calcutta-7 (a); (S) JP/162B (for) JP/1112A (b); 2-7-64 (e).

85. (S) Messrs. Chayarani Mullick and Sushil Kumar Mullick carrying on business under the trade name Messrs. Mullick Cabinet Firm (for) Shri Sushil Kumar Mullick carrying on business under the trade name Messrs. Mullick Cabinet Firm, Station Road, Jalpaiguri (a); JP/383A, 20-12-46 (b); 2-7-64 (e).

86. Mech Industries (Private) Ltd., Burdwan Road, Siliguri (a); JP/1953A, 27-1-60 (b); (A) Consumable stores, viz., oxygen, acetyline gas and carbide (c); 3-7-64 (e).

87. Shri Ramlall Agarwalla carrying on business under the trade name Messrs. Ramlall Nandakishore, Jalpaiguri (a); JP/1570A, 15-6-57 (b); (A) Yeast, cigarette paper, tooth paste, tooth powder, dhupbati, robin blue, sulekha ink (d); 4-7-64 (e).

88. (S) Messrs. Sumermal Puguha and Himat Singh Daga carrying on business under the trade name Messrs. Electro Power Plants (for) Sarbasri Sumarmal Pugulia and Sagarmal Surana carrying on business under the trade name Messrs. Electro Power Plants, 20 Netaji Subhas Road, Calcutta (a); LR/2771A, 26-10-56 (b); 4-7-64 (e).

89. Shri Haridas Dutta Roy carrying on business under the trade name Messrs. Allied Steel Merchandise Corporation, 5A Clive Ghat Street, Calcutta (a), LR/3326A, 5-4-62 (b); (A) Prospher bronze rods (d); 4-7-64 (e).

90. (S) Sarbasri Pradeep Kumar Nagpal and Subhas Chandra Arora carrying on business under the trade name Messrs. Nagpal Mill Stores (for) Sarbasri Jagdish Chandra Nagpal, Pradeep Kumar Nagpal and Subhas Chandra Arora carrying on business under the trade name Messrs. Nagpal Mill Stores, 10 Canning Street, Calcutta (a); LR/3301A, 27-1-62 (b); 4-7-64 (e).

91. (S) Messrs. Keshodas Dhingra and Khemchand Dhingra carrying on business under the trade name Messrs. Western India Machinery Co., 10 Canning Street, Calcutta (for) Shri Keshardas Dhingra carrying on business under the trade name Messrs. Western India Machinery Co., 10 Canning Street, Calcutta (a); LR/3025A, 23-3-59 (b); 4-7-64 (e).

92. Shri R. K. Nair and Shri M. C. Menon carrying on business under the trade name Messrs. United Kerala Trading Corporation, 12B Netaji Subhas Road, Calcutta (a); LR/1978A, 23-11-50 (b); (A) Cashew nuts (d); 4-7-64 (e).

93. Messrs. Lebong Tea Co. Ltd., 31 Netaji Subhas Road, Calcutta (a); LR/310B, 17-7-61 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); (A) Coal, fuel oil, tea garden machineries, tea garden manures, tea chests, tea garden machinery spare parts and also tea garden stores when purchased from the tea estates under the managing agency of Messrs. Duncan Brothers & Co. Ltd. (d); 4-7-64 (e).

94. Messrs. Gungaram Tea Co. Ltd., 101 Clive Street, Calcutta (a); LR/46B, 27-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3)

Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); (A) Coal, fuel oil, tea garden machineries, tea garden manures, tea chests, tea garden machinery spare parts, and also tea garden stores when purchased from the Tea Estates under the management of Messrs. Duncan Brothers & Co. Ltd. (d); 4-7-64 (e).

95. Manufacturing Products (Private) Ltd., 1 India Exchange Place, Calcutta (a); LR/2653A, 9-3-56 (b); (A) Jute sticks and tool steels (d); 6-7-64 (e).

96. (S) Shri Bhagawati Prosad Rungta carrying on business under the trade name Messrs. B. Prosad & Co. (for) B. Prosad & Co., 2 Clive Ghat Street, Calcutta (a); LR/2669A, 30-4-56 (b); 6-7-64 (e).

97. Messrs. Jajodia Mercantile Company Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/1808A, 19-10-49 (b); (A) Mineral turpentine, paraffin wax (d); 7-7-64 (e).

98. Messrs. B. C. Paul carrying on business under the trade name Messrs. B. C. Paul & Co., 18 Netaji Subhas Road, Calcutta (a); LR/1985A, 6-12-60 (b); (A) Insecticides, fungicides (d); 8-7-64 (e).

99. Messrs. Kingsby Golaghat Assam Tea Co. Ltd., (S) 15 India Exchange Place, Calcutta (for) 8 Royal Exchange Place, Calcutta, (A) Additional place of business at Rheabari Tea Estate, Banarhat, Dist. Jalpaiguri (a); (S) LR/348B (for) LR/2565A (b); (A) (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); 9-7-64 (e).

100. Shri Devendra Kumar Bhaia and Shrimati Goura Devi Bhaia carrying on business under the trade name Messrs. Ashok Engineering Corporation, 16 India Exchange Place, Calcutta, 1st floor, room No. 9 (a); LR/3128A, 17-12-59 (b); (A) Ball bearing, blocks fitted with ball bearing after the words "manufacture of the goods named below" (c); 9-7-64 (e).

101. Messrs. Chhedilal Gupta and Mewalal Jayaswal carrying on business under the trade name S. P. Gupta & Co., 12 Rajendra Deb Road, Calcutta (a); MK/3214A, 30-11-60 (b); (A) M. s. rounds after the words "Sluice valves" (d); 13-7-64 (e).

102. (S) Shri Arun Gopal Paul carrying on business under the trade name Messrs. Central Service Station (for) Messrs. Central Service Station, 27 Jatindra Mohan Avenue, Calcutta (a); MK/2693A, 3-9-56 (b); 14-7-64 (e).

103. (S) Shri Ramautar Agarwala and Shri Nikunjalal Agarwala (Partners) carrying on business under the trade name Messrs. Nikunj Hosiery Factory (for) Messrs. Nikunj Hosiery Factory, 49 Muktaram Babu Street, Calcutta (a); MK/2636A, 14-11-50 (b); 15-7-64 (e).

104. Shri Shyamsundar Bajaj carrying on business under the trade name Messrs. Bajaj Oil Industries, 6A Balmukund Makkar Road, Calcutta (a); MK/3710A, 25-3-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Linseed oil (c); 15-7-64 (e).

105. Shri Bimal Kumar Santra (Proprietor) carrying on business under the trade name Binu Engineering Works, (S) 119A Narkeldanga North Road, Calcutta (for) 110/H/13 Narikeldanga North Road, Calcutta (a); MK/3139A, 23-5-60 (b); 15-7-64 (e).

106. (S) Messrs. Narayan Mazumdar, Dilip Kumar Mazumdar, Madan Mohan Mazumdar and Sudhan Gopal Mazumdar (Partners) carrying on business under the trade name Messrs. Free India Springs (for) Shri Narayan Mazumdar carrying on business under the trade name Messrs. Free India Springs, 37/1 Shib Krishna Daw Lane, Calcutta (a); MK/3556A, 11-4-63 (b); 15-7-64 (e).

107. Shri Motilal Jain carrying on business under the trade name Seth Ratanlal, 96 Railway Market, P. O. Kharagpur, Dist. Midnapore (a); MN/1671A, 22-6-63 (b); (A) Blades, barley, condiments and steel wool (d); 6-7-64 (e).

108. Shri Krishna Kali Banerjee carrying on business under the trade name Krishna Kali Banerjee, Vill. & P. O. Kharar, Midnapore (a); MN/1496A, 31-8-60 (b); (S) (1) Raw materials, viz., copper tin, bell metal, zinc and silver serap, (3) Consumable stores, viz., charcoal and steam coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bell metal utensils, (ii) Brass utensils (for) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz., copper, tin and bell metal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bell metal utensils, (ii) Brass utensils (c); 6-7-64 (e).

109. Messrs. Brijratan Memani, Chandratan Memani, Kishandas Memani, Gobardhandas Baheti, Kishanlal Baheti and Dwarkadas Baheti carrying on business under the trade name Prokash Chandra Kishanlal, 35 Cross Street, Calcutta (a); MR/2094A, 23-10-52 (b); (A) Copper tape (d); 16-7-64 (e).

110. (S) Shrimati Ela Basu (Proprietress) carrying on business under the trade name Messrs. Auspin Ghose & Co. (for) Shrimati Nirmal Nalini Ghosh (Proprietress) carrying on business under the trade name Messrs. Auspin Ghose & Co., 113 Netaji Subhas Road, Calcutta (a); MR/483A, 25-9-41 (b); 15-7-64 (e).

111. Messrs. Hindusthan General Trading Co. (Private) Ltd., 113 Monohardas Katra, Calcutta (a); MR/1796A, 2-6-50 (b); (A) Electrical bulbs, cables, holders and other electrical accessories (d); 15-7-64 (e).

112. Messrs. Hydromatic Engineering (Private) Ltd., (S) 9/15 Swinhoe Lane, Calcutta-42 (for) 2/3D Keyatala Road, Calcutta-29 (a); (S) PG/3064A (for) BH/3620A (b); 4-7-64 (e).

113. (S) Messrs. Priya Nath Paul and Sunil Kumar Paul carrying on business under the trade name New National Saw Mill (for) Shri Gopi Nath Gupta carrying on business under the trade name Messrs. Naihati Saw Mill, (S) Barada Bridge East, Naihati Post, 24-Parganas (for) Naihati, 24-Parganas (a); PG/751A, 29-12-48 (b); 7-7-64 (e).

114. Messrs. Carter Pooler & Co. (Private) Ltd., 1 Kashinath Dutta Road, Calcutta-36 (a); (S) PG/3065A (for) SH/220B (b); 7-7-64 (e).

115. Shri Raghupatiram Bhagat carrying on business under the trade name Messrs. Keshori Mineral Corporation, Jhalda, Dist. Purulia (a); PR/345A, 6-10-61 (b); (A) Lime and lime stone (d); 13-7-64 (e).

116. (S) Shri Durlabhji Ukabhai Desai, Shri Kishore Chandra Durlabhji Desai and Shri Mahendra Durlabhji Desai carrying on business under the trade name Desai & Sons (for) Shri Durlabhji Desai carrying on business under the trade name Desai & Sons, 9 Ezra Street, Calcutta (a); RB/1430A, 30-11-63 (b); 3-7-64 (e).

117. Messrs. A. M. Arathoon (Private) Ltd., (S) 23/24 Radhabazar Street, Calcutta (for) India Exchange Place, 3rd floor, Calcutta (a); (S) RB/1477A (for) LR/3171A (b); 3-7-64 (e).

118. (S) Messrs. Hrishikesh Basu, Basanta De, Anil Kumar Roy Chowdhury and Anish Roy Chowdhury carrying on business under the trade name Basu & De (for) Messrs. Hrishikesh Basu and Basanta De carrying on business under the trade name Basu & De, Mercantile Buildings, 9 Lallbazar Street, Calcutta (a); RB/457A, 19-8-53 (b); 4-7-64 (e).

119. Messrs. Sambhu Nath Dutta and Biswa Nath Dutta carrying on business under the trade name Sambhunath Dutta & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/169A, 29-10-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., ink, lubricating oil, grease and cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed matters (for) Paper, ink, lubricating oil and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the printing for sale (c); (D) Stationery, (A) Pencils, drawing leads, penholders, stamping pads, inks, blotters, revolving date stamps, typewriter ribbons, carbon paper, punching machine, hand clips, stapling machine, stapling pins, pins, gem clips, twine balls, adhesive paste, sellotape, typist gum, erasers, fountain pen, stylo pen, dot pen, dot pen refills, measuring scale, table box, office files, folders, cards, scribbing pads, writing paper, copy paper, envelopes, tally books, ruled books, exercise books, white chalk sticks, duplicating paper, waste paper basket, brown packing paper, shorthand note books, rubber stamps, rubber stamp racks, elastic rubber band, oil boards, ink pot, nibs, sealing wax, paper weight, duplicating books, ruled paper, foot ruler, round rulers, table glass, tracing paper, graph paper, drawing pins, paper fasteners, sponge cup, calling bell, blotting pads, pin cushion, blue print paper, peon books, log books, numbering ink, paper packets (d); 4-7-64 (e).

120. Messrs. Amarnath Kundu and Barendra Nath Kundu carrying on business under the trade name Amar Nath Kundu & Bros., 14/3 Old Chinabazar Street, Calcutta (a); RB/212A, 25-9-42 (b); (A) Water filter and spare parts, plastic utensil goods, cork mat, vacuum, flask and parts, hot tiffin carrier, ice box, baking oven, grinder, juice machine, toaster, frying pan, kanestra, spare parts of pressure cooker, stainless steel utensils (d); 4-7-64 (e).

121. Messrs. Arun Kumar Banerjee and Achyutananda Mitra carrying on business under the trade name A. K. Banerjee & Co., 57 Radhabazar Street, Calcutta (a); RB/1467A, 16-5-64 (b); (A) Hessian cloth, hessian bags, tarpaulin, coir string, coir rope, manila rope, cotton waste, emery cloth, sand paper (d); 6-7-64 (e).

122. Messrs. Timber & Plywood Co. (Private) Ltd., 6 Mission Row, Calcutta (a); RB/349A, 21-2-50 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricating oil, grease and kerosene oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea chest fittings, (ii) Packing boxes (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea chest fittings, (ii) Packing boxes (c); 10-7-64 (e).

123. Messrs. Tustu Charan Neogi and Ganesh Chandra Neogi carrying on business under the trade name Butto Kristo Neogi & Co., 11/2 Old Chinabazar Street, Calcutta (a); RB/173A, 29-9-41 (b); (A) Tracing cloth, graph paper in roll and sheet, graph pads, graph books, ferro prussiate paper, amonia paper, drawing paper, drawing pin, drawing instrument box, drawing instruments loose, dumpy level, theodolite, prismatic compass north compass, sight vane, optical sqr., mining dial, planimeter, wooden stand, parallel ruler, drawing board, tee square, amonia chamber, drawing table, print trimer, drawing ink, drawing scales, wooden plastic and metal, drawing nibs, slide rule, graphos set, mounted cloth, stencil sets, colour cakes, painting brush, magnifying glass, measuring tapes metallic and linen steel tape, survey chain, arrows, survey umbrella, u. n. o. stencil, micrometer, u. n. o. pen, binocular, steel band, set square, gunia, drawing pencils, plane table, stand, ferro printing frame, ferro printing machine, drafting machine, ranging rods, levelling staff, proportional compass, french curves, railway curves, porcelain saucer, folding foot rule, sectional graph cloth, measurement book, field book, levelling book, surveying scales, pantograph, depth gauge, rain gauge, erasing shield, map track, map measures, drawing board clamp, plumbob, spirit level, tracing paper, paper, pencil, gem clips, pen nibs, staples, twine ball, ditto carbon paper, stencil paper, numbering machine, envelopes, sponges, sealing wax chalk sticks, wooden tray, ink pots, calling bells, duster cloth, pen, rack, edge binding machine, files, wax cloth, wax candles,

tape, tags, marble paper, stencil plate, stencil holders, exercise books, rubber roller, rubber bands, page cords, paper clips, pencil holders, calendar stand, refills, rexine and plastic cloth, brass seal, slate, slate pencil, black boards, paper fastners, paper weights, blotting paper, blotting pads, thread balls, pin cushions, correcting fluid, ink eradicator, leather bags, date stamp, wire file, diary book and cover, name plate printing die, log table, scale register, gunny and sutli, black board sets, t. w. brushes, t. w. oil, office pins, stapling machine, punching machine, carbon paper, t. w. ribbons, stamp pad, ink scribling pads, bound books, toilet paper, scissors, knife, gum dry, and liquid, paste, dot pens, refills, waste paper basket cane and metal, rubber stamp, ash tray, pen holders, wooden and plastic, table glass, teleprinter roll, book binding cloth, paper cutter, pencil cutter, long cloth, tags label boards, sello tapes, rubber erasers, wax cloth, oil boards, loose leaf, loose leaf binders, visiting cards, calendar cards, docket punch, ticket punch, wooden ruler round and flat, stitching wire, rubber tip, post cards, ink tablets, grip binders, screw binder, stationery cabinet, paper bags, century boards, peon book, blotter, bodkins, thumb impression set and ink, note book, shorthand book, printed forms, books, letter balance, envelopes opener, conical measures, felt and glass sheet, liq. ammonia, lime adhesive, weighing scale with weights, photographic films and bulbs (d); 10-7-64 (e).

124. Shri M. P. Patel carrying on business under the trade name Manubhai Purshottam & Co., 37 Canning Street, Calcutta (a); RB/264A, 20-12-46 (b); (A) Roller and tapper bearings, prime stainless steel sheets (d); 15-7-64 (c).

125. (S) Shri Laduram Jalan and Shri Ramrichpal Jalan (Partners) carrying on business under the trade name Messrs. Laduram Ramrichpal & Co. (for) Shri Laduram Jalan, Shri Ramrichpal Jalan, Shri Ram Prasad Agarwala and Shri Raghunath Misra (Partners) carrying on business under the trade name Messrs. Laduram Ramrichpal & Co., 56 Monohardas Street, Calcutta (a); RJ/2670A, 3-3-56 (b); 4-7-64 (e).

126. (S) Shrimati Dhapi Devi, Shrimati Jhimi Devi, Shrimati Sua Devi, Shrimati Kishar Devi, Shrimati Bhawari Devi, Shrimati Bimala Devi Periwal, Shri Madanlal Maheswari, Shri Mahabir Prasad Maheswari, Shri Malchand Sarda and Shrimati Narayani Devi (Partners) carrying on business under the trade name Messrs. National Saw & Plywood Works, (S) 46 Strand Road, Calcutta (for) 9 Ezra Street, Calcutta, (A) Additional place of business at 9 Ezra Street, Calcutta (a); (S) RJ/258B (for) RB/1105A (b); 6-7-64 (e).

127. Shri Natwarlal Nimchand Shah, Shri Mahesh Ch. Nimchand Shah, Shri Jyantilal Nimchand Shah, Shri Sumanlal Nimchand Shah and Shri Jitendra Nimchand Shah (Partners) carrying on business under the trade name Messrs. Natwarlal Nimchand, 203 Harrison Road, Calcutta (a); RJ/153B, 8-3-51 (b); (A) Ball bearing, belt lacing and galvanized wires (d); 7-7-64 (e).

128. (S) Shri Dinabandhu Dey and Shri Dulal Ch. Dey (Partners) carrying on business under the trade name Messrs. Variety Stores (for) Shri Dinabandhu Dey (Proprietor) carrying on business under the trade name Messrs. Variety Stores, 167 Netaji Subhas Road, Calcutta (a); RJ/3017A, 10-5-63 (b); 8-7-64 (e).

129. Shri Bholanath Mukherjee (Proprietor) carrying on business under the trade name Messrs R. C. Chemical Works, 11 Manmathanath Ganguli Road, Calcutta (a); SH/2784A, 15-12-57 (b); (D) (1) Raw materials, viz., chemicals, (2) Plant, machinery spare parts and accessories, (3) Consumable stores e.g., coal and firewood (c); 3-7-64 (e).

130. Messrs. Sisir Kumar Sawoo, Ashit Kumar Sawoo, Shrimati Nirmala Bala Sawoo and Shri Mihir Kumer Sawoo (Partners) carrying on business under the trade name Messrs. A. M. S. Engineering, 11 Indra Biswas Road, Calcutta-37 (a); SH/3469A 7-4-64 (b); (A) Timber planks (d); 4-7-64 (e).

131. (S) Shri Subodh Kumar Talukdar carrying on business under the trade name Radhika Hosiery Mills (for) Messrs. Subodh Kumar Talukdar and Sunil Kumar Talukdar carrying on business under the trade name Radhika Hosiery Mills, 2 Nivedita Lane, Calcutta-3 (a); SH/1197A, 8-1-48 (b); 4-7-64 (e).

132. (S) Shri Srish Chandra Saha carrying on business under the trade name Modern Corporation (India) (for) Messrs. Modern Corporation (India), 5 Nimtollaghat Street, Calcutta-6 (a); SH/2789A 13-4-59 (b); 4-7-64 (e).

133. Messrs. Sailendra Nath Roy Choudhury and Samarendra Nath Roy Chowdhury carrying on business under the trade name Jashel & Co., 56/2 Strand Road, Calcutta (a); SH/2363A, 4-10-55 (b); (A) Washers, nuts, bolts, elleptical rods, cycle parts and accessories (d); 4-7-64 (e).

134. (S) Messrs. Abani Mohan Pal Chaudhuri, Sushil Mohan Pal Chaudhuri and Rajat Mohon Pal Chaudhuri carrying on business under the trade name Sashi Knitting Mills (for) Shashi Knitting Mills 7 Gopiroy Lane, Calcutta-5 (a); SH/1719A, 14-6-56 (b); (D) Yarn and threads and A & B. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery goods for sale. (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Hosiery goods (c); 6-7-64 (e).

135. Messrs. Joynarain Jhunjhunwala, Kamala Debi Jhunjhunwala, Bijoy Kumar Jhunjhunwala and Arun Kumar Jhunjhunwala carrying on business under the trade name Messrs. Bharat Engineers & Traders, (S) 65/1 Maharshi Debendra Road, Calcutta (for) 5 Nimtollaghat Street, Calcutta (a); SH/3311A 29-1-63 (b); 3-7-64 (e).

136. (S) Shri Suraj Prasad Joyswal (Proprietor) carrying on business under the trade name Messrs Rameswarlal Dayasanker (for) Messrs. Rameswarlal Dayasanker, 48 Canal West Road, Calcutta (a); SH/2764A, 23-2-59 (b); 9-7-64 (e).

137. Messrs. Shyamlal Shah, Dharamraj Shah and Ram Raj Shah carrying on business under the trade name Messrs. Shyamlal Dharamraj, 1 R. G. Kar Road, Calcutta (a); SH/876A, 21-6-46 (b); (A) Til oil, refined groundnut oil, groundnut, scented oil, toothpaste and powder, tishi oil, castor oil, spices viz., chillies, dhania, arrowroot, elachi, tezpata, dry fruits, viz., pesta badam, copra, kismis, monacca and sohara (d); 13-7-64 (e).

138. (S) Shri Purushuttom Das Murarka carrying on business under the trade name Messrs. Shree Shiva Gouri Oil Mills (for) Messrs. Shree Shiva Gouri Oil Mills, 234/2 Upper Circular Road, Calcutta (a); SH/3036A, 20-10-59 (b); (A) (1) Raw materials, viz., rosin, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Easter gum (c); (A) Easter gum (d); 13-7-64 (e).

139. (S) Messrs. Debi Prosad Tibriwala and Rajkumar Padia carrying on business under the trade name Vanaspati & Oil Traders (for) Messrs. Vanaspati & Oil Traders, 44B Kali Krishna Tagore Street, Calcutta (a); SH/2791A, 14-6-57 (b); 13-7-64 (e).

140. Hurrish Chandra Bose & Co. (Private) Ltd., 43 Brindaban Basak Street, Calcutta-5 (a); SH/3356A, 5-1-51 (b); (D) Stationery and fancy goods, (A) Watch and parts thereof (d); 14-7-64 (e).

141. Messrs. Nabakumer Das, Kushendra Kumar Das and Santi Kumer Das carrying on business under the trade name Messrs. Nabakumer Das & Bros., 3/1 Paul Street, Calcutta-4 (a); SH/3477A, 28-4-64 (b); (A) Sal balla, sal logs, sal beam and sized planks (d); 14-7-64 (e).

142. (S) Sarbasri Tajendra Kr. Paul, Arunendra Kr. Paul, Rathindra Kr. Paul and Bijanendra Kr. Paul carrying on business under the trade name Messrs. Mahananda Paul Surendra Nath Paul and Rabindra Kumer Paul (for) Sarbasri Rabindra Kr. Paul, Tejendra Kr. Paul and Arunendra Kr. Paul carrying on business under the trade name Messrs. Mahanand Paul Surendra Nath Paul and Rabindra Kumer Paul, 356 Upper Chitpore Road, Calcutta (a); SH/2702A, 21-8-58 (b); 14-7-64 (e).

143. Shri Gajendra Nath Roy (Proprietor) carrying on business under the trade name Messrs. India Trading Corporation, 34C Nalin Sarkar Street, Calcutta (a); SH/2778A, 20-3-59 (b); (1) Raw materials, (A) Oxygen gas and coal gas (c); 15-7-64 (e).

144. Shri Prafulla Chandra Seal, Shri Kumar Chandra Seal and Shrimati Parul Bala Seal carrying on business under the trade name Messrs. Haripada Seal & Bros., 80 Princep Street, Calcutta (a); SL/448A, 27-9-41 (b); (D) Timber, furniture fittings, uphols firing materials, mirror, glass, marble slab, polishing materials including paint varnishes, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., paint, polishing materials, varnish, cottonwaste. Provided that all goods gor which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden and steel furniture, trolley (wooden & steel), wheel, barrows, wooden handle, electrical fittings (c); (D) All sorts of electrical goods, hardware materials, (A) Timber, wood, masonite, trolley (wooden & steel) wheel, barrows, wooden handle, rubber wheel, electrical casing, caping, block, board, batten (d); 3-7-64 (e).

145. Shri Satyendra Nath Chakraborty and Shrimati Prova Chakraborty carrying on business under the trade name Messrs. Hindusthan Carbon Co., 2 Patuatola Lane, Calcutta (a); SL/3829A, 5-4-62 (b); (A) Plant, machinery, spare parts and accessories after the words "Raw materials (c); 4-7-64 (e).

146. Messrs. Pratap Chand Chimonlal Shah, Vinod Chandra Keshavlal Shah and Kirti Kumar Keshavlal Shah carrying on business under the trade name Messrs. Paras Engineering Co. (Calcutta), (S) 54 Ganesh Ch. Avenue, Calcutta (for) 35 Chittaranjan Avenue, Calcutta (a); SL/4118A, 14-2-64 (b); 4-7-64 (e).

147. Shri Arabinda Bose carrying on business under the trade name Messrs. Modern Machinery & Appliances, 23 Ganesh Ch. Avenue, Calcutta (a); SL/3592A, 29-8-60 (b); (A) Switch, converter, condensor grinder, polishing lathe, alternator, compressor, drill and generating set (d); 4-7-64 (e).

148. Shri Jagmohan Das Parekh carrying on business under the trade name Messrs. Egbert Andrews Auction Mart, 161 Dharamtolia Street, Calcutta (a); SL/1414A, 26-6-48 (b); (A) Vessels, pantoons, barges, boats, wagons, locomotives, tractors and cranes (d); 4-7-64 (e).

149. Shri D. N. Bose carrying on business under the trade name Messrs. Asiatic Trading Syndicate, 19A Budhu Ostagar Lane, Calcutta (a); SL/2454A, 24-7-52 (b); (D) Stationery goods, plastic, electrical goods and their accessories (d); 6-7-64 (e).

150. (S) K. Alam, M. Rahaman, E. Haque and A. Haque (Partners) carrying on business under the trade name Messrs. Patna Hide Co. (for) K. Alam, A. Rahaman, E. Haque and A. Haque (Partners) carrying on business under the trade name Messrs. Patna Hide Co., 11/1 Harshi Street, Calcutta (a); SL/2863A, 11-10-55 (b); 6-7-64 (e).

151. (S) Shri V. K. Jogjiban and Shri K. Majithia carrying on business under the trade name Messrs. The West Bengal Motor Parts Agency (for) Messrs. The West Bengal Motor Parts Agency, 24 Ganesh Ch. Avenue, Calcutta (a); SL/2180A, 20-6-51 (b); 6-7-64 (e).

152. Shrimati Swarnalata Choudhury carrying on business under the trade name Messrs. Hindusthan Trading Co., 137 Bipin Behari Ganguly Street, Calcutta (a); SL/1270A, 25-6-47 (b); (A) Sands, wire nails, nuts and bolts, wires, pins, rivets and screws (d); 6-7-64 (e).

153. (S) Shri Parimal Kar Gupta carrying on business under the trade name Messrs. General Trading Syndicate (for) Parimal Kar Gupta and Satyendra Nath Mukherjee carrying on business under the trade name Messrs. General Trading Syndicate, 21 Bipin Behari Ganguly Street, Calcutta-12 (a); SL/3095A, 25-3-57 (b); 6-7-64 (e).

154. (S) Messrs. Bidya Devi Todi, Deokinandan Todi, Kamala Devi Todi, Savitri Devijiwarajka and Hariniwas Khaitan carrying on business under the trade name Messrs. Associated Electronics (for) Deokinandan Todi, Kamala Devi Todi Savitri Devi Jiwarajkat and Hariniwas Khaitan carrying on business under the trade name Messrs. Associated Electronics, 10 Princep Street, Calcutta (a); SL/3348A, 20-1-59 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricants. Provided that all goods for

which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturing of the goods named below: Radio (c); 8-7-64 (e).

155. Shri Kashi Prosad (Proprietor) carrying on business under the trade name Messrs. Mak Industries, 4 Chandney Chawk Street, ground floor, Calcutta (a); SL/4078A, 6-12-63 (b); (A) Diesel oil engine, centrifugal pump, battery charge, lathe machine, galvanised steel wire, automobile spare parts (d); 8-7-64 (e).

156. Sarbasri Sailendra Nath Ghose, Sukumar Ghose and Sudhir Kr. Ghose carrying on business under the trade name Messrs. Rose Valley Stores, 27C Upper Circular Road, Calcutta (a); SL/4161A, 22-5-64 (b); (A) Lozenges, packet butter and jelley (d); 9-7-64 (e).

157. (S) Shamoon Khomusi, Ismail Zabeeh and Mr. Hasan Ali (Partners) carrying on business under the trade name Messrs. Elliot Stores, 80-B Elliot Road, Calcutta-16 (for) Shammu Khomusi and Ismail Zabeeh carrying on business under the trade name Messrs. Elliot Stores, 80-B Elliot Road, Calcutta (a); TL/2203A, 16-5-59 (b); 3-7-64 (e).

158. (S) Sarbasri Satya Narayan Gupta and Rudradeo Prosad Podder carrying on business under the trade name Messrs. Lakshmi Jewellery (for) Shri Satyanarayan Gupta (Proprietor) carrying on business under the trade name Messrs. Lakshmi Jewellery, 2/1/1A Munshi Bazar Road, Calcutta (a); TL/2539A, 17-3-62 (b); 3-7-64 (e).

159. (S) Shri Kashi Nath Mitra and Md. Sabir (Partners) carrying on business under the trade name Messrs. Tar Chemical Products (for) Messrs. Tar Chemical Products (Proprietor) Shri Kashi N. Mitra, 62A Durga Charan Doctor Road, Calcutta (a), TL/2228A, 21-8-59 (b); 3-7-64 (e).

160. D. F. Fernandes (Proprietor) carrying on business under the trade name Messrs. D. F. Fernandes, E8-12 S. S. Hogg Market, Calcutta, (D) E61-62 S. S. Hogg Market, Calcutta (a); (S) TL/2813A (for) TL/81B (b); 4-7-64 (e).

161. (S) Messrs. Inchek Tyres Limited, 19 Chowringhee Road (for) Messrs. General Tyres Limited, 19 Chowringhee Road, Calcutta (a); TL/206B, 21-1-64 (b); 7-7-64 (e).

162. (S) Messrs. Edward Keventers (Private) Limited, 1A S. N. Banerjee Road, Calcutta (for) Messrs. Edward Keventer Ltd., 1A S. N. Banerjee Road, Calcutta (a); TL/51B, 21-5-46 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Milk, dairy products, piggery products, poultry produce, farm live stock, tea and coffee, fodder (for) (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of milk, dairy products, pork and other piggery products for sale (c); (A) Coffee, dairy products, piggery products, poultry products, (D) Refrigeration machinery (d); 7-7-64 (e).

163. (S) Messrs. Globe Theatre (Private) Ltd., 7 Lindsay Street, Calcutta (for) Messrs. Globe Theatre Ltd., 7 Lindsay Street, Calcutta (a); TL/879A, 30-5-45 (b); 8-7-64 (e).

164. Messrs. International Combustion (India) Private Ltd., 101 Park Street, Calcutta (a); TL/2407A, 16-1-63 (b); (A) After the words "goods named below:" Components of conveyor (c); (A) Trafford sheets, tufflite sheets, asbestos ridges, louvres, paints, electric goods and components thereof, conveyors and components thereof, chutes and components thereof idlers and components thereof, components of boilers, components of grinding machine, components of transformers, stringers, ganteries, trestles, pulley and its components, worm reducer and components thereof, tippler track and handrails, nylon roller, hardwood planks, coupling, gravity take up, steel work structure for conveyor (d); 9-7-64 (e).

165. Shri Suraj Narayan Shaw (Proprietor) carrying on business under the trade name Messrs. S. N. Shaw & Co., (S) 46/6 S. N. Banerjee Road, Calcutta (for) 7 Rama Prosad Roy Lane, Calcutta (a); (S) TL/2814A (for) MK/3093A (b); 10-7-64 (e).

166. (S) Sarbasri Ajit Kumar Dutta and Biswanath Dutta (Partners) carrying on business under the trade name Messrs. Rash Behary Dutt & Sons (for) Sarbasri Santosh K. Dutta, Ajit Kumar Dutta and Biswanath Dutta (Partners) carrying on business under the trade name Messrs. Rash Behary Dutt & Sons, 105/2 S. N. Banerjee Road, Calcutta (a); TL/193A, 22-9-41 (b); 13-7-64 (e).

167. Shaik Delawar Hossain (Proprietor) carrying on business under the trade name Messrs. Bengal Hand Embroidery Home, (S) 13/1 Collin Lane, Calcutta-16 (for) 12/11A Lindsay Street, Calcutta (a), TL/1455A, 17-11-50 (b); 13-7-64 (e).

168. (S) (1) Nehal Chand Jathanand, (2) Jethanand Lilaram and (3) Hiranand Jethanand carrying on business under the trade name Messrs. Ram Chand Bros., A-1 New Market, Calcutta (for) (1) Nehal Chand Jethanand, (2) Jethanand Lilaram, (3) Ram Chand Jethanand, (4) Hiranand Jethanand and (5) Narayan Das Jethanand (Partners) carrying on business under the trade name Messrs. Ram Chand Bros., A-1 New Market, Calcutta (a); TL/1745A, 27-6-52 (b); 14-7-64 (e).

169. Mr. E. Mordecai, Mr. Shalome Mordecai, Mr. S. Mordecai, Mr. David Mordecai, Mr. Sassan Mordecai, Miss Marina Mordecai and Miss Seema Mordecai (Partners) carrying on business under the trade name Messrs. David & Sons, 26 Dr. Suresh Sarkar Road, Calcutta, (A) Branch at 10 Lindsay Street, Calcutta (a); (S) TL/209B (for) TL/10A (b); 14-7-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 233 C. T.—23rd July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Jason Laboratories, 12 Bhabananda Road, Calcutta (a); AL 551A, 11-4-53 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Scientific essential oils, (ii) Manufactured preparation of perfumes, (iii) Cosmetic, drugs, medicines polishes and chemicals (c); Chemicals, aromatic, essential oils (d); 8-7-64 (e).

2. Messrs. Girijeswari Rice Mill (Lessee Woomedmall Anchelia), Lohapur, Dist. Birbhum (a); AS/1982A, 27-4-59 (b); (1) Raw materials, viz., paddy, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice, paddy, husk, khud (c); Rice, paddy, gunny bags (d); 26-6-64 (e).

3. Messrs. Circular Plastic, 2 Lansdowne Road, Calcutta (a); BH/248B, 13-7-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Toys, novelties, industrial goods (c); 3-7-64 (e).

4. Shri Gopal Dasgupta carrying on business under the trade name Messrs. Gopal Sweets, 76 Park Street, Calcutta (a); BH/3171A, 27-5-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and nonta khabar (c); 4-7-64 (e).

5. Messrs. Farmen & Co. Ltd., 9 Gariahat Road, Calcutta (a); BH/2924A, 12-11-62 (b); Jute goods, oils, spices, iron scrap, tea, machinery parts, radio and telephone apparatus, silk articles, mica, manganese and iron ore, shellac, coal, woollen carpets, kyanite ore, oil seeds, betel nuts, bulbs, copper wire, tennis guts, rubber soles, soap stone, talcum powder, paper, hump and ropes, mill stores and hardware, tallow, fat, soap, manufacturing materials, electric apparatus, chemicals, sugar, minerals (d); 4-7-64 (e).

6. Shri Pramatha Nath Bhattacherjee carrying on business under the trade name Messrs. Pramatha Nath Bhattacherjee, Upper Kadai Road, Berhampore, Murshidabad (a); BR/571A, 15-12-58 (b), Soft coke (d); 11-7-64 (e).

7. Shri Basanta Kumar Saha carrying on business under the trade name Messrs. Basanta & Co., Berhampore, Murshidabad (a); BR/83A, 29-4-43 (b), Stationery and general merchandise as and when required for resale (d); 14-7-64 (e).

8. Messrs. Rachson Traders (Private) Limited, 12B Lower Chitpur Road, Calcutta (a); CL/3085A, 20-5-59 (b); Electrical goods and accessories (d), 3-7-64 (e).

9. Syed Mohd. Ali Azam carrying on business under the trade name Messrs. Jackson Press, 22 Gangadhar Babu Lane, Calcutta (a), CL/531A, 30-9-41 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matters (c); 4-7-64 (e).

10. Shri Multanmal Pagaria (Proprietor) carrying on business under the trade name Inder Chand Subhakaran, P-11 New Howrah Bridge Approach Road, Calcutta (a); CR/2178A, 4-4-52 (b); Ready-made garments, hosiery goods, spices excepting items under Act '54, oils, iute goods, monihary and stationery goods, chemicals, paper, cigarette, papers, paints and colours, old newspaper, utensils, non-ferrous metals, electrical goods, plain sheets, corrugated tin sheets, hardware, cycle and cycle parts, umbrellas, umbrella covers, gold, silver, bullion, machine and machinery parts, cement, tea garden stores and tarpentine, tyres, tubes and automobile parts and accessories (d); 10-7-64 (e).

11. Shri Harold Liu (Proprietor) carrying on business under the trade name Harold Liu & Co., 6/1B British Indian Street, Calcutta (a); EL/3210A, 23-12-55 (b); Chinese tea, chinese sweets, chinese bean products, chinese sauce, chinese burning papers, joss sticks, chinese rice bowls, cups and plates, chinese canned provisions, chinese rice noddle and marconi and shellac, bailer tubes, steel bars, hessian cloth (d); 16-7-64 (e).

12. Messrs. Chowdhry Ramniwas and Chowdhry Ved Prakash carrying on business under the trade name K. K. Industries, 20 Maharshi Debendra Road, Calcutta (a); JK/2819A, 15-6-57 (b); Railway iron scraps, g. c. sheets, g. p. sheets, black sheets, plates, joists, channels, angles, squares, rods, pati, flats (d); 15-7-64 (e).

13. Ful Chand Saraf and Nagarmal Saraf carrying on business under the trade name Ful Chand Nagarmal Saraf, Raikatpara, Jalpaiguri (a); JP/1335A, 5-2-54 (b); Cement, hardware, building materials, paints, varnishes, timber, nails, buckets, g. i. sheets, bricks, boulders, asbestos sheet, g. i. pipes, sanitary fittings for execution of contract work (d); 24-6-64 (e).

14. Shri Surya Prasad Chowdhury (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Mahabirram Misirram, Metteli,

Jaipaiguri (a); JP/711A, 29-8-49 (b); Spices, pulses, rice, handloom and millmade cloth, salt, biri, mustard oil, coconut oil, molasses, soap, hosiery goods, readymade garments, iron, tea, cigarettes (d); 4-7-64 (e).

15. Shri Snehamoy Das (Proprietor) carrying on business under the trade name Messrs. S. N. Singha, Mathurakanta Choudhury Road, Nabadwip, Nadia (a); KR/1975A, 16-2-61 (b); Cement and coal (d); 3-7-64 (e).

16. Messrs. Jnanendra Lal Banik and Surendra Lal Banik (Partners) carrying on business under the trade name Calcutta Stores, Bazar Road, Nabadwip, Nadia (a); KR/1710A, 20-6-56 (b); Hardware goods, cocoanut oil, caustic soda, soda ash and sodi-bi-carb (d); 3-7-64 (e).

17. Shri Fekuram Shaw, Purnamashiram Shaw and Ekadashi Ram Shaw (Partners) carrying on business under the trade name Messrs. Fekuram Purnamashiram, 77 Kailash Bose Street, Calcutta (a); MK/1042A, 4-4-44 (b); Iron scrap, hardware, machinery, timber, copper, brass, zinc (d); 14-7-64 (e).

18. Messrs. D. J. Rathi, S. L. Rathi, G. S. Baheti, M. L. Mohta and K. L. Mohta carrying on business under the trade name Jankidas Chandratan, 59 Cross Street, Calcutta (a); MR/2266A, 31-1-55 (b); Piece goods and yarns (d); 16-7-64 (e).

19. Shri Pasupati Manna carrying on business under the trade name Mita Sweets, Harish Chandra Dutta Road, Sukhchar, 24-Parganas, Sukchar (1) (a); PG/150B, 5-8-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweets, nonta (c); 7-7-64 (e).

20. Shri Ghanashyam Pathak and Ochhaulal Pathak carrying on business under the trade name Messrs. Ochhaulall Ghanashyam Pathak, Purulia (a); PR/272A, 19-3-59 (b); Timber. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: Furniture (c); Timber (d); 10-7-64 (e).

21. Shri Gour Mohan Banerjee carrying on business under the trade name Banerjee & Sons, 14/2 Old Chinabazar Street, Calcutta (a); RB/721A, 22-3-50 (b); Paper, board, clips, printing, gum and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of files for sale (c); Paper, board, stationery goods (d); 3-7-64 (e).

22. Shri Chimanlal Mehra and Shri Ratanchand Khanna (Partners) carrying on business under the trade name Messrs. New Variety Stores, 171A Harrison Road, Calcutta (a); RJ/2719A, 18-2-56 (b); Hosiery goods and handkerchief, socks and brassiere (d); 6-7-64 (e).

23. Messrs. United Timber Traders, 2 Ballav Street, Calcutta (a); SH/2808A, 26-5-59 (b); (1) Raw materials: Timber, nails, screw, rods, paints, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Doors and winodws for sale (c); Timber (d); 6-7-64 (e).

24. Sarbasri K. C. Basu and S. K. Sarkar (Partners) carrying on business under the trade name Messrs. Sree Bijay Trading Company, 14/1A Grant Lane, Calcutta (a); SL/3567A, 2-7-60 (b); Hardware goods, aluminium wires, coat hangers, coat brushes, brass wire and non-ferrous metal, stationeries (d); 4-7-64 (e).

25. Shri Hari Sadhan Sadhukhan (Proprietor) carrying on business under the trade name Hari Sadhan Sadhukhan, Mograganj, Hooghly (a), SP/539A, 26-8-48 (b); Oil cakes, bran, pulses, spices, mustard oil, cocoanut oil, castor oil and ghee (d); 6-7-64 (e).

26. Shri Ram Prosad Sadhukhan (Proprietor) carrying on business under the trade name Ram Prasad Sadhukhan, Mograganj, Hooghly (a), SP/537A, 16-8-48 (b); Grocery articles (d); 7-7-64 (e).

27. Shri T. K. Jain (Proprietor) carrying on business under the trade name Serampore Cottage Industries, 8A Cochrain Road, Serampore, Hooghly (a); SP/1245A, 20-7-59 (b); (1) Raw materials, (3) Consumable stores, viz., corrugated and card board boxes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic goods (c), 7-7-64 (e).

28. Shri Sanat Kumar Mukherjee (Proprietor) carrying on business under the trade name Mahakali Industrial Centre, 20 Popham Street, Serampore Hooghly (a); SP/1268A, 3-10-59 (b), (1) Raw materials, (2) Machinery, spare parts and accessories (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Plastic goods (c); 7-7-64 (e).

29. Messrs. Chamanlal & Bros. Ltd., 8 Indian Mirror Street, Calcutta (a); TL/1732A, 31-5-52 (b), Steam coal, slack coal, rubber and smithy coal, soft coke and hard coke and colliery stores (d); 10-7-64 (e).

30. Shri Santi Ranjan Sen (Proprietor) carrying on business under the trade name Messrs. S. R. Sen & Bros., 88A Durga Charan Doctor Road, Calcutta (a); TL/2076A, 25-7-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Blocks (on copper and zinc) and (ii) Sterio, electro, matrics, slides (c); 15-7-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each: —

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 236 C. T.—23rd July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act 1956, are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasree Ram Chand Damani and Bulakidas Behra (Partners) carrying on business under the trade name Ruby Agency, 47 Pandit Purushottam Roy Street, Calcutta (a); 1385A (AT) (Central), 3-7-64 (b); Plastic goods, plastic utensils and toys, blades, pencils and playing cards and combs (c).

2. Jonab Mohamed Siddik and Jonab Mohamed Yunus (Partners) carrying on business under the trade name Fair Deal Traders, 71 Canning Street, Room No. C-38, Calcutta (a), 1366A (AT) (Central) 4-7-64 (b), Toys, belts and buckles (c).

3. Shri Jamunadas Manilal (Proprietor) carrying on business under the trade name Lucky Traders 71 Biplabi Rash Behari Bose Road, Calcutta (Room No. G-12) (a); 1387A (AT) (Central), 14-7-64 (b), Medicines and drugs (c).

4. Sarbasree Purusottamlal Kajaria, Chandrabhan Kajaria and Deokinandan Kajaria (Partners) carrying on business under the trade name Prakash Industrial Corporation, 32 Armenian Street, Calcutta (a), 1388A (AT) (Central), 16-7-64 (b).

5. Messrs. Hanuman Prosad Haralalka, Indra Narayan Haralalka, Badri Narayan Haralalka, Jay Narayan Haralalka, Subhas Chandra Haralalka carrying on business under the trade name Messrs. Ramrickdas Haralalka, 75G Paddapukur Road, Calcutta (a); 835A (BH) (Central), 4-7-64 (b); Hosiery goods and readymade garments (c).

6. Messrs. Vishandas Dua, Hansraj Dua, Dharam Veer Dua carrying on business under the trade name Messrs. National Scientific Equipment Co., 22 Nasiruddin Road, Calcutta-17 (a); 838A (BH) (Central) 9-7-64 (b); Scientific apparatus, fittings, containers and reagent chemicals partaining to college laboratories and research laboratories (c).

7. Shri Niranjan Das carrying on business under the trade name Messrs. Niranjan Das, 19 Gopalghat Road, Post Khagra, District Murshidabad (a); 166A (BR) (Central), 11-7-64 (b); Lime (c).

8. Messrs. Sudarshan Biswas, Chittaranjan Biswas and Monoj Kumar Biswas carrying on business under the trade name Sree Gopnath Paper Mills, 7 Bhawani Dutta Lane, Calcutta 7 (a) 1199A (CL) (Central), 3-7-64 (b), (1) Raw materials, namely wood pulp, (2) Plant, machinery, spare parts and accessories, Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Paper (d).

9. Harshavardhan Shantilal Sheth, Dayakumari Shantilal Sheth and Niranjana Kirtikant Sheth carrying on business under the trade name Sheth Brothers, 12 Lower Chitpore Road Calcutta (a), 1501A (CL) (Central) 9-7-64 (b) (i) Printing machines and (ii) Printing equipments and accessories (c).

10. Shri Dinabandhu Hazra (Proprietor) carrying on business under the trade name Shiva Trading Syndicate, 40-2 Strand Road, Calcutta-1 (a), 1757A (CR) (Central) 9-7-64 (b).

11. Shri Somenath Jana carrying on business under the trade name Messrs. Jana Glass Works, 6-1 Brojonath Lahuri Lane, Buxarah Howrah (a), 919A (HW) (Central) 10-7-64 (b).

12. Shri Kangali Charan Fouzdar carrying on business under the trade name Messrs. Shiva Sheet Metal & Engineering Co. Shampur (North) Dasnagar Howrah (a), 920A (HW) (Central), 10-7-64 (b).

13. Messrs. Dulal Ch. Nandy, Krishna Kali Nandy and Mrinal Kanti Nandy carrying on business under the trade name Beharilal & Co., Brojonath Lahuri Lane, Santragachi Howrah (a) 921A (HW) (Central) 10-7-64 (b).

14. Shri Kali Pada Roy carrying on business under the trade name Messrs. Goloko Engineering Works, 133/1 Madhusudan Palchowdhury Lane, Howrah (a), 922A (HW) (Central) 10-7-64 (b).

15. Messrs. Ajoy Lal Mukherjee Chitra Banerjee and Panchanan Das carrying on business under the trade name Asian Rope Manufacturing Company, 185 Sibpur Road, Howrah (a) 923A (HW) (Central), 13-7-64 (b).

16. Shri Kali Pada Das carrying on business under the trade name Messrs. Kali Pada Das, 78 Shri Arabindo Road Salkia Howrah (a) 924A (HW) (Central), 14-7-64 (b), Cement (c).

17. Messrs. Hiralal Jaiswal and Sheonarayanlal Jaiswal carrying on business under the trade name J. D. Industries, 53 Dr. Abani Dutta Road, Salkia, Howrah (a), 925A (HW) (Central), 15-7-64 (b).

18. Messrs. Chowdhury Iron Co. (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a); 1107A (JK) (Central), 14-7-64 (b).

19. Shri Shyam Sundar Agarwal carrying on business under the trade name Shree Mahabir Supply Agency 22 Burtolla Street Calcutta (a), 1108A (JK) (Central) 15-7-64 (b), Salt, timber (c).

20. Messrs. Goodwill Tea Co. Ltd. Jalpaiguri (a); 563A (JP) (Central), 23-6-64 (b); Lubricating oil, machinery and parts for manufacturing tea (d).

21. Shri Jawaharlal K. Shah carrying on business under the trade name Messrs. Jawaharlal K. Shah, 5 Clive Row, Calcutta (a), 1560A (LR) (Central), 8-7-64 (b). Saws, drills carbide tips cutters (c).

22. Shri Haripada Bhattacharjee carrying on business under the trade name Messrs. Milan Trading Co., 34F Simla Road, Calcutta (a) 1196A (MK) (Central), 10-7-64 (b).

23. Shri Dhirendra Nath Ghosh carrying on business under the trade name Messrs. Ghosh Agency, 29 Mahendra Srimani Street, Calcutta (a) 1197A (MK) (Central), 16-7-64 (b), Timber and log (c).

24. Messrs. Chakraborty Engineering (Private) Ltd., 32/14 Gora Chand Bose Road, Calcutta (a); 1198A (MK) (Central), 16-7-64 (b).

25. Shri Himanshu Sekhar Singha carrying on business under the trade name Himangshu Sekhar Singha, Sankararah, P.o. Tamluk, Midnapore (a), 479A (MN) (Central) 3-7-64 (b); Cement (c).

26. Shri L. K. Vyas carrying on business under the trade name Bengal Music House, Golebazar P.o. Kharagpur, Midnapore (a), 480A (MN) (Central), 6-7-64 (b); Radios and transistor radios (c).

27. Messrs. Sailendra Nath Mondal Amiya Kumar Das and Atul Krishna Das carrying on business under the trade name Atul Krishna Das, Basirhat 24-Parganas, Calcutta I (a), 73B (PG) (Central), 6-7-64 (b); Stone metal and stone chips (c).

28. Messrs. Atul Krishna Das, Atul Krishna Das, Parimal Krishna Biswas Rahmatal Bari Sailendra Nath Mandal, Bimal Krishna Sarkar, Sudhir Kumar Biswas and Bimal Kumar Biswas carrying on business under the trade name Bharati Construction, New Market, Basirhat 24-Parganas Calcutta-1, Basirhat-I (a), 74B (PG) (Central) 6-7-64 (b); Stone metal and stone chips (c).

29. Burdhan & Co., (Private) Ltd., 1/2 Industrial Estate, Bonhooghly, Calcutta-35 (a), 821A (PG) (Central), 7-7-64 (b).

30. Shri Rai Narayan Tandon carrying on business under the trade name General Distributors (International), 37 Canning Street, Calcutta (a) 1146A (RB) (Central), 7-7-64 (b), Veneer knives (c).

31. Messrs. Fuel Injections Ltd. 19 Rajendra Nath Mukherjee Road, Calcutta (a); 1147A (RB) (Central), 7-7-64 (b).

32. Messrs. Uttam Kumar Bothra and Bimal Kumar Bothra carrying on business under the trade name Hindustan Insulating Co., 19 Pollock Street, Calcutta (a); 1148A (RB) (Central), 16-7-64 (b); Insulating materials and copper wire (c).

33. Messrs. Gajendra Mohan Roy Chowdhury and Naresh Ch. Saha carrying on business under the trade name Messrs. P. N. Engineering Corporation, 105 Sovabazar Street, Calcutta (a); 1136A (SH) (Central) 6-7-64 (b).

34. Messrs. Anandilal Bagla, Shiv Kumar Agarwalla carrying on business under the trade name Anand Timber and Traders, 80 Nimtollaghat Street, Calcutta (a), 1137A (SH) (Central), 8-7-64 (b), Timber, planks (c); Timber for use in manufacture of packing box, wooden materials, planks (d).

35. Messrs. Indrajit Budhraja, Pushpal Rani Narula, Bimala Rani Narula, Mohanlal Jewat Mehta carrying on business under the trade name Mahavir Plastic Works, 30 Raja Nabakrishna Street Calcutta (a); 1138A (SH) (Central), 8-7-64 (b), Plastic powder, for use in the manufacture of plastic goods (d).

36. Srigopal Bagla carrying on business under the trade name Messrs. Sun Rise Timber Co, 67/18 Strand Road, Calcutta (a); 1139A (SH) (Central), 10-7-64 (b); Wood for use in the manufacture of sleepers, planks, buttons (d).

37. Shri Ram Gopal Sahania carrying on business under the trade name Messrs. Brahmaputra Tea Estate, 35 Chittaranjan Avenue, Calcutta (a), 1609A (SL) (Central), 4-7-64 (b); Tea (c); Tea seeds plant, machinary, spare parts and accessories, consumable stores e. g. lubricants, tea drier oil for manufacture of tea (d); Tea chests and components, hessian (g).

38. Shri Bimal Kumar Daruka carrying on business under the trade name Messrs. Zenith Commercial Co., 32 Metcalfe Street, Calcutta (a), 1610A (SL) (Central), 6-7-64 (b), Closets, urinals washbasins, p and s traps, foot rests, sinks, glazed tiles, bath tubes, firebricks, insulating bricks, fire clay mertar, stoneware pipes and fittings, cast iron, cistern and bath room fittings (c).

39. Shri Prodyut Das (Proprietor) carrying on business under the trade name Diamond Electrical Industries, 13 Collin Street, Calcutta (a), 905A (TL) (Central), 9-7-64 (b); Electrical choke, resistance and radio transformer (c).

S. K. BOSE, Commissioner.

No. 237 C. T.—23rd July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(c) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Shri Nanalal Mehta and Shri Pravin Chandra carrying on business under the trade name Bombay Leather Store (for) Shri Nandalal Mehta, Shri Pravin Chandra and Shri Navnitlal carrying on business under the trade name Bombay Leather Store, 71 Canning Street, Calcutta (a); 1383A(AT) (Central), 26-6-57 (b); 4-7-64 (h).

2 & 3. Shrimati Raj Gambhir carrying on business under the trade name Pinkto Chemicals, 7 Amratola Street, Calcutta (a); 1228A(AT) (Central), 6-2-62 (b); (A) Metallic stearate, phosphoric acid, carbon tetrachloride, ammonium carbonate, aluminium powder, mercury pure and its compounds, potassium persulphate, arsenic trioxide, ferrus sulphate, potassium permanganate, trichlore ethylene, oxalic acid, sodium nitrate (c), 4-7-64 (h)

4 & 5. Messrs. Kanailal Das, Balaram Das and Rajluxmi Dasi carrying on business under the trade name Panchanan Das & Sons, (S) 34 Pandit Purshottam Roy Street, Calcutta (for) 34 Khengrapatty Street, Calcutta (a), 283A(AT) (Central), 27-6-57 (b); 3-7-64 (h).

6. Shri Sashi Kant Kantilal Nanavaty carrying on business under the trade name S. Kant & Co., 71 Canning Street, Calcutta (a); 1293A(AT) (Central), 20-12-59 (b), (A) Plastic domestic utility products, plastic bottle corks, rubber gum boot, rubber hand gloves, rubber apron, plastic coated pipes (c); 6-7-64 (h)

7. Messrs. Habibar Rahman and Wasi Ahmed carrying on business under the trade name Beauty Shoe Stores, 131 Lower Chitpore Road, Calcutta (a); 1255A(AT) (Central), 6-7-62 (b); (A) Shoes (c); 7-7-64 (h).

8. Shri Rameshwarlal Lohariwala, Shri Kanhaiyalal Lohariwala, Shrimati Mohadevi and Ganpatrai Sagarmal Charity Trust carrying on business under the trade name Ganpatrai Sagarmal, 12 Armenian Street, Calcutta (a); 1132A(AT) (Central), 1-7-57 (b); (A) Cloves and mace (c), 15-7-64 (h).

9. Messrs. G. S. Nevatia, Sita Navatia, Sarala Nevatia and Arun Kumar Navatia carrying on business under the trade name Messrs. Auto Centre, 2A Theatre Road, Calcutta (a); 109B(BH) (Central), 31-10-60 (b); (A) Crockery (c); 3-7-64 (h).

10. Messrs. Bayer (India) Ltd., (S) 6 Russell Street, Calcutta (for) 36 Ganesh Chandra Avenue, Calcutta (a); (S) 836A(BH) (Central) (for) 1317A(SL) (Central) (b); 4-7-64 (h).

11. Messrs. Siemens Engineering & Manufacturing Co. of India Ltd., (S) Little Russell Street, Calcutta (for) 24 Chittaranjan Avenue, Calcutta (a); (S) 837A(BH) (Central) (for) 463A(BH) (Central) (b), 4-7-64 (h).

12. Messrs. Johnson & Johnson of India Ltd., (S) Middleton Street, Calcutta (for) 41 Chowringhee Road, Calcutta (a); 573A(BH) (Central), 8-7-61 (b); 6-7-64 (h).

13. (S) Shri Gopal Chandra Singha and Shri Gayaram Singha carrying on business under the trade name Messrs. Sree Gokul Chandra Singha (for) Messrs. Sree Gokul Chandra Singha, Moyrapukur, Bishnupur, Bankura (a); 68A(BK) (Central), 1-8-57 (b); 7-7-64 (h).

14. (S) Khan Bahadur Shaikh Mohd. Jan, Hafiz Sk. Mohd. Usman, Hafiz Sk. Mohd. Soleman, Mossemat Amina Khatoon and Saeeda Khatan carrying on business under the trade name Jansoon Iron & Steel Co. (for) Sk. Mohd. Jan carrying on business under the trade name Janson Iron & Steel Co., 80 Colootola Street, Calcutta (a); 425A(CL) (Central), 6-7-57 (b); 3-7-64 (h).

15. (S) Shri M. A. Jafar and Shri Iqbal Husain carrying on business under the trade name Brite Plastic Products (for) Shri M. A. Jafar carrying on business under the trade name Brite Plastic Products, 53 Phears Lane, Calcutta-12 (a); 1084A(CL) (Central), 25-1-61 (b); 3-7-64 (h).

16. (S) Messrs. R. L. Agarwalla, S. M. Kejriwal and Shyamsundar Gutgutia carrying on business under the trade name Dhanbad Electrical Works (for) Dhanbad Electrical Works, 54 Ezra Street, Calcutta (a); 1045A(CL) (Central), 25-7-60 (b), 3-7-61 (h).

17. (S) Shri Arjun Kumar Singhania, Shrimati Panna Debi and Radheshyam Singhania (Partners) carrying on business under the trade name Messrs. Pioneer Commercial Corpn. (for) Shri Arjun Kumar Singhania and Panna Debi (Partners) carrying on business under the trade name Messrs. Pioneer Commercial Corpn., 56/1 Canning Street, Calcutta (a), 1349A(CL) (Central), 8-2-61 (b); 6-7-64 (h).

18. Shri Mamraj Agarwal carrying on business under the trade name Trading Corporation, (S) P-15 C. I. T. Road, Calcutta (for) 22 Brabourne Road, Calcutta, Calcutta (a); (S) 1500A(CL) (Central) (for) 1064A(RB) (Central) (b); 5-7-64 (h).

19. (S) Shri Harilal Nayalchand Mehta carrying on business under the trade name Messrs. Oriental Traders (for) Shri Khadidas Nayalchand Mehta carrying on business under the trade name Messrs. Oriental Traders, 12 Lower Chitpur Road, Calcutta (a); 975A(CL) (Central), 5-11-59 (b); 7-7-64 (h).

20. (S) Shri Anath Chandra Ray carrying on business under the trade name Messrs. R. Omet & Co. (for) Messrs. R. Omet & Co., 12B Lower Chitpur Road, Calcutta (a); 712A(CL) (Central), 10-1-58 (b); 7-7-64 (h).

21. Shri Bimal Kumar Bhatia carrying on business under the trade name National Electric Corporation (Calcutta), 18 Ezra Street, Calcutta (a); 1452A(CL) (Central), 24-2-64 (b); (A) Electrical fittings, the following electrical goods: (1) Black tape, (2) Wires, (3) Ebonite bush, (4) Key holders, (5) Conduit pipes (c); 9-7-64 (h).

22. (S) Shri Debi Prasad Modi, Chandi Prasad Modi and Sontosh Kr. Modi carrying on business under the trade name Jugal Kishore Debiprasad (for) Jugal Kishore Debi Prasad, 161/1 Harrison Road, Calcutta (a); 436A(CL) (Central), 11-7-57 (b); 9-7-64 (h).

23. (S) Sarbasri Sudhir Kumar Sen, Mahima Ranjan Sen, Chittaranjan Sen and Prafulla Kumar Sen carrying on business under the trade name Sen & Brothers (for) Srabasri Sudhir Kumar Sen, Muhimaranjan Sen, Chittaranjan Sen and Prafulla Kumar Sen carrying on business under the trade name Sen & Brothers, 91 Netaji Subhas Road, Calcutta, (A) Calcutta (2) (a); (S) 95B(CR) (Central) (for) 1447A(CR) (Central) (b); 3-7-64 (h).

24. Shri Inder Chand Dalmia (Proprietor) carrying on business under the trade name Dalmia & Co., 138 Canning Street, Calcutta (a); 90A(CR) (Central), 19-6-57 (b); (A) Measuring tapes, steel tube (c); 3-7-64 (h).

25. Shri Rajani Kant Doshi (Proprietor) carrying on business under the trade name Doshi Dye's & Chemical Co., 11 Armenian Street, Calcutta (a); 1604A(CR) (Central), 19-4-63 (b); (A) Dyes and colour (c); 4-7-64 (h)

26. Shri Omprakash Gupta (Proprietor) carrying on business under the trade name Gupta Auto Agency, 116 Canning Street, Calcutta (a); 1672A(CR) (Central), 7-11-63 (b); (A) Grinders, polishers, machine tools (c); 6-7-64 (h).

27. Sarbasri Puranchand Gupta, Ram Chand Agarwal, Lachmandas Agarwal, Ramswarup Gupta and Ranbir Gupta carrying on business under the trade name Ranbir & Co., 77 Netaji Subhas Road, Calcutta (a), 754A(CR) (Central), 24-7-57 (b); (D) Hardware, (A) Tools, bolts, nuts, pipes, fuel equipments, ball balling, ball-bearings, electric motors, starters and switches (c); 4-7-64 (h).

28. Shri Sashikanta Doongershi (Proprietor) carrying on business under the trade name Saraswati Chandra Doongershi, 32 Netaji Subhas Road, Calcutta (a); 661A(CR) (Central), 15-7-57 (b); (D Iron and steel products all kinds of wire etc., (A) Stee strapings, pipe and fittings and wire products (c) 4-7-64 (h).

29. Sarbasri Govardhandas P. A., Yasraj Agarwalla and Shivraj Agarwalla carrying on busines under the trade name Govardhandas P. A., 32 Netaj Subhas Road, Calcutta, Calcutta (1) (a); 29B(CR (Central), 23-7-57 (b); (D) Brass and gun water steam and boiler fittings, m. s. galve and block water and steam pipes, tubes and fittings, tools and machinery parts, mill stores and hardware goods, (A Valves, cocks, pipe and pipe fittings, water meter crucibles, machineries, boiler fittings and sanitary fittings (c); (D) Tools, machinery, mill stores and hardware, (A) Valves, cocks and pipe fittings (d); 7-7-64 (h).

30. Messrs. Padmakumar Gupta, Hardwarimal Hetam Puria and Santosh Chandra Gupta carrying on business under the trade name General Stores & Bearing Corporation, 1 Bonfield Lane, Calcutta (a), 1628A(CR) (Central), 20-6-63 (b); (A) Bearings (c), 7-7-64 (h).

31. Messrs. Ebrahimbhoy Hassanally Tandiwala, Taherbhoy Hassanally Tandiwala, Haiderbhoy Hassanally Tandiwala and Taiabhoy Akbarbhoy Bookwala (Partners) carrying on business under the trade name Overseas Commercial Corporation, 135 Canning Street, Calcutta, (A) Calcutta (2) (a), (S) 96B(CR) (Central) (for) 1007A(CR) (Central) (b) 8-7-64 (h).

32. (S) Messrs. Niranjanlal Sharma, Kailash Chandra Sharma and Shyamsunder Sharma carrying on business under the trade name Messrs. Standard Mill Stores (for) Shri Niranjanlal Sharma (Proprietor) carrying on business under the trade name Messrs Standard Mill Stores, 40/1 Strand Road, Calcutta (a) 935A(CR) (Central), 17-9-57 (b); 10-7-64 (h)

33. (S) Sarbasri Raja Ram Gupta and Jayantilal Gupta (Partners) carrying on business under the trade name Messrs. Jayantilall Jagadish Prosad (for) Messrs. Jayantilal Jagadish Prosad, 117 Canning Street, Calcutta (a), 879A(CR) (Central), 19-8-57 (b), (A) Torch bulb, cutlery (c); 13-7-64 (h).

34. Sarbasri Vishwanath Nanda, Kailash Nath Nanda, Purushottam Nath Nanda, Surindra Nath Nanda, Shrimati Raj Karni, Upendra Nath Nanda and Ravinder Nath Nanda (Partners) carrying on business under the trade name Messrs. Tradelink Trader, 85 Netaji Subhas Road, Calcutta (a) 1428A(CR) (Central), 18-7-61 (b); (A) Brass rods tools, gun metal valves and hose pipes (c); 14-7-64 (h).

35. (S) Messrs. Lilavati N. Parekh, Indu Kumar N. Doshi, Niranjan N. Doshi and Manisha N. Parekh carrying on business under the trade name Atul Engineering Corporation (for) Shrimati Lilavati N Parekh (Proprietress) carrying on business under the trade name Atul Engineering Corporation, 67B Netaji Subhas Road, Calcutta (a); 335A(CR) (Central), 27-6-57 (b); 14-7-64 (h).

36. (S) Messrs. B. L. Pachisia and Govardhandas Binani carrying on business under the trade name Messrs. Plastics Enterprise (for) Messrs. B. L. Pachisi and Padma Binani carrying on business under the trade name Messrs. Plastics Enterprise, 38 Strand Road, Calcutta (a); 107A(CR) (Central), 21-6-57 (b); 3-7-64 (h).

37. (S) Messrs. Kanaiyalal S. Mody, Madanlal D. Mody, Anantrai D. Mody and Manmohan D. Mody carrying on business under the trade name Mody Brothers (for) Shri Kanayalal S. Mody and Shri Narendra Kr. S. Mody carrying on business under the trade name Mody Bros., P-11 New Howrah Bridge Approach Road, Calcutta (a); 1106A(CR) (Central), 26-9-58 (b); 13-7-64 (h).

38. Radio Club (Private) Ltd., 3 Mangoe Lane, Calcutta (a); (S) 875A(EL) (Central) (for) 94B(EL) Central) (b); (A) Hearing aids (c); 2-7-64 (h).

39. Messrs. Eastern Mfg. Co. Ltd., 3 Netaji Subhas Road, Calcutta (a); 44A(EL) (Central), 19-6-59 (b); After consumable stores, (S) E.g., batching oil for viz. (d); 7-7-64 (h).

40. Messrs. The Indian Cable Co. Ltd., 9 Hare Street, Calcutta (a); 95A(EL) (Central), 26-6-57 (b); (A) (1) Aluminium sheets, (2) Aluminium channels, (3) Aluminium angles, (4) Aluminium tees, (5) Aluminium plates, (6) Aluminium bars, (7) Transformers, (8) Transformer oil, (9) Capacitors, (10) Lamps, (11) Switches, (12) Switch boards (c); (D) For use in the execution of contracts: Iron and steel, non-ferrous sections and fittings, timber, insulators, cement for electrical engineering contracts, civil engineering contracts, constructional mechanical and railways engineering contracts for all kinds of electrical works and bricks, slates, sands (d); 9-7-64 (h).

41. (S) Shri Subhas Kumar Ghose (Proprietor) carrying on business under the trade name Calcutta Automobiles (for) Shri Subhas Kumar Ghose and Narendra Nath Sarker (Partners) carrying on business under the trade name Calcutta Automobiles, 10 British Indian Street, Calcutta (a); 518A(EL) (Central), 7-7-57 (b); 13-7-64 (h).

42. Messrs. Kohinoor Manufacturing Corporation (Private) Ltd., 5/1 Rosemery Lane, Howrah (a); 172A(HW) (Central), 11-7-57 (b); (A) Newsprint (c); 15-7-64 (h).

43. Messrs. Kedar Nath Chowdhury and Brijmohan Chowdhury carrying on business under the trade name Brijmohan Premkumar, Deshapriya Road, Jalpaiguri (a); 374A(JP) (Central), 17-11-58 (b); (A) Gram and gramdal (c); 24-6-64 (h).

44. Messrs. Malchand Agarwalla and Sohini Debi carrying on business under the trade name Bengal Tea Syndicate, Kadamtala Patgola, Jalpaiguri, (A) 7/2 Babulal Lane (2nd floor), Calcutta-7 (a); (S) 49B(JP) (Central) (for) 234A(JP) (Central) (b); 2-7-64 (h).

45. (S) Messrs. Sumermal Pugalia and Himat Singh Daga carrying on business under the trade name Messrs. Electro Power Plants (for) Shri Sumermal Pugalia and Shrimati Dhanapati Devi Surana carrying on business under the trade name Messrs. Electro Power Plants, 20 Netaji Subhas Road, Calcutta (a); 423A(LR) (Central), 24-7-57 (b); 4-7-64 (h).

46 (S) Sarbasri Pradeep Kumar Nagpal and Subhas Chandra Arora carrying on business under the trade name Messrs. Nagpal Mill Stores (for) Sarbasri Jagadish Chandra Nagpal, Pradeep Kumar Nagpal and Subhas Chandra Arora carrying on business under the trade name Nagpal Mill Stores, 10 Canning Street, Calcutta (a), 1284A(LR) (Central), 27-1-62 (b), 4-7-64 (h).

47. (S) Messrs. Keshardas Dhingra and Khemchand Dhingra carrying on business under the trade name Messrs. Western India Machinery Co. (for) Shri Keshardas Dhingra carrying on business under the trade name Messrs. Western India Machinery Co., 10 Canning Street Calcutta (a); 1013A(LR) (Central), 25-2-59 (b); 4-7-64 (h).

48. Shrimati Swarupa Das carrying on business under the trade name Messrs. Swarupa Das, 20 Strand Road, Calcutta (a), 561A(LR) (Central), 31-7-57 (b); (A) Skelp (c); 4-7-64 (h).

49. Shri R. K. Nair and Shri M. C. Menon carrying on business under the trade name Messrs. United Kerala Trading Co., 12B Netaji Subhas Road, Calcutta (a); 86A(LR) (Central), 19-6-57 (b); (A) Cashew nuts (c); 4-7-64 (h).

50. Messrs Lebong Tea Co. Ltd., 31 Netaji Subhas Road, Calcutta. (A) Additional place of business, (1) Badamtam Tea Estate, (2) Barnes bag Tea Estate, P. O Darjeeling, Darjeeling, West Bengal (a); (S) 158B(LR) (Central) (for) 761A(LR) (Central) (b); (A) Coal, fuel oil, tea garden machineries, tea garden manures, tea chests, tea garden machinery spare parts and also tea garden stores, when purchased under the managing agency of Messrs. Duncan Brothers & Co. Ltd. (c); 4-7-64 (h).

51. Messrs. Gungaram Tea Co. Ltd., 31 Netaji Subhas Road, Calcutta (a); 49B(LR) (Central), 5-12-57 (b); (A) Coal, fuel oil, tea garden machineries, tea garden manures, tea chests, tea garden machinery spare parts and also tea garden stores when purchased from the tea estates under the management of Messrs Duncan Brothers Co. Ltd. (c); 4-7-64 (h).

52. (S) Shri Gobinda Chandra Rakshit (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Gourhari Rakshit & Sons (for) Shri Gourhari Rakshit (Proprietor) carrying on business under the trade name Messrs. Gourhari Rakshit & Sons, 113 Monohardas Chawk, Calcutta (a); 989A(MR) (Central), 20-8-63 (b); 14-7-64 (h).

53 Messrs. Hindusthan General Trading Co. (Private) Ltd., 113 Monohardas Katra, Calcutta (a); 845A(MR) (Central), 17-11-59 (b); (A) Electrical bulbs, cables, holders and other electrical accessories (c); 15-7-64 (h).

54. (S) Shrimati Ela Basu (Proprietress) carrying on business under the trade name Messrs. Auspin Ghosh & Co. (for) Shrimati Nirmal Nalini Ghosh (Proprietress) carrying on business under the trade name Messrs. Auspin Ghosh & Co., 113 Netaji Subhas Road, Calcutta (a); 259A(MR) (Central), 28-6-57 (b); 16-7-64 (h).

55. Messrs Hydromatic Engineering (Private) Ltd., (S) 9/15 Swinhoe Lane, Calcutta-42 (for) 2/3D Keyatala Road, Calcutta-29 (a); (S) 819A(PG) (Central) (for) 798A(BH) (Central) (b); 4-7-64 (h).

56. Messrs. Cooling Ventilating Corporation, 38 Russa Road, Calcutta-33 (a), 685A(PG) (Central), 5-2-63 (b), (A) Refrigerator spare parts (c); 4-7-64 (h).

57. Messrs. Carter Pooler & Co. (Private) Ltd., 1 Kashinath Dutta Road, Calcutta-36 (a); (S) 820A(PG) (Central) (for) 70B(SH) (Central) (b); 7-7-64 (h).

58. Shri Raghupatiram Bhagat carrying on business under the trade name Messrs. Keshori Mineral Corporation, Jhalda, P. O. Jhalda, Dist. Purulia (a); 265A(PR) (Central), 17-3-61 (b); (A) Lime and lime stone (c); 13-7-64 (h).

59. Messrs. A. M. Arathoon (Private) Ltd., (S) 23/24 Radhabazar Street, Calcutta (for) India Exchange, 3rd floor, Calcutta-1 (a); (S) 1145A(RB) (Central) (for) 1175A(LR) (Central) (b); 3-7-64 (h).

60. Messrs. Chamanlal V. Sanghvi, Rasiklal V. Sanghvi, Champaklal V. Sanghvi, Prapul Chandra V. Sanghvi and Ravi Chand V. Sanghvi carrying on business under the trade name R. Champaklal & Co., 25 Old Chinabazar Street, Calcutta (a); 145A(RB) (Central), 1-7-57 (b); (A) Shopping bag, soap box, tumbler, basin, bucket, box, bread box, food container, picnic box, children box, storage bin, tote box, square box, jug, mini tub, bath tub, mug, cups, saucers, plates, ice bucket, peg table, egg beater, trays, bags, basket, spoons, strainers, combs, salt-paper box, lunch box , jars, pencil box, fly swat, brush, ice ball tray, baby pot, waste paper basket, bowl, ash trays, empty cases, mats, dry cleaner, necklaces, foot rules, dish, server, stand, hook, hangers, nap fix, toilet compedium, flower pot, tooth-picks, flower vase, clothes lines, ruler, clicks, plying cards, bath shower, holders, tea set, and parts, dinner set and parts, coffee set and parts, fruit set and parts, tiffin carrier, flasks, lamps, forks, knives, fry pans, sauce pan, degchi, suit cases, trolley, lemon set and parts, dabba, banda, ice cream set and parts, sani can, net cover-food cover, water bottles, corks, lips, frames, ice boxes, filters and parts peeler, jhara, laddles, tavetha, sanshi, tongs, rings, shoulders, ovens, toasters, telephone-carriers, sprays, craddles, grinders, legumes, greaters, scales, measuring tapes, measuring tools, shades, cloth (c); 3-7-64 (h).

61. (S) Shri Durlabhji Ukabhai Desai, Shri Kishore Chandra Durlabhji Desai and Shri Mahendra Durlabhji Desai carrying on business under the trade name Desai & Sons (for) Shri Durlabhji Desai carrying on business under the trade name Desai & Sons, 9 Ezra Street, Calcutta (a); 1101A(RB) (Central), 30-11-63 (b); 3-7-64 (h).

62. (S) Messrs. Hrishikesh Basu, Basanta De, Anil Kumar Raychowdhury and Anish Raychowdhury carrying on business under the trade name Basu & De (for) Messrs. Hrishikesh Basu and Basanta De carrying on business under the trade name Basu & De, 9 Lallbazar Street, Calcutta (a); 12A(RB) (Central), 25-5-57 (b); 4-7-64 (h).

63. Shri Padmanabhan Parameswaran carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); 1120A(RB) (Central), 24-2-64 (b); (A) Spermacethi and magnesium chloride (c); 4-7-64 (h).

64. Messrs. Sambhunath Dutta and Biswanath Dutta carrying on business under the trade name Sambhunath Dutta & Co., 14/2 Old Chinabazar Street, Calcutta (a); 506A(RB) (Central), 10-8-57 (b), (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., ink, lubricating oil, grease and cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods below: (1) Printed matters (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Printed matters (d); 4-7-64 (h).

65. (S) Shrimati Dhapi Devi, Shrimati Jhimi Devi, Shrimati Sua Devi, Shrimati Kheshar Devi, Shrimati Bhawari Devi, Shrimati Bimala Devi, Shrimati Narayani Devi, Shri Madanlal Maheswari, Shri Mahabir Prasad Maheswari and Shri Malchand Sarda (Partners) carrying on business under the trade name Messrs. National Saw & Plywood Work, 46 Strand Road, Calcutta (for) 9 Ezra Street, Calcutta, (A) Additional place of business at 9 Ezra Street, Calcutta (a); (S) 69B(RJ) (Central) (for) 808A(RB) (Central) (b); 6-7-64 (h).

66. (S) Shri Laduram Jalan and Shri Ramrichpal Jalan (Partners) carrying on business under the trade name Messrs. Laduram Ramrichpal & Co. (for) Shri Laduram Jalan, Shri Ramrichpal Jalan, Shri Ramprasad Agarwala and Shri Raghunath Misra (Partners) carrying on business under the trade name Messrs. Laduram Ramrichpal & Co., 56 Monohardas Street, Calcutta (a); 237A(RJ) (Central), 28-6-57 (b), 4-7-64 (h).

67. Shri Bhalanath Mukherjee (Proprietor) carrying on business under the trade name Messrs. R. C Chemical Works, 11 Manmatha Nath Ganguly Road, Calcutta (a); 606A(SH) (Central), 21-1-58 (b); (A) (1) Raw materials: Tallow, palm oil and cocoanut oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Soap and phenyle (d); 3-7-64 (h).

68. Shri Sanwalram Saraf carrying on business under the trade name Industrial Mining Corporation, 33 Raja Naba Kissen Street, Calcutta-5 (a), 1000A(SH) (Central), 20-2-63 (b); (A) Ferro manganese, lime stone, fire bricks, iron ore and horse nails (c); 3-7-64 (h).

69. (S) Messrs. Abani Mohan Pal Chawdhuri, Sushil Mohon Pal Chawdhuri and Rojat Mohon Pal Chawdhuri carrying on business under the trade name Shashi Knitting Mills (for) Shashi Knitting Mills, 5 Gopiroy Lane, Calcutta-5 (a); 548A(SH) (Central), 13-8-56 (b); 6-7-64 (h).

70. Messrs. Jaynarain Jhunjhunwalla, Kamala bi Jhunjhunwalla, Bijoy Kumar Jhunjhunwalla d Arun Kumar Jhunjhunwalla carrying on busiss under the trade name Messrs. Bharat Engineers Traders, (S) 65/1 Maharshi Debendra Road, lcutta (for) 5 Nimtollaghat Street, Calcutta (a); 6A(SH) (Central), 29-1-63 (b); 3-7-64 (h).

71. Shri Purushuttom Das Murarka (Proprietor) rrying on business under the trade name Messrs. ree Shiva Gouri Oil Mills, 234/2 Upper Circular oad, Calcutta (a); 790A(SH) (Central), 11-3-58 (b);) Raw materials: Rosin. In the actual process manufacture of the goods named below: Easter m (d); 13-7-64 (h).

72. Shri Radha Kishan Bagri carrying on busiss under the trade name Ramkishan Deokishan, Netai Halder Street, Calcutta-7 (a); 1094A(SH) entral), 22-2-64 (b); (A) Zinc, zinc block, zinc got (c); 15-7-64 (h).

73. Messrs. Kirti K. Keshavlal Shah, Pratapchand imanlal Shah and Vinod Chandra Keshavlal Shah rrying on business under the trade name Messrs. ras Engineering Co. (Calcutta), (S) 54 Ganesh andra Avenue, Calcutta (for) 35 Chittaranjan venue, Calcutta (a); 1530A(SL) (Central), 7-1-64); 4-7-64 (h).

74. Messrs. Mohsin A. Mogul Salbir M. Mogul, odul Hussain M. Mogul and Khozema M. Mogul rrying on business under the trade name Messrs. atim & Co., P-39 Mission Row Extension, Calcutta); 464A(SL) (Central), 30-7-57 (b); (A) Insulating aterials, carbon blocks and refrigerator parts (c); 7-64 (h).

75. (S) Shri V. K. Jogjiban and Shri K. Majithia rrying on business under the trade name Messrs. est Bengal Motor Part Agency (for) Messrs. West ngal Motor Part Agency, 24 Ganesh Ch. Avenue, lcutta (a); 396A(SL) (Central), 23-7-57 (b); 6-7-64).

76. Shrimati Swarnalata Chowdhury carrying on siness under the trade name Messrs. Hindusthan ading Co., 137 Bipin Behari Ganguly Street, lcutta (a); 496A(SL) (Central), 31-7-57 (b); (A) nds, wire nails, nuts and bolts, wires, pins, rivets d screws (c); 6-7-64 (h).

77. (S) Shri Parimal Kar Gupta carrying on busiss under the trade name Messrs. General Trading ndicate (for) Messrs. Parimal Kar Gupta & Satyena Nath Mukherjee carrying on business under the ade name Messrs. General Trading Syndicate, 21 pin Behari Ganguly Street, Calcutta (a); 113A(SL) entral), 27-6-57 (b); 6-7-64 (h).

78. (S) Vidya Devi Todi, Kamla Devi Todi, eokinandan Todi, Savini Devi and Jiwarajka and ariniwas Khaitan carrying on business under the ade name Messrs. Associated Electronic (for) amala Debi Todi, Deokinandan Todi, Savinidevi warajka and Hariniwas Khaitan carrying on busiss under the trade name Messrs. Associated Electonics, 10 Princep Street, Calcutta (a); 880A(SL) entral), 11-9-58 (b); (A) Radio parts and accessories or use in the manufacture of radio for sale (d); 7-64 (h).

79. Shri Kashi Prosad (Proprietor) carrying on business under the trade name Messrs. Mak Industries, 4 Chandney Chawk, ground floor, Calcutta (a); 1513A(SL) (Central), 6-12-63 (b); (A) Lathe machine (c); 8-7-64 (h).

80. Sarbasri Harilal Roy, Asis Kumar Nag and Benoy Kumar Bose (Partners) carrying on business under the trade name Messrs. Oriental Refrigeration Corporation, 17C Indian Mirror Street, Calcutta (a); 889A(TL) (Central), 1-5-64 (b); (1) Transformers to be used in refrigerator and air-conditioning machine, (2) Ice ball trays to be used in refrigerator, (3) Arcton 12 gas, arcton F22 gas (c); 4-7-64 (h).

81. (S) Shri Kashi Nath Mitra and Md. Sabir (Partners) carrying on business under the trade name Messrs. Tar Chemical Products (for) Shri Kashi Nath Mitra (Proprietor) carrying on business under the trade name Messrs. Tar Chemical Products, 62A Durga Charan Doctor Road, Calcutta (a); 619A(TL) (Central), 14-9-60 (b); 3-7-64 (h).

82. (S) Messrs. Inchek Tyres Limited, 19 Chowringhee, Calcutta (for) Messrs. General Tyres Limited, 19 Chowringhee, Calcutta (a); 69B(TL) (Central), 3-1-64 (b); 7-1-64 (h).

83. Messrs. International Combustion (India) Private Ltd., 101 Park Street, Calcutta-16 (a); 667A(TL) (Central), 28-6-57 (b); (A) Trafford sheets, tufflite sheets, asbestos ridges, louvres, paints, electric goods and components thereof, conveyors and components thereof, chutes and components thereof, idlers and components thereof, components of grinding machine, components of transformers, stringers, ganteries, trestles, pulley and its components, worm reducer and components thereof, tippler track and handrails, nylon roller, hard-wool planks, coupling, gravity take up, steel work structure for conveyor, components of boilers (c); 9-7-64 (h).

84. Shri Saligram, Shri Lekhraj, Shri Rushan Lal, Shri Manohar Lal, Shri Kirpa Ram and Shrimati Sheela Rani (Partners) carrying on business under the trade name Messrs. Thakur Das & Sons, 47 Old Hindusthan Buildings, Corporation Place, Calcutta (a); 103A(TL) (Central), 27-6-57 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Garments (d); 13-7-64 (h).

85. Shaik Delawar Hossain (Proprietor) carrying on business under the trade name Messrs. Bengal Hand Embroidery Home, (S) 13/1 Collin Lane, Calcutta-16 (for) 12/11A Lindsay Street, Calcutta (a); 186A(TL) (Central), 5-7-57 (b); 13-7-64 (h).

86. (S) (1) Nehal Chand Jethanand, (2) Jethanand Lilaram and (3) Hiranand Jethanand carrying on business under the trade name Messrs. Ram Chand Bros. (for) (1) Nehal Chand Jethanand, (2) Ram Chand Jethanand, (3) Jethanand Lilaram, (4) Hiranand Jethanand and (5) Narayan Das Jethanand (Partners) carrying on business under the trade name Messrs. Ram Chand Bros., A-1 New Market, Calcutta (a); 209A(TL) (Central), 6-7-57 (b); 14-7-64 (h).

87. (S) Shri Amitava Biswas, Shri Aloke Biswas, Shri Arun Biswas, Shri Ajoy Biswas, Shri Ashim Biswas, Shri Ashis Biswas, Shri Arobinda Biswas, Shri Arjun Biswas and Sm. Anuva Biswas (Partners) carrying on business under the trade name Messrs. Savoy Camera Stores (for) Messrs. Savoy Camera Stores, 4 Chowringhee Road, Calcutta, (A) Branch at 25 Bhupendra Bose Avenue, Calcutta (a); (S) 73B(TL) (Central) (for) 275A(TL) (Central) (b); 14-7-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 238 C. T.—23rd July 1964—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax ((West Bengal) Rules 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Inderchand Subhkaran, P-11 New Howrah Bridge Approach Road, Calcutta (a); 281A (CR) (Central), 27-6-57 (b); 10-7-64 (h).

2. Sarbsari Nandalal and Ram Prakash Madan carrying on business under the trade name United India Machinory Agencies, 89 Netaji Subhas Road, Calcutta (a); 1101A (CR) (Central), 20-9-58 (b); Belting, hose pipes, v-belts, ball-bearings, belt fasteners, hardwares (c); 7-7-64 (h).

3. Messrs. Jackson Press, 22 Gangadhar Babu Lane, Calcutta (a); 724A (CL) (Central), 11-3-58 (b); Printing machines, papers, ink and stationery (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Lables (ii) Job works (d); Gunny, thread and nails (g); 4-7-64 (h).

4. Messrs. Chowdhry Ramniwas and Chowdhry Ved Prakash carrying on business under the trade name K. K. Industries, 20 Maharshi Debendra Road, Calcutta (a); 431A (JK) (Central), 19-7-57 (b); Railway Iron craps, G. C. sheets, G. P. sheets, black sheet plates, joists, channels, angels, squares, rods, pati, flats, machine and machinery parts, fire bricks, fire clay (c); 15-7-64 (h).

5. Shri Snehamoy Das (Proprietor) carrying on business under the trade name Messrs. S. N. Singha, Mathurakanta Choudhury Road, Nabadwip, Nadia (a); 127A (KR) (Central), 3-3-61 (b); Cement and coal (c); 3-7-64 (h).

6. Shri Fekuram Shaw, Purnamashiram Shaw and Ekadashi Ram (Partners) carrying on business under the trade name Messrs. Fekuram Purnamashi Ram, 77 Kailash Bose Street, Calcutta (a), 520A (MK) (Central), 26-8-57 (b); Scrap iron (c); 14-7-64 (h).

7. Shri Lalji Sojpar Shah carrying on business under the trade name Ajanta Traders, 129 Radha bazar Street, Calcutta (a); 1131A (RB) (Central), 17-4-64 (b); Watch straps, (c); 10-7-64 (h).

8. Shri Chimanlal Mehra and Shri Ratan Chand Khanna (Partners) carrying on business under the trade name Messrs. New Variety Stores, 171A Harrison Road, Calcutta (a); 55A (RJ) (Central), 20-6-57 (b): Hosiery goods and handkerchief (c), 6-7-64 (h).

9. Shri Ghanshyam Pathak and Shri Achhulal Pathak carrying on business under the trade name Messrs. O. G. Pathak, N. G. Das Gupta Road, Purulia (a); 230A (PR) (Central), 31-3-59 (b); Timber (c); Timber. Provided that the goods are intended for use in the actual process of manufacture of goods named below for sale:-Furniture (d); 10-7-64 (h).

10. Messrs. Kishorilal Palaodia and Gourisankar Chowdhury carrying on business under the trade name Probhat Pictures, 3 Brojodulal Street, Calcutta-6 (a); 1077A (SH) (Central), 19-11-63 (b); Calender pictures (c); 4-7-64 (h).

11. Messrs. Banshidhan Shaw and Mewalal Shaw carrying on business under the trade name Banshidhan Shaw, 81/2 Belgachhia Road, Calcutta (a); 1012A (SH) (Central), 27-8-63 (b); 14-7-64 (h).

12. Sarbasri Sunil K. Sarkar and Kamalesh Ch. Bose (Partners) carrying on business under the trade name Messrs. Sree Bejoy Trading Co., 14-1A Grant Lane, Calcutta (a); 985A (SL) (Central), 10-8-57 (b); 4-7-64 (h).

13. Messrs. Mohanlal Sons, 8A Lindsay Street, Calcutta (a); 218A (TL) (Central), 8-2-57 (b); Woollen fabrics, cotton fabrics, rayon fabrics, nylon fabrics, all hosiery woollen, cotton, nylon or rayon, all ready made garments, millinery, haberdashery, haukies, umbrellas and parasoles, water-proof, all n. o. s. drapery, hosiery, ready-to-wear garments (c); Buckrams, linnings, buttons, reels and thread, machines, (d); 10-7-64 (h).

14. Messrs. Chamanlal & Bros (Private) Ltd., 8 Indian Mirror Street, Calcutta-13 (a); 152A (TL) (Central), 1-7-57 (b); 10-7-64 (b); (h).

S. K. BOSE, Commissioner.

No. 234C.T.—23rd July 1964. –In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. E-157929 ..	Messrs. Port Engineering Works Ltd., 8 Clive Row, Calcutta CR/683A.
2. A/7-878751 ..	Messrs. S. Pal Choudhury & Co. Private Ltd., 19 Maharshi Debendra Road, Calcutta, JK/352A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road: Calcutta.)
3. A/11-290818 ..	Messrs. British India Electric Construction Co. Ltd., 21 Netaji Subhas Road, Calcutta, LR/233A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhsas Road, Calcutta.).
4. A/11-938932 ..	Messrs. Ashwini Kumar & Co., India Exchange (3rd Floor) Calcutta, LR/299B. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta-1.)
5. A/11-875853 A/11-875866 A/11-875872 A/11-875881 A/11-875899	Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta-1, RB/110A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road., Calcutta.)

S. K. BOSE, Commissioner.

No. 235C.T.—23rd July 1964.—In pursuance of the provisions of sub-rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sals Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. C-018756 to C-018758, E-099486 to E-099488	Messrs. P. B. Traders, 184 Shyama Prasad Mukherjee Road, Calcutta-26, AL/59B
2. B-469818 to B-469825	Messrs. John Thompson (I) Pvt. Ltd., 4 Fairlie Place, Calcutta, LR/336B.
3. A-303568 to A-303570	Messrs. G. Rae & Co., 7 Sooterkin Street, Calcutta ; SL/714A.

S. K. BOSE, Commissioner.

No. 239 C.T. –23rd July 1964.–In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. N/0-008208 and N/0-038709.	Messrs. Gupta Engineering Co., 20 Netaji Subhas Road, Calcutta ; 118B(LR) Central. (Said to have been lost from the custody of the Bank of India Ltd., Calcutta, Post Box No. 220, Calcutta-1).
2. N/0-202041 ..	Messrs. C. D. Thakkar & Co., 22 Brabourne Road, Calcutta-1 ; 156A (RB) Central. (Said to have been lost from the custody of the United Commercial Bank Ltd., 2 India Exchange Place, Calcutta-1).

S. K. BOSE, Commissioner.

No. 240-C.T.–23rd July 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. N/0-151857 to N/0-151860.	Messrs. P. B. Traders, 184 Shyama Prasad Mukherjee Road, Calcutta-26 ; 36B(AL) (Central).
2. N-628112 to N-628115	Messrs. P. S. Subramania Pillai 2 Mullick Street, Calcutta 116A(AT) (Central),
3. N-594489 and N-594490, N-628271 to N-628280	Messrs. Chellam Trading Co., 2 Mullick Street, Calcutta, 54A(AT) (Central).
4. N/0-132741 to N/0-132745.	Messrs. Arcikem Co. Private Ltd., 14 Noormal Lohia Lane, Calcutta ; 244A (AT) (Central).
5. N-413846 to N-413850	Messrs. Morakwa Stores, 208 Cross Street, Calcutta, 939A (AT) (Central).
6. N-024082 to N-024089	Messrs. Cupuj Industries, 8 K. D. Jalan Road, P. O. Ghusury Howrah ; 476A(HW) (Central)
7. N-370429 to N-370435	Messrs. Jajodia Mercantile Company Private Ltd., 14 Netaji Subhas Road, Calcutta ; 398A. (LR) (Central).
8. N/0-316084 to N/0-316100.	Messrs. John Thompson (I) Pvt. Ltd., 4 Fairlie Place, Calcutta ; 146B(LR) (Central).
9. N-010842 to N-010850	Messrs. G. Rae & Co., 7 Sooterkin Street, Calcutta; 214A(SL) (Central).

S. K. BOSE, Commissioner.

No. 241-C.T.—23rd July 1964.—It is notified for general information that the following forms E-I/E-II for certificate under sub-section (2) of the section 6 of the Central Sales Tax Act, 1956, have been cancelled :—

Serial No. of the Forms E-I/E-II which have been cancelled.	Name, address and R. C. No. of the dealer to whom the forms E-I/E-II were issued by the appropriate Commercial Tax Officer.
1	2
1. E-I. 018647 to E-I. 018650.	Messrs. John Thompson (I) Pvt.; Ltd., 4 Fairlie Place, Calcutta 146B(LR) Central.
2. E-II. 006914 to E-II. 006917.	Messrs. John Thompson (I) Pvt. Ltd., 4 Fairlie Place, Calcutta ; 146B(LR) Central.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SRAVANA 29] THURSDAY, AUGUST 20, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 242 C. T.—30th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sk. Md. Aspia carrying on business under the trade name Messrs. S. M. Aspia & Co., 8 Bhukailash Road, Calcutta-23 (a); AL/1024A, 15-7-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea chests (c).

2. Shri K. Chacko Verghise carrying on business under the trade name Messrs. A. V. Industries, 11 Ibrahim Road, Calcutta-23 (a); AL/1025A, 16-7-64 (b), (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for manufacture of the goods named below. (i) Steam and hydraulic engine packings (c).

3. Shri Niranjanlal Goenka carrying on business under the trade name Bharat Timber Trading Co., R. C. Banerjee Lane (Ghanti Goli), Asansol, P. O. Asansol, Dist. Burdwan (a); AS/2515A, 10-7-64 (b); Timber, sized wood (d).

4. Shri Samir Kumar Mukherjee carrying on business under the trade name Ramkrishna Mistanna Bhander, Rampurhat, Dist. Birbhum (a); AS/2516A, 15-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeats, nonta khabar, tea (c).

5. Shrimati Chandro Debi Jain and Shri Kailash Chand Jain (Partners) carrying on business under the trade name Jaina Auto Supply Co., 11 Amratola Street, Calcutta (a); AT/3983A, 23-7-64 (b).

6. Shri Nirmal Kumar Chatterjee carrying on business under the trade name Messrs. Bengal Woodcrafts, 11 Panchanantala Road, Plot No. 4, Calcutta-19 (a); BH/3665A, 14-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, wooden door and window frames (c); Logs, sized timber, scantlings (d).

7. Messrs. Munshi Awlad Rasul, Munshi Abdul Kashim Munshi Mohamad Yasin, Munshi Mohamed Idris, Munshi Abdul Rahman, Zehara Khatoon, Munshi Abdul Fattar and Munshi Abdul Sattar carrying on business under the trade name Fakir Mohammed & Sons, 161/1 Harrison Road, Calcutta (a); CL/3736A, 13-7-64 (b).

8. Shri Kishanchand Bhanshali (Proprietor) carrying on business under the trade name Hind Industrial Enterprises, 1 Bonfield Lane, Calcutta (a); CR/3485A, 17-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cable connector and bolts (c); Welding accessories, pipe fittings, stainless steel, round, tools, measuring implements (d).

9. Messrs. Ganeshlall Sadani and Ram Gopal Sadani carrying on business under the trade name Madras Mills Emporium, 3/1/2 Armenian Street, Calcutta (a); CR/3486A, 21-7-64 (b); Readymade garments (d).

10. Shri Sital Prasad Singh (Proprietor) carrying on business under the trade name Sital Prasad Singh, Sombariahat, P. O. Fagu, Darjeeling (a); DJ/1086A, 21-7-64 (b); Groundnut, groundnut oil, cocoanut oil, umbrella, hosiery goods, readymade garments, cosmetics, stationery, toilet goods, medicines, glass (d).

11. Messrs. Bishan Ch. Sharma, Nanuram Agarwala and Ram Kishan Agarwala carrying on business under the trade name Messrs. Sree Krishna Pipe Industries, 2 Nutanpara Road, Liluah, Howrah (a); HW/2791A, 17-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) G. i. pipe and b. i. pipe (c).

12. Messrs. Arjun Patel, Devji Patel, Nathuram Patel and Ratanshi Patel carrying on business under the trade name Pokar Saw Mill, 149 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2792A, 17-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Planks and packing boxes (c).

13. Shri Sunil Kumar Dutta carrying on business under the trade name Messrs. Dutt Engineering Concern, 1 College Ghat Road, Shalimar, Howrah (a); HW/2793A, 21-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machine parts, spare parts, accessories, ferrous and non-ferrous metal parts (c).

14. Messrs. Ajit Kumar Das, Amar Kumar Das and Ranjit Kumar Das carrying on business under the trade name Lakshmi Engineering Works, 14 Ashu Bose Lane, Howrah (a); HW/2794A, 21-7-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., machine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Valves (c).

15. Shri Janaranjan Ghosh carrying on business under the trade name Messrs. Pioneer Trading Syndicate, 6 Umesh Ch. Chatterjee Lane, P. O. Santragachi, Howrah (a); HW/2795A, 23-7-64 (b); Building materials, non-ferrous metals, hardwares and electrical goods (d).

16. Messrs. Sishir Ranjan Bhowmick and Sarit Ranjan Bhowmick carrying on business under the trade name H. B. S. Industries, 10/B Sikdarpara Street, Calcutta (a); JK/3345A, 18-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., burnt mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Brass padlock and (ii) Tower bolts for sale (c).

17. Messrs. Kishorilal Bharania, Omprakash Bharania, Atmaram Jindal and Ramawtar Singh Bharania carrying on business under the trade name Kishorilal Omprakash, 129 Cotton Street, Calcutta (a); JK/3346A, 20-7-64 (b); (1) Raw materials required for use in the actual process of manufacture of the goods named below: (i) Hessian bags and gunny bags for sale (c); Hessian, jute twine, cotton waste (d).

18. Messrs. Tarachand Bindawala, Jamunadas Gupta and Sm. Lachhmi Devi Gupta carrying on business under the trade name Bindawala Industries Corporation, 6 Hanspukur 1st Lane, Calcutta-7 (a) JK/3347A, 23-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, cutting oil, acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Aluminium conductor steel reinforced, all aluminium conductor, bare copper conductor, light and medium steel wire ropes, wire drawing of different gauges from m. s. rod coils for sale (c).

19. Messrs. Handicrafts Products Co-operative Society Ltd. carrying on business under the trade name Messrs. Handicrafts Products Co-operative Society Ltd., 25D Swallow Lane, Calcutta (a) LR/3593A, 10-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for the sale the goods named below: (i) Portfolio bags, (ii) Ladies bags, (iii) Sandal, (iv) Leather belts, (v) Suitcase, (vi) Leather cigarette cases and (vii) Leather nose ties Portfolio bags (d).

20. Messrs. The Calcutta Steam Navigation Co. Ltd. carrying on business under the trade name Messrs. The Calcutta Steam Navigation Co. Ltd., 7 Fairlie Place, Calcutta (a); LR/3594A, 20-7-64 (b); (1) Steel plates, (2) Angles, (3) Rivets, (4) Timber (logs), (5) Paints, (6) Crude oil, (7) Kerosene oil, (8) Tarpaulin, (9) Gas, (10) Electrodes, (11) Bolts and nuts and (12) Cast iron (d).

21. Messrs. Thomas Duff & Co. (India) Private Ltd. carrying on business under the trade name Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta (a); LR/3595A, 23-7-64 (b); Hessian cloth (d).

22. Shri Bhagwandas Shaw carrying on business under the trade name Messrs. U. P. Taper Roller Stores, 81 Madan Mohan Burman Street, Calcutta (a); MK/3767A, 18-7-64 (b); Ball bearing, taper roller bearing (d).

23. Shri Bhaskar Kumar Chanda carrying on business under the trade name Messrs. Hindusthan Traders, 28 Upper Chitpore Road, Calcutta (a); MK/3768A, 20-7-64 (b); Pipes and pipe fittings and taps, aluminium strips, coks and valves (d).

24. Shri Srikanta Banerjee and Shri Bishnupada Banerjee carrying on business under the trade name Messrs. Banerjee Timber Industries, 20 Ultadanga Main Road, Calcutta, Calcutta (1) (a); MK/262B, 21-7-64 (b); (1) Raw materials, viz., timber and casein. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Veener and plywood for sale (c).

25. Shri Souren Banerjee carrying on business under the trade name Messrs. Industrial Machines Supply, 16/1 Sastitola Road, Calcutta (a); MK/3769A, 23-7-64 (b); Electric starters, pumps, motors and engines and parts thereof, copper sheets, tapes and wires, cotton insulation tapes, carbon telra chloride (d).

26. Shri Jogi Charan Ghose (Proprietor) carrying on business under the trade name Messrs. Jogi Charan Ghose, Benoy Sarkar Road, Malda (a); ML/757A, 10-7-64 (b).

27. Bhubaneswar Roy (Proprietor) carrying on business under the trade name Messrs. Sree Gopal Hardware Stores, New Market, Balurghat, West Dinajpur (a); ML/758A, 17-7-64 (b); Locks and keys, paints, varnishes, linseed oil, sanitary and plumbing materials, ropes, lime, sand paper, survey instruments, weights and measures, knobs, rings, altrap, screw, chains, nut-bolts, kabja, handle, bolts, nails, washers, axes, knife, scissors, da, hasua, korni, weighing scales, chairs, almirah, baskets, canvas, hessian cloth, hurricane, hasack, dimlight, glass and glass wares, colour, dyes, brush, small tools of carpenters, tubewell parts, metal nets, sewing machine parts, karai, balti, towa, ventilator, pipes, alkatra, puding, belcha, gati, emery paper and cloth, stone grinder, sabal, wood oil, earth oil, tarpin, kitchen materials, durmush, hamandista, iron, drum, haturi, angle, rods, chaluni, haskol, dumsi, jalkati, kua-kata, sil-pata, chandan-pata (d).

28. Shri Raojibhai Patel carrying on business under the trade name Messrs. Raojibhai Patel, P. O. Dubra, Dist. Purulia (a); PR/442A, 17-7-64 (b); Bidi tobacco and bidi leaves (d).

29. Shri Sunil Kumar Ghosh carrying on business under the trade name Messrs. Sunil Motors, Near Court, Tara Press Building, P. O. and Dist. Purulia (a); PR/443A, 21-7-64 (b); Motor spare parts, spring, fan belt, tube, battery and distilled water (d).

30. Shri Sudhangshulal Banerjee carrying on business under the trade name Messrs. Banerjee Sweets, 26/49 Dum Dum Road, Calcutta-2 (a); SH/3506A, 18-7-64 (b); (1) Raw materials, (3) Consumable stores, e.g., coal and fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Snacks and sweets (c).

31. Shri Gigraj Agarwalla carrying on business under the trade name Messrs. Arunodaya Trading Corporation, 12A Harlal Mitra Street, Calcutta (a); SH/3507A, 21-7-64 (b); Veneer, timber (d).

32. Messrs. Pran Shankar Chhaganlal, Balkishan Maganlal and Shambhu Prosad Maganlal carrying on business under the trade name Messrs. Shankar Pratisthan, 17 R. G. Kar Road, Calcutta (a); SH/3508A, 23-7-64 (b); Biri leaves (d)

33. Shri Motilal Kejriwal carrying on business under the trade name Messrs. Moti Electronics, 21 Sooterkin Street, Calcutta (a); SL/4191A, 14-7-64 (b); Radio parts (d).

34. Shri Kali Charan Chatterjee carrying on business under the trade name Messrs. K. C. Chatterjee & Bros., 126/127 Chandney Chawk, 3rd Gate, Calcutta (a); SL/4192A, 15-7-64 (b); Drill bit, tool bit, hacksaw blade, hacksaw frame, hand drill, wrench, pliers, screw driver, oil can, hammer, chiesel, cut plane, wire gauge, allen key, measuring tape, pinceis, rowal plug handle, rowal plug bit, file, tin snif, grinding stone, jack plane, glass cutter, tap and dies, brass and iron hinges, screw, tower bolts, iron pad bolts, iron nuts and bolts, aluminium hinges, door handles, screw hooks, gate hook (d).

35. Shri Ram Prakash Bansal carrying on business under the trade name Messrs. New Stars Corporation, 30 Ganesh Chandra Avenue, Calcutta (a); SL/4193A, 15-7-64 (b); Lathes, capstans, planners, shapers, milling machine, grinders, drilling machines, slotting machines, welding machines, electric motors, pumps, diesel engines, compressors, switches and starters, sewing machine, electric fan, washing machine, mining machines, coal cutting machine, chemical, electrodes, gas welding rods, electric welding rods, welding flux, welding shields, welding mesh, welding and cutting torches, pressure gauge, welding gloves, hose pipes, welding aprons, chipping hammers, cylinder keys, cylinders trolley, oxygen regulator, acetyline regulator, refrigerators, spin dryers, mixers, geesers, cooking range, hot plates, hot oven, heaters, toasters, coffee perculators, hair dryers, shavers, vacuum cleaners, special plug (smelling) basins, pans, foot rests, commodes, sinks, urinal, c. p. waste plug chain and couplings, c. p. pillar tap for basin, cistern, chromium plated hot and cold mixing tap, shower arm chromium plated, cocks, stop cock-side and cocealed, mixture two ways, chromium plated distrinctive bath showers, chromium plated combination bath fittings (d).

36. Shri Mahadeva Naskar (Proprietor) carrying on business under the trade name Mahadeva Naskar, Bonderbill, Raghunathpur, Hooghly (a); SP/1676A, 16-7-64 (b); (1) Raw materials, (3) Consumable stores, e.g., firewoods and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tiles (c).

S. K. BOSE, Commissioner.

No. 243 C. T.—30th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and

in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:

Notes. -(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Jiban Kumar Das and Shri Ranjit Kumar Das carrying on business under the trade name Messrs. East Bengal Friends Society, 112 Ashutosh Mukherjee Road, Calcutta, 108B Ashutosh Mukherjee Road, Calcutta (a); AL/19B, 20-9-41 (b); (A) Umbrella (d); 17-7-64 (e).

2. (S) Shri C. L. Gupta and Shri Adarsh Kumar Gupta carrying on business under the trade name Messrs. Associated Chemical Industries (for) Shri C. L. Gupta carrying on business under the trade name Messrs. Associated Chemical Industries, 50/1B Harish Mukherjee Road, Calcutta (a); AL/235A, 29-8-53 (b); 18-7-64 (c).

3. (S) Shri Dhirendra Nath Dey, Joydeb Kumar Dey, Anil Kumar Dey and Krishna Chandra Dey carrying on business under the trade name Messrs. Dhirendra Nath Dey & Bros. (for) Shri Dhirendra Nath Dey, Joydeb Kumar Dey and Anil Kumar Dey carrying on business under the trade name Messrs Dhirendra Nath Dey & Bros., 106 Kalibazar, Kidderpore, Calcutta-23 (a); AL/3A, 18-9-41 (b); 18-7-64 (e).

4. Shrimati Monorama Vyas, Shrimati Joyashri Vyas, Shri Dinakarrai Vyas and Shri Arvind Kr. Vyas carrying on business under the trade name Associated Timber & Furnishers Co., G. T. Road, Asansol, Burdwan (a); AS/2482A, 20-2-64 (b); (A) Cane furniture, wooden furniture, steel furniture, dunlop mattress, air-conditioner and refrigerators (d); 10-7-64 (e).

5. Messrs. Sagarmall Agarwalla, Jagdish Pd. Agarwalla and Shyamlal Agarwalla carrying on business under the trade name Messrs. Sagarmal Agarwalla, M. A. Street No. 2, Asansol (a); AS/2037A, 26-12-59 (b); (A) Cocoanut oil, groundnut oil, til oil, fruit juice, fruit jam, fruit jelly, fruit squash, fruit syrup, pickles (d); 14-7-64 (e).

6. Messrs. Pitambar Banerjee, Bishambar Banerjee, Digambar Banerjee and Nitambar Banerjee carrying on business under the trade name Ambar Brothers, (S) 16 Raha Lane, Asansol, Dist. Burdwan (for) 4 A. T. Chatterjee Road, Calcutta-31, (D) 4 A. T. Chatterjee Road, Calcutta-31, (A) 34 Ashutosh Mukherjee Road, Calcutta-20 (b); (S) AS/177B (for) PG/106B (b); 16-7-64 (e).

7. Shri Abbas Fazle Hussain, Shri Amir Fazle Hussain and Shri Fazle Hussain Ishabhai carrying on business under the trade name Fazle Hussain & Brother, 44 Armenian Street, Calcutta (a); AT/788A, 24-9-41 (b); (A) Butyl acelate and butyl alcohol (d); 17-6-64 (e).

8. Shri Ratilal Shah and Shri Navnitlal Shah carrying on business under the trade name Shah & Co., 71 Canning Street, Calcutta (a); AT/3691A, 12-9-60 (b); (A) Dot pen and parts (d); 18-7-64 (e).

9. Shri Narayan Das Bhanja carrying on business under the trade name Paramount Trading Corporation, 71 Canning Street, Calcutta (a); AT/3559A, 27-5-59 (b); (A) (1) Raw materials (pig iron, cast iron and scraps, brass screw, nuts), (3) Consumable stores, viz., black japan, bitumen, galvanized wire, hoop iron. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Cast iron manhole and inspection covers, and (ii) Cast iron pipes and pipe fittings valves (c); (A) Cast iron manhole and inspection covers, cast iron pipes and fittings and valve, water and gas pipe fittings, (D) Toilets, photographic goods, cycle parts, copper staples (d), 18-7-64 (e).

10. (S) Shri Devji Haribhai Patel (Proprietor) carrying on business under the trade name Devji Haribhai Patel & Co. (for) Sarbasri Devji Haribhai Patel, Govindlal Bhagwanji Patel, Premji Kurji Patel, Maganlal Dharamshi Patel and Hirji Dharamshi Patel (Partners) carrying on business under the trade name Devji Haribhai Patel & Co., (S) 4 Ramji Das Jethia Lane, Calcutta (for) 4 Rupchand Roy Street, Calcutta (a); AT/2996A, 10-1-53 (b); 20-7-64 (e).

11. Messrs. Makhan Lal Chakraborty and Kriti Mitter carrying on business under the trade name Messrs. Kem Foundry & Steel Works, 40 Tangra Road, Calcutta (a); BH/3574A, 3-1-64 (b); Insert "C. i. bends" after the word "Radiator" (c); 10-7-64 (e).

12. Shri Purushotam Lal Sarun carrying on business under the trade name Messrs. Subhas Trading Co., 214/1/5 Acharya Jagadish Bose Road, Calcutta (a); BH/3420A, 26-9-62 (b); (A) G. c. sheet, g. p sheet and skelp coils (d); 10-7-64 (e).

13. Shri V. R. Sonti carrying on business under the trade name Messrs. Ascu Wood Products, 7/1 Elgin Road, Calcutta-20 (a); BH/3596A, 6-2-64 (b); Insert (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wood preservative (c); 10-7-64 (e).

14. (S) Messrs. Prakash Chandra Mitra, Santosh Kumar Mitra and Sanat Kumar Mitra carrying on business under the trade name Home Industries (for) Messrs. Home Industries, 80 Chowringhee Road Calcutta (a); BH/2533A, 29-8-63 (b); 13-7-64 (e).

15. (S) Messrs. Hanuman Prosad Haralalka, Indra Narayan Haralalka, Badrinarayan Haralalka, Joynarayan Haralalka and Subhas Chandra Haralalka carrying on business under the trade name Ramrickdas Haralalka (for) Shri Hanuman Prasad Haralalka (Proprietor) carrying on business under the trade name Messrs. Ramrickdas Haralalka, 75G Paddapukur Road, Calcutta-20 (A) Calcutta-1 (a); (S) BH/357B (for) BH/1952A (b); Insert "(1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3)

Consumable stores, viz., lubricant. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Garment" (c); (A) Hosiery goods and garments (d); 13-7-64 (e).

16. Messrs. Bimal Kumar Churiwalla, 8/1 Loudon Street, Calcutta (a); BH/348B, 21-1-64 (b); (A) Steel bars, dextrime powder (d); 14-7-64 (e).

17. Messrs. Dhandhania Brothers (Private) Ltd., S) 4 Middleton Street, Calcutta-16 (for) 135 Canning Street, Calcutta (a); (S) BH/3666A (for) CR/1992A (b). 14-7-64 (e).

18. Messrs. Anil Kumar Sen and Asoke Kumar Sen carrying on business under the trade name Messrs. A. K. Sen & Co., (S) 55 Bright Street, Calcutta (for) H. L. Sarkar Road, Bansdroni, 24-Parganas (a); (S) BH/3667A (for) PG/2842A (b); 14-7-64 (e).

19. Messrs. Anukul Ch. Das, Ajit Kumar Das, Anil Kumar Das and Anna Kr. Das carrying on business under the trade name Das Brothers, 38A Chakraberia Road (South), Calcutta-25 (a); BH/3395A, 2-6-62 (b); (A) Electric motors, fans, pumps, dynamos (d); 14-7-64 (e).

20. Messrs. Skabco (Private) Ltd., 18/52 Dover Lane, Calcutta (a); BH/337B, 24-7-63 (b); (A) Tractor (d); 14-7-64 (e).

21. Messrs. Purushottam K. Patel, Sadhuram P. Patel, Chimanbhai P. Patel, Manubhai P. Patel, Kantibhai P. Patel and Jayant Kumar P. Patel carrying on business under the trade name Messrs. Purushottam K. Patel & Co., 27A Elgin Road, Calcutta-20 (a); BH/3581A, 22-1-64 (b); (A) Hessian (d); 16-7-64 (e).

22. Shri Manik Lal Chatterjee carrying on business under the trade name Messrs. Shib Sankar Cycle Stores, Keranibazar, Bankura (a); BK/269A, 3-12-56 (b); (A) Electric fan (d); 10-7-64 (e).

23. (S) Shri Satyanarain Goenka, Shrimati Mani Devi Goenka and Shrimati Mahadevi Goenka carrying on business under the trade name Messrs. Goenka Stores (for) Shri Satyanarain Goenka carrying on business under the trade name Messrs. Goenka Stores, Subhas Road, Bankura (a); BK/519A, 19-11-62 (b); 10-7-64 (e).

24. (S) Shri Bhanwarlall Bothra, Shri Hansraj Bothra and Shri Nirmal Kumar Bothra, minor, represented by him father and natural guardian Shri Punam Chand Bothra carrying on business under the trade name Messrs. Bhairabdan Bhowrilal (for) Shri Punam Chand Bothra (Proprietor) carrying on business under the trade name Bhairabdan Bhowrilal Bothra, Sitalkuchi Road, Mathabhanga, Cooch Behar (a); CB/126A, 20-3-51 (b); (D) Gold, silver (d); 20-7-64 (e).

25. M. Zahur Ahmed carrying on business under the trade name Merit & Co., (S) 80 Colootola Street, Calcutta (for) 297|1 Upper Circular Road, Calcutta (a); (S) CL|3734A (for) SL|3778A (b); 10-7-64 (e).

26. Messrs. Pour Farming (Private) Ltd., (S) 165 Lower Chitpur Road (for) 3 Jogomohan Mullik Lane, Calcutta (a); (S) CL|3735A (for) JK|253B (b); 10-7-64 (e).

27. Messrs. Kedar Nath Daga and Dwarkadas Daga carrying on business under the trade name Industrial Components Corporation, 36 Ezra Street, Calcutta (a); CL|3413A, 16-5-62 (b); (A) Waterproofing compound, cane baskets, asbestos sheets, steel rods, coir rope (d); 13-7-64 (e).

28. Shri Deokinandan Mohansaria carrying on business under the trade name Messrs. Star Industries (India), 8 Madan Mohon Barman Street, Calcutta (a); CL 3020A, 20-1-59 (b); (A) Grease (d); 14-7-64 (e).

29. Bai Rukshana Kasam, Bai Sakina, Bai Asfana, Md. Nakib, Haji Iqbal, Haji Jafar and Haji Amin carrying on business under the trade name Haji Amin carrying on business under the trade name Haji Abdul Rahaman Haji Abdulla, 12 Zakaria Street, Calcutta (a); CL|520A, 2-7-42 (b); (A) Cosmetic (d), 15-7-64 (e).

30. (S) Shri Rabindra Nath Rana carrying on business under the trade name R. Rana & Co. (for) Messrs. R. Rana & Co., 74 Chittaranjan Avenue, Calcutta (a); CL|2170A, 21-4-51 (b); 15-7-64 (e).

31. (S) Arjan Kessumal Nathani and Jairamdas Kessumal Nathani carrying on business under the trade name Raj Electric Stores (for) Arjan Kessumal Nathani carrying on business under the trade name Raj Electric Stores, 54 Ezra Street, Calcutta (a); CL 3417A, 24-5-64 (b); 16-7-64 (e).

32. Ratan Lal Todi, Savitri Devi Todi, Sita Devi Patodia and Bhagwati Debi Singhania carrying on business under the trade name Todi International, 32 Ezra Street, Calcutta (a); CL|3713A, 15-5-64 (b); (A) Telephone amplifier, tape recording attachment (d); 17-7-64 (e).

33. (S) T. K. Moidoo Haji Alias Thottan Kunhi Moidoo Haji, T. K. Aboo Haji Alias Thotton Kunhi Aboo Haji and T. Aboobacker Alias Thotton Aboobacker carrying on business under the trade name P. M. Packi & Company (for) Messrs. P. M. Packi & Company, 1 Teritta Bazar Street, Calcutta (a); CL|99B, 15-12-47 (b); 18-7-64 (e).

34. (S) Shri A. K. Roy Chowdhury and Shrimati Renuka Ghose carrying on business under the trade name A. Chowdhury & Co. (for) Messrs. A. Chowdhury & Co., 94 Chittaranjan Avenue, Calcutta-12 (a); CL|2558A, 19-2-54 (b); 18-7-64 (e).

35. Jogmohan Govindjee, Purshottam Sundar Das, Khatau Sundardas, Haridas Sundardas and Sakerbai carrying on business under the trade name Damodar Hunsraj, 2 Manook Lane, Calcutta (a); CL|662A, 24-9-41 (b); (A) Switches, flood light, lamps, tools and accessories and drill bits (d); 18-7-64 (e).

36. (S) Hajra Bi carrying on business under the trade name Messrs. Halifex Trading Co. (for) Md. Yonnus carrying on business under the trade name Haliflex Trading Co., 6 Colootola Lane, Calcutta (a); CL|3267A, 13-3-61 (b); 20-7-64 (e).

37. Messrs. Ratan Lal Todi, Savitri Devi Todi, Sita Devi Patodia and Bhagwati Debi Singhania carrying on business under the trade name Todi International, 32 Ezra Street, Calcutta (a); CL|3713A, 15-5-64 (b); (A) Galvanised wire nettings (d); 23-7-64 (e).

38. Shri Sayauddin Hassanally, Mohammedbhai Akbarally, Shabirbhai Alibhai Saifuddin Alibhai (minor) and Badaraddin Akbarally carrying on business under the trade name Messrs. Sujauddin & Co., 75 Netaji Subhas Road, Calcutta (a); CR|1217A, 6-2-47 (b); (A) Tools, pipe, pipe fittings, machinery, spare parts, ferrous and non-ferrous metal sheet, rods, pipe, wire, wire-nettings, wire nails, small engines and spare parts, pumps and spare parts, motors, switch, starters, wires, nuts, bolts, washers, rivets, bearings, blocks, pulley, steel balls, measuring and weighing instruments, engineering instruments, beltings, belt fasteners, belt hooks, emery paste, powder and emery paper, lubricating oils, grease, grinder, chucks, brake lining, shaftings, letters and figures punches, sockets, oil can, blowers, grease cup, paints, screws, leather valve, leather bucket, rubber hose and tubing, canvas hose pipe, sheets, rubber sheets and wheels, iron dhomela, packings, shovel, kodali, crow bar, hammer, c. i. and g. i. buckets, pans, angles, channels, hand gloves, lock, anvils, brass nettings, boiler tube and fittings, blow lamp, brass lamp, brass nails, brushes, copper netting, coir, coir string, busket, chain carbon steel, springs, handles, flexible pipe, earth auger, emery cloth, welding instruments, electrical goods, rubber made goods, ropes, wires, melting pots, lifting tackles, levelling instruments, clips, holders (d); 18-7-64 (e).

39. Shri Nrisingha Prosad Nandy, Satyanarayan Nandy, Gour Prosad Nandy, Ramnarayan Nandy and Shyamnarayan Nandy carrying on business under the trade name Messrs. Union Mercantile Co., 91 Netaji Subhas Road, Calcutta (a); CR|2750A, 19-3-58 (b); (A) Butter (d); 18-7-64 (e).

40. Shri Sukdebdas Haralalka and Novanarayan Haralalka carrying on business under the trade name Messrs Haralalka Stores, 6 Lucas Lane, Calcutta, (c) 26/3 Hindusthan Park, Calcutta (a); (S) CR|235B (for) CR/3077A (b); (A) (1) Raw materials: Textiles, button, thread, buck room buckles, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); 17-7-64 (e).

41. Shri Kantilal N. Mehta, Narbharam P. Mehata, Rashiklal N. Mahata and Maya Kuwer Mehta carrying on business under the trade name Messrs. S. Kantilal & Co., 79 Netaji Subhas Road, Calcutta (a); CR/662A, 26-9-41 (b); (A) Door locks and parts (d); 18-7-64 (e).

42. Messrs. R. B. Mandal and G. B. Mondal carrying on business under the trade name Ghose Mondal & Co., 71A Netaji Subhas Road, Calcutta (a); CR/614A, 26-9-41 (b); (A) Metals, viz., non-ferrous metals, alloys and ingots semes in all forms, i.e., sheets, pipes, tubes, rods, sections (d); 20-7-64 (e).

43. Messrs. M. Mansukhlal & Co. (Private) Ltd., 1 Bonfield Lane, Calcutta (a); CR|2683A, 19-3-57 (b); (A) Bars, angles, joist, sheets, tin plates, stainless steel, box strapping, alloy steel, pipes, pipe fittings, plates rails, hoops, flats, bolts, nuts, rivets, wire, fencing wire, barbed wire, wire rope, screw, nails, washers, shoe grindery, shovels, kodalies, hammers, pick axes, crowbars, tower bolts, haps and staples, expanded metal, wire products, cotter pins, panel pins, files, chain pulley block, dies, drills, sloting cutter, taps, hinges, ball bearing, mill gin stores, blades, prunning knives, belting v. belt, cutlery, asbestos, sanitary wares, agricultural implements, brass and copper sheets, rods, tubes, pipes, phosphorous bronze, bars, sheets, silicon, welding rods, aluminium sheets, pipes, rods, tin ingot scrap, lead, zinc nickle, machinery and components, motor vehicle parts (d); (D) Hardware, 20-7-64 (e).

44. Messrs. The Calcutta Iron & Steel Co (Private) Ltd., 65A Netaji Subhas Road, Calcutta (a), CR/620A, 25-9-41 (b); (A) Steel wire brush, lawn mower, garden prong, watering can, sickle, khurpi, aluminium sheet, dittofix compound, welding accessories, soldering wire, rod, flux electrodes, glass, holder, m. s. flat, channel, joist, angle, plumbob, merline, paints, varnish, bees wax, rod lead powder, turpentine, linseed oil brushes, felt, cotton and jute twine, hessian cloth, electrical goods, cable, tape soldering iron, bulbs, switch, holder, plug, pin, hand lamp and wire and chalk stick and bulb (d); 21-7-64 (e).

45. Messrs. Shreenarain Khemka and Shyam Sundar Khemka carrying on business under the trade name Anand Commercial Co., 16 Bonfield Lane, Calcutta, (A) Calcutta (1) (a); (S) CR|236B (for) CR|2863A (b); 21-7-64 (e).

46. Shrimati Kiran Kumar Sancheti, Dharam Chand Lunia and Punam Chand Lunia carrying on business under the trade name Messrs. Associated Industrial Corpn., 85 Netaji Subhas Road, Calcutta (a); CR|3459A, 6-5-64 (b); (A) Lead seal, g. i wire, springs, chain pulley blocks, electric motors, pumps, water tanks, chromel-alumel wire, inver rod, stainless steel pipe and bars, wire nails, asbestos tube, rubber sheet, rubber (d); 20-7-64 (e).

47. Shri Ramsworoop Sadani and Hari Prosad Malpan carrying on business under the trade name Messrs. Associated Bearing Enterprises, 91 Netaji Subhas Road, Calcutta (a); CR|2849A, 27-1-59 (b); (A) Screws, bolts, nuts, washer and rivets, tools and tackles, grinding wheels and stones, aluminium sheet, ingots and non-ferrous metal, tin, lead and coppers, machinery part and spares, wire, wire mesh and expanded metals, asbestos and graphite materials, pulleys, pipes and pipe fittings, welding materials, belting and belt-lacing, steel rod, sheets, angles, joists and plates (d); 21-7-64 (e).

48. (S) Messrs. Ramendra Kumar Kundu and Jnana Priya Mallick carrying on business under the trade name National Tube Fitting Co. (for) Messrs Ramendra Kumar Kundu and Bhola Nath Soin carrying on business under the trade name National Tube Fitting Co., 67 Netaji Subhas Road, Calcutta (a); CR|2233A, 28-10-50 (b); 20-7-64 (e).

49. Messrs. Tejram Agarwala, Noranglal Agarwala and Indersain Agarwala (Partners) carrying on business under the trade name Tejram Indersain, Kalimpong, (A) R. C. Mintri Road, Kalimpong (a); (S) DJ/178B (for) DJ/885A (b); 11-7-64 (e).

50. Shri K. C. Dey (Proprietor) carrying on business under the trade name K. C. Dey, Darjeeling (a). DJ/973A, 10-1-61 (b). (A) Amplifier, loud speaker, electrical goods, radio parts, electric fan, typewriter parts, graph exercise book, marking chalk, marking wheel, embroidery threads, embroidery frame, embroidery and cutting scissors, measuring tape (d); 20-7-64 (e).

51. Sarbasri Begraj Maheswari and Purakchand Maheswari (Partners) carrying on business under the trade name Begraj Purakchand, Darjeeling (a); DJ/768A, 5-11-52 (b); (A) Dry fruits, coffee, lozenges, garbati and biscuits (d); 20-7-64 (e).

52. Sarbasri Radhashyam Khemka and Shewchand Bagaria carrying on business under the trade name Messrs. Stores & Spares Co., (S) 26 Waterloo Street, Calcutta (for) 10 Canning Street, Calcutta (a); (S) EL/3662A (for) LR/3211A (b); 20-7-64 (e).

53. Messrs. B. B. Bhagat & Sons (Private) Ltd., 13 1A Govt. Place East, Calcutta-1 (a); EL/3636A, 3-2-64 (b); (A) Railway signaling equipments, machinery and components thereof marshalling yard equipments and components thereof, electrical equipments, machineries apparatus, instruments and components thereof, cables (d); 23-7-64 (e).

54. Shri Audh Kishore (Proprietor) carrying on business under the trade name Messrs. Dharichand Prosad Audh Kishore, 2 Doyehatta Street, Calcutta (a). JK/1312A, 28-2-45 (b); (A) Basin with complete set and fittings, basin brackets, c. p. bottle trap, glass-self with glass, c. p. tooth brush holders, water heater (d); 20-7-64 (e).

55 Shri Dilip Ranjan Das and Prabir Kumar Guha carrying on business under the trade name Messrs. Calcutta Industrial Corporation, 14 Clive Row, Calcutta (a); LR/3530A, 7-1-64 (b); (A) Pipe and pipe fittings, punch, asbestos rope packing and yarn rope packing, rosin, paints, cotton waste, asbestos tying, g. i. staple, hinges, screws, pruning knives, tarpauline, stencil ink, belt fastener, brass bib cock, fire bricks, belt paste, syringe, stove tube, bolts and nuts, g. i. wire, taper, sand and emery paper, m. s. four fork spade, compound gear wheels, washer, plug cock, flange, glass lubricator, bucket, fire clay, fabricated iron, linseed oil, tarpentine oil, grease cups, chalk, soldering stick and soldering paste, lime, files, hacksaw frame, drill, chiesel, hammers, wrenches, measuring tape and scale, oil can, divider, spanner, pliers, screw driver, spirit level, "augur" (a kind of drilling device) (d); 13-7-64 (e).

56. Shri Arun Kumar Bose carrying on business under the trade name Messrs. Mill Borne & Co. (India), 24 Strand Road, Calcutta (a); LR/1842A, 4-1-50 (b); (A) Lifebuoys (d); 13-7-64 (e).

57. Messrs. New Terai Associated Ltd., 2 Fairlie Place, Calcutta (a); LR/796A, 25-9-41 (b); (D) The words, viz., nil between the words "Consumable stores and provided that all goods etc." (A) The words "e.g., coal, fuel, chemicals, lubricating oils (e); 13-7-64 (e).

58. (S) Harishchandra Jeshankar Desai carrying on business under the trade name Messrs Jupitar Commercial Company (for) Shri Vrajlal A Khandheria carrying on business under the trade name Messrs Jupitar Commercial Company, 7 Swallow Lane, Calcutta (a); LR/2607A, 2-9-55 (b). (A) Methi seeds (d). 14-7-64 (e).

59 Messrs W A. Beardsell & Co. (Private) Ltd., AR3 Gillander House, Calcutta, (A) Additional place of business at 103/23 Foreshore Road, Shibpore, Howrah (a); (S) LR/349B (for) LR/81A (b); 14-7-64 (e).

60. (S) Shri Satish Kumar Khandelwal (Proprietor) carrying on business under the trade name Messrs Khandelwal Supply Agency (for) Shri Satish Kumar Khandelwal (Proprietor) carrying on business under the trade name Messrs. Khandelwal Supply Agency, 25 Swallow Lane, Calcutta (a); LR/3209A, 10-1-61 (b). (A) M s. joists (d); 15-7-64 (e).

61. Shri Ramesh Chandra Gandhi carrying on business under the trade name Messrs. Diesel & Auto Spares (India), 10 Canning Street, Calcutta (a); LR 3363A, 22-8-62 (b); (A) G. i. pipe and fittings thereof, chain, pulley block, ball bearing (d); 15-7-64 (e).

62. Messrs The Auckland Jute Co. Ltd., Chartered Bank Buildings, Calcutta (a); LR 321A, 26-9-41 (b); (A) "Castings" in manufacturing column after the goods named below (e); 16-7-64 (e).

63. Messrs Lansdowne Jute Co. Ltd., Chartered Bank Buildings, Calcutta (a); LR/318A, 26-9-41 (b); (A) "Looms" in the manufacturing column after manufacture of the goods named below (e); 16-7-64 (e).

64. Sarbasri Subodh Kr. Sadhukhan, Sushil Kr. Sadhukhan, Sudhir Kr Sadhukhan and Ranubala Sadhukhan (Partners) carrying on business under the trade name Messrs Annapurna Syndicate, (S) 121 Raja Dinendra Street, Calcutta (for) P-2 Grey Street, Extension, Calcutta-4 (a); MK/3475A, 6-9-62 (b); 20-7-64 (e).

65. Shri Purushottam Lal Ganeriwalla carrying on business under the trade name Messrs. Hindusthan Produce Co., 218A Chittaranjan Avenue, Calcutta (a), MK 3695A, 3-3-64 (b); (A) M. s. pipes after the words "Hard coke" (d); 20-7-64 (e)

66 (S) Messrs. Karambir Prasad Gupta and Dharambir Prasad Gupta carrying on business under the trade name Dharambir Prasad Karambir Prasad Gupta (for) Messrs Dharambir Prasad Karambir Prasad Gupta, 156 Upper Circular Road, Calcutta (a); MK 2675A, 27 7-56 (b); 20-7-64 (e).

67. Shri Benarashi Ram Shaw, Shri Sambhu Charan Dey, Shri Chhotelal Gupta and Shrimati Kamala Devi carrying on business under the trade name Messrs Shree Krishna Metal Stores, 3 Maniktola Bazar Lane, Calcutta (a); MK/3729A, 28-4-64 (b); (A) Gun metal boring, brass boring, zinc (d); 20-7-64 (e).

68. (S) Shri Abani Mohan Bhar, Shri Krishna Kamal Bhar, Shri Sukumar Bhar, Shri Bijoy Kumar Bhar and Shrimati Saila Bala Bhar carrying on business under the trade name Messrs. Tara Alaya (for) Tara Alaya, 154 Upper Chitpore Road, Calcutta (a); MK|89A, 25-9-41 (b); 23-7-64 (e).

69. (S) Shri Ardhendu Bose (Proprietor) carrying on business under the trade name Messrs. A. Bose (Perfumer) (for) Messrs. A. Bose (Perfumer), 30|2 Durga Charan Mitra Street, Calcutta (a); MK|2774A, 3-6-57 (b); 23-7-64 (e).

70. Shrimati Mina Rani Ghatak (Proprietress) carrying on business under the trade name Messrs. Matri Bhandar, Netaji Subhas Road, Malda (a); ML|628A, 26-8-60 (b); (A) Blades, rose water, safety razor, soaps, powder case, ash trays, cigarette pipe, hangers, tiffin box, essences, dalmut, thermoflasks, gum, sealing wax, stamp pad, silvo, brasso, files, carbon paper, cards, pins, tag, scale, pin-cushion, palm candy, scissors, knife, needle, instrument box, envelopes, slate, slate pencil, chalk, thread (d); 17-7-64 (e).

71. (S) Messrs. Mansapada Ghosh, Balai Chand Ganguli, Chunilal Ganguli, Monilal Ganguli and Jahar Lal Ghosh carrying on business under the trade name M. P. Ghosh & Co. (for) Mansapada Ghosh, Balai Chand Ganguli and Chunilal Ganguli carrying on business under the trade name Messrs M. P. Ghosh & Co., 70 Netaji Subhas Road, Calcutta (a); MR|1824A, 4-8-50 (b); 17-7-64 (e).

72. Messrs. L. P. Jalan, S. L. Jalan, B. K. Jalan, J. M. Jalan, S. K. Jalan, P. K. Jalan and Bhairab Barrel & Drum Mfg. Co. (Private) Ltd. carrying on business under the trade name East India Wire Industries, 178 Mahatma Gandhi Road, Calcutta (a); MR|2604A, 21-4-61 (b); (S) After the words consumable stores, "e.g." (for) "viz" (c); 18-7-64 (e).

73. (S) Shri Madhusudan Das Gupta carrying on business under the trade name Messrs. Foundry Products & Engineering Service (for) Foundry Products & Engineering Service, 91 Jessore Road, Dum Dum, Calcutta-28 (a); PG|1905A, 12-12-62 (b); 10-7-64 (e).

74. (S) Messrs. Manoranjan Dey and Anjan Kumar Dey carrying on business under the trade name The East and West Engineering Corporation (for) The East and West Engineering Corporation, 7 Kashinath Dutta Road, Baranagore, 24-Parganas (a); PG|978A, 23-9-49 (b); 10-7-64 (e).

75. (S) Messrs. Prasanta Kumar Mukherjee and Satyendra Nath Sanyal carrying on business under the trade name Crest Engineering Works (for) Shri Prasanta Kumar Mukherjee carrying on business under the trade name Crest Engineering Works, 87 Diamond Harbour Road, Calcutta-38 (a); PG|2726A, 13-8-62 (b); 13-7-64 (e).

76. Messrs. Batanagor Employees Co-operative Society Ltd., Batanagar, 24-Parganas (a); PG|1601A, 20-5-53 (b); (D) Stationery, toilets, provisions, patent medicines, oilman stores and other accessories, (A) Hair oil, powder, snow, cream, scent, paste, lipstick, vermilion, eye-paint, comb, nail-polish, eau-de-cologne, brush, razor, blade, soap case, powder puff, chocolate, barley powder in tins, butter, ghee, jam, jelly, sauce, coffee, honey, sugar-candy, vinegar, lozenge, tea, oats, fry, lac-dye, 'kum kum', condiment, napthalene balls and powder, electrical bulb point, switch, electrical lamps, flash, paste, torch-light case, spray, feeder bottles, nipple, dyes, whitening powder, door mat, duster, mirror, flask belt, stove, holdall, plug, holder, wasterproof, starch, cooker, can, kit bag, light stand, purse, bag, cycle tyre and tubes, cooker, fan, vase, doll, picture, calendar, spoon, water bottle, toys, tray, lemon set, incense stand, rubber sheet, mango products, non-mechanical contraceptive, squash, scales, ink, pencil, fountain pen, eraser, gum paste, hanger, cards, syrup (d); 13-7-64 (e).

77. (S) Messrs. Nuroonissa Ashrul Mowjee, Shamim Yusuf Mowjee, Hussainalli Rashid Alidina, Asif Ashruff Mowjee and Sajid Yusuf Mowjee carrying on business under the trade name N. S. Metal Industries (for) Mrs. N. Mowjee and S. Mowjee carrying on business under the trade name N. S. Metal Industries, (S) 103R4 Basanta Lal Saha Road, Calcutta-33 (for) 103|4 Basantalal Shah Road, Calcutta-33 (a); PG|2386A, 18-8-60 (b); 13-7-64 (e).

78. Messrs. Pratap N. Vora and Pravin Kumar N. Vora carrying on business under the trade name Unique Trading Co., 47 South Tangra Road Calcutta-46 (a); PG|2784A, 26-12-62 (b); (A) Leather oil and lubricating oil (d); 13-7-64 (e).

79. Shri Mahendra Kela carrying on business under the trade name Mechanical Industries Corporation, 162|12|2 Prince Anwar Sha Road, Calcutta-33 (a); PG|2631A, 8-12-61 (b); (A) (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, cutting oil, grease and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Dovetail form tool (c); 15-7-64 (e).

80. Shri Suresh Chandra Dutta, Paritosh Kumar Dutta, Nishit Kumar Dutta and Pradip Kumar Dutta carrying on business under the trade name Messrs Suresh Chandra Dutta, Main Road, Purulia (a); PR|4A, 12-9-57 (b); Insert after textiles "Hosiery" (d); 18-7-64 (e).

81. Shri Babulal Lodha and Sheo Shankar Lodha carrying on business under the trade name Sheodutt-rai Babulal, Purulia (a); PR|10A, 12-9-57 (b); Insert after molasses "Mobil oil and grease" (d); 21-7-64 (e).

82. Shri Kshetra Nath Mukherjee carrying on business under the trade name Eastern Trading Agency, 14|2 Old Chinabazar Street, Calcutta (a); RB|168A, 25-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricating oil and ink Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printing materials (c); (D) Drawing and surveying instruments (d); 18-7-64 (e).

83. (S) Messrs. Sohanlal Jain, Kanahialal Manot and Inder Chand Shamsukha carrying on business

under the trade name Lakshmi Paint Works (for) Lakshmi Paint Works, 14|2 Old Chinabazar Street, Calcutta (a); RB|206A, 25-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., vaseline, spindle oil, grease, machine oil, linseed oil, white oil, stand oil, mineral oil, paint and enamel, cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Dry paint colours, pigment and chrome colours and paste colours (c); (D) Chemicals and minerals, (A) Potash bicromate, oxalic acid, nitric acid, acetic acid, tennic acid, hydrochloric acid, sulphuric acid, barium chloride, yellow prussiate of potash, soda ash, potash alum, aluminium sulphate, sodium bicromate, gluber salt, lead nitrate, lead acetate, zinc sulphate, ferrous sulphate, caustic soda, zinc napthilate, dispersing agents (all sort) glue flakes, c. m. c. (binding agent), gums, borax, casein, resin, hydrated lime, graphite, blanc fixed, fused calcium chloride, barytes, china clay, dolomite, calcite, gypsum, precipitated chalk, makrana powder, soap stone, yellow ocher, white cement, red oxide, aluminium powder, bronze powder, glass tinsel powder, pearl essence, varnishes, mineral oils, tarpentine oil (d); 18-7-64 (e).

84. Messrs. Shantilal Mangal Chand Chowdhury, Surajmal Mangal Chand Chowdhury, Bhim Chand Mangal Chand Chowdhury (minor) and Mahendra Kumar Hiralal Chowdhury (minor) carrying on business under the trade name Mangal Chand & Sons, 19 Pollock Street, Calcutta (a); RB/1445A, 21-2-64 (b); (A) Aluminium scrap (d); 18-7-64 (e).

85. Messrs. Maganlal Shah, Kantilal A. Shah, Jaywantlal A. Shah and Jayantilal A. Shah carrying on business under the trade name D. Jayantilal & Co., (S) 33 Canning Street, Calcutta (for) 8/2 Rupchand Roy Street, Calcutta (a); (S) RB/1480A (for) AT/2619A (b); 18-7-64 (e).

86. (S) Messrs. Babulal Newar, Ajoy Kumar Newar and Arvind Kumar Newar carrying on business under the trade name Arvin Oil Company (for) Shri Arvind Kumar Newar carrying on business under the trade name Arvin Oil Company, 23/24 Radhabazar Street, Calcutta (a); RB/1394A, 13-5-63 (b); 20-7-64 (e).

87. Messrs. Arvind Chemicals (Private) Ltd. carrying on business under the trade name Arvind Chemicals (Private) Ltd., 23/24 Radhabazar Street, Calcutta (a); RB/1253A, 26-8-61 (b); (A) (1) Raw materials, (3) Consumable stores, viz., mobil oil, salvac oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bush (c); 20-7-64 (e).

88. Messrs. Amarnath Das, Sambhunath Das and Salil Kumar Das carrying on business under the trade name United Brush Works, 27/1 Canning Street, Calcutta (a); RB/305A, 9-11-48 (b); (A) Brush (d); 21-7-64 (e).

89. (S) Messrs. Nitai Charan Dalal, Ashoke Jiban Das and Shrimati Mrinalini Dutt carrying on business under the trade name Narendra Nath and Purnendu Bhusan Dutta (for) Shrimati Mrinalini Dutta (Proprietress) carrying on business under the trade name Narendra Nath and Purnendu Bhusan Dutta, 108 Belgachhia Road, Calcutta (a); SH/51A, 24-9-41 (b); 18-7-64 (e).

90. Shri Shefalika Mukhopadhyay carrying on business under the trade name National Conductor Corporation, 33N Raja Nabakissen Street, Calcutta (a); SH/3350A, 13-5-63 (b); (A) Enamel copper wire (d); 18-7-64 (e).

91. (S) Shri Kashaw Pershad Kayan (Proprietor) carrying on business under the trade name Keshaw Pershad Kayan & Co. (for) Messrs. Ganga Prosad Kayan and Keshaw Pershad Kayan (Partners) carrying on business under the trade name Keshaw Pershad Kayan & Co., 6 Jadulal Mullick Road, Calcutta (a); SH/2444A, 13-10-53 (b); 18-7-64 (e).

92. Shri Birendra Ch. Paul carrying on business under the trade name J. B. Industries, 21 Gour Laha Street, Calcutta-6 (a); SH/2091A, 2-6-52 (b); (D) Yarn, sewing thread, card board boxes and A & B. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery goods for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods (c); 20-7-64 (e).

93. Shri Murlidhar Jaipuria carrying on business under the trade name Messrs. Murlidhar Jaipuria, 3A Raja Nabakissen Street, Calcutta (a); SH/2498A, 6-12-56 (b); (A) Shaving blades, shoe polish, brasso, barley and drinking chocolate (d); 20-7-64 (e).

94. (S) Shrimati Lila Bati Roy carrying on business under the trade name Messrs. Bandhab Press (for) Messrs. Bandhab Press, 83 Grey Street, Calcutta (a); SH/2812A, 3-6-50 (b); 20-7-64 (e).

95. Messrs. Satya Brata Ghose, Shantimoy Ghose and Chinmoy Ghose (Partners) carrying on business under the trade name Messrs. Bengal Box Marketing Co., P-53 C. C. O. S., Tala Park, Calcutta (a); SH/3196A, 29-3-64 (b); (A) Printed wrappers, cartoon printed labels, corrugated and plain card board in the manufacturing column of goods to be manufactured (c); 23-7-64 (e).

96. (S) Shri Himangsu Das Gupta carrying on business under the trade name Messrs. General Metal Industries (for) Messrs. Biswanath Biswas and Himangsu Das Gupta carrying on business under the trade name Messrs. General Metal Industries, 185/1 Bipin Behari Ganguly Street, Calcutta (a); SL/3750A, 31-7-61 (b); 10-7-64 (e).

97. (S) Jiaul Haque and Auserul Haque (Partners) carrying on business under the trade name Messrs. Model Hide and Skin Dealers (for) J. Haque, S. Haque, Ainul Haque, Auserul Haque and A. Haque (Partners) carrying on business under the trade name Messrs. Model Hide and Skin Dealers, 11/1 Harsi Street, Calcutta (a); SL/2908A, 10-1-56 (b); 15-7-64 (e).

98. Messrs. Excel Distributors (Private) Ltd., (S) 133/6E Dharamtolla Street, Calcutta (for) 12 Lower Chitpur Road, Calcutta, (A) 12 Lower Chitpur Road, Calcutta (a); (S) SL/326B (for) CL/2992A (b); 15-7-64 (e).

99. (S) Shri Karun Kumar Mukherjee carrying on business under the trade name Messrs. K. K. Mukherjee & Co. (for) Messrs. K. K. Mukherjee & Co., 59 Bentinck Street, Calcutta (a); SL/2951A, 21-4-56 (b); 15-7-64 (e).

100. (S) Messrs. J. N. Nundy and T. N. Nundy (Partners) carrying on business under the trade name J. N. Nundy (for) Shri J. N. Nundy (Proprietor) carrying on business under the trade name J. N. Nundy, Sarisapara, Chandernagore, Hooghly (a); SP/853A, 20-6-52 (b); 14-7-64 (e).

101. Shri Keshri Chand Surana (Proprietor) carrying on business under the trade name Messrs. Surana Trading Co., 21 Chaulpatty Road, Calcutta (a); TL/2312A, 7-7-58 (b); (A) Gunny bags (d); 17-7-64 (e).

102. Messrs. Hindusthan General Produce Co. Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Row, Calcutta (a); (S) TL/2818A (for) LR/2479A (b); 17-7-64 (e).

103. Messrs. Kusum Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Row, Calcutta (a); (S) TL/2819A (for) LR/2487A (b); 17-7-64 (e).

104. Messrs. Fool Chand Sarawgie Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Row, Calcutta (a); (S) TL/2820A (for) LR/1768A (b); 17-7-64 (e).

105. Messrs. East Coast Commercial Co. Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Row, Calcutta (a); (S) TL/2821A (for) LR/2471 (b); 17-7-64 (e).

106. Sarbasri Parimal Ghosh, Bimal Kr. Ghosh, Kamal Kr. Ghosh and Santimoy Sarker (Partners) carrying on business under the trade name Messrs. Card Board Printing and Processing Industries, (S) 76 Lower Circular Road, Calcutta (for) 250 Upper Chitpur Road, Calcutta ()a; (S) TL/210B (for) SH/182B (b); 17-7-64 (e).

107. Sarbasri Parimal Ghosh, Bimal Ghosh, Kamal Ghosh and Santimoy Sircar (Partners) carrying on business under the trade name Messrs. Carbin Printers, (S) 76 Lower Circular Road, Calcutta (for) 250 Upper Chitpur Road, Calcutta (a); (S) TL/2822A, (for) SH/3198A (b); 17-7-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 244 C. T.—30th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business an number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in west Bengal.

(e) Date of Cancellation.

1. Messrs. Nada Construction Co., 39 Mahim Halder Street, Calcutta (a); AL/288A, 24-6-55 (b), Raw materials required for construction and repair of buildings, road and bridge (c); 17-7-64 (e).

2. Messrs. Rabi Kinkar Mondal, Hazrapara, Bishnupur, Bankura (a) BK/403A, 29-5-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from paymont of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c), 10-7-64 (e).

3. Shri Kukhlal Bhakat (Proprietor) carrying on business under the trade name Messrs. Mukhlal Bhakat, Sadarghat, Burdwan (a); BN/534A, 6-5-48 (b); Spices, oils, ghee, coir, rope, molasses, soap, fuller's earth, soda, manure, gunny bags, tin, paper, sutali, cereals, coaltar,oil cake, salt, sagoo, sugar-candy, barley and indigo (d); 21-7-64 (e).

4. Shri Jitendra Nath Das (Proprietor) carrying on business under the trade name Messrs. Jitendra Nath Das, Goodshed Road, Burdwan (a); BN/651A, 31-5-49 (b); Coal, coke (d); 21-7-64 (e).

5. Messrs. Kali Pada Chatterjee, Kartik Chandra Chatterjee, Krishna Nanda Roy, Tinkari Samanta, Kartik Chandra Hazra, Panchanan Jash and Bankim Chandra Sahana (Partners) carrying on business under the trade name Messrs. Jagadhatri Songstha, Seharabazar, Burdwan (a); BN/1156A, 21-3-56 (b), Stone metal and chips (d); 21-7-64 (e).

6. Messrs. Mukherjee & Co., 3 Manook Lane, Calcutta (a); CL/1450A, 9-5-46 (b); Electrical goods and accessories (d); 17-7-64 (e).

7. Shri Chaganlal Sunar (Proprietor) carrying on business under the trade name Chaganlal Madanlal, Darjeeling (a); DJ/1019A, 29-3-62 (b); (1) Raw materials, (2) Consumable stores, viz., acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); Gold and silver (d); 20-7-64 (e).

8. Messrs. Kishanlal Rungta, Banwarilal Agarwala carrying on business under the trade name Kishanlal Banwarilall, 174 Horrison Road, Calcutta (a); MR/2370A, 15-12-52 (b); Shellac, lock and lock products, metals, metal products, jute products, jute mill stores, paints, minerals (d); 17-7-64 (e).

9. Ghola Sarbartha Sadhak Samabay Samity Ltd., Vill. & P. O. Ghola, 24-Parganas (a); PG/1365A, 29-11-51 (b); Food stuff, k. oil, coke, cloth, fish (d); 15-7-64 (e).

10. Jatin Brothers, 2 Abhoy Ghosh Lane, Calcutta-4 (a); SH/1247A, 8-6-48 (b); (1) Raw materials, ferrous and non-ferrous metals, fibre, rubber, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., small tools. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Talkie machine parts (c); Spare parts of talkie machine (d); 21-7-64 (e).

11. Messrs. Gour Mohan Chatterjee, Madan Hutait carrying on business under the trade name Messrs. A. V. A. Co., 172 Dharmatolla Street Calcutta (a); SL/3526A 21-3-60 (b); Raw films and cinema protectors (d); 10-7-64 (e).

12. Shri Ramendra Chandra Chakraborty carrying on business under the trade name Messrs. Newman Indstrial and Impex Agencies, P-55 Princep Street, Calcutta (a); SL/3065A, 15-1-57 (b); G. i. pipes, fttings, and corrugated sheets, all items manufactured from steel and iron (d); 10-7-64 (e).

13. Messrs. Brainard International (India) Ltd, 6/3 Madan Street, Calcutta (a); SL/1751A, 21-7-49 (b); Refrigerator, electric appliances, radio sets, industrial engines, air conditioning equipments, motor cycles, ice plants, refrigerational gases, steel and steel scrap, generating sets, petrol engines (d); 10-7-64 (e).

14. Shri Jyotirmay De and Shri Ajit Kumar Ghose carrying on business under the trade name Messrs. Dum Dum Steel & Iron Wares, P-34 Mission Row Extn, Calcutta (a); SL/2696A, 26-6-54 (b); Building materials structural steel, tools and implements machines (d); 15-7-64 (e).

15. Mr. P. D. Wong (Proprietor) carrying on business under the trade name Messrs. China Standard Trading Co., P-33 Mission Row Extension, Calcutta (a); SL/3105A, 5-5-51 (b); Jute, jute products, cranes boiler, machineries and machinery spare parts (a); 23-7-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 245 C. T.—30th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 21 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Kalpa Printers and Publishers (Private) Ltd., carrying on business under the trade name Messrs. Kalpa Printers and Publishers (Private) Ltd., P-242 Block—G, New Alipur, Calcutta-53 (a); 382A (AL) (Central), 10-7-64 (b).

2. Shri Niranjanlal Goenka carrying on busines under the trade name Bharat Timber Trading Co R. C. Banerjee Lane, Ghantingali, Asansol, P. O Asansol, Dist. Burdwan (a); 755A (AS) (Central), 10-7-64 (b); Timber, sized wood (c).

3. Shrimati Chandra Debi Jain and Kailash Chand Jain (Partners) carrying on business under the trade name Jaina Auto Supply Co., 11 Amratola Street, Calcutta (a); 1389A (AT) (Central), 23-7-64 (b); Auto lights and accessories (c).

4. Shri Narasingha Paul carrying on business under the trade name Messrs. Paul's Chemical Works, 5/4 New Tangra Road, Calcutta-46 (a); 839A (BH) (Central), 14-7-64 (b).

5. Messrs. Munshi Awlad Rasul, Munshi Abdul Kashim, Munshi Mohamed Yasin, Munshi Mohamed Idris, Munshi Abdul Rahaman, Zekera Khatoon, Munshi Abdul Fattar and Munshi Abdul Sattar carrying on business under the trade name Fakir Mohammed & Sons, 161/1 Harrison Road, Calcutta (a); 1504A (CL) (Central), 13-7-64 (b).

6. Abdullabhoy Mohammedali Mandalaywala and Badruddin Mulla Dawoodbhai Topiwalla carrying on business under the trade name Real Tools Stores, 16 Ratu Sircar Lane, Calcutta (a); 1505A (CL) (Central), 15-7-64 (b).

7. Messrs. Manot & Co., (Private) Ltd., 105 Old Chinabazar Street, Calcutta (a); 1758A (CR) (Central), 20-7-64 (b); Tamarind seed powder, pappu and dal (c).

8. Shri Raj Karan Sirohia (Proprietor) carrying on business under the trade name Hind Trading Company, 16 Bonfield Lane, Calcutta (a); 1759A (CR) (Central), 20-7-64 (b).

9. Messrs. Arjun Patel, Devji Patel, Nathuram Patel and Ratanshi Patel carrying on business under the trade name Pokar Saw Mill, 149 J. N. Mukherjee Road, Salkia, Howrah (a); 926A (HW) (Central), 17-7-64 (b); Raw materials other than declared goods for the manufacture of planks and packing boxes (d).

10. Shri Purushottam Dubey carrying on business under the trade name Messrs. Hardeep Rubber Works, 23 Moulana Abul Kalam Azad Road, Road, Howrah (a); 927A (HW) (Central), 21-7-64 (b).

11. Messrs. Kanak Ch. Sen, Pratap Ch. Sen, and Rai Ch. Sen carrying on business under the trade name Sachin Studio, 19 G. T. Road, South, Howrah (a); 928A (HW) (Central), 21-7-64 (b), Cameras, film, camera accessories and flash bulbs (c); Raw materials other than declared goods for the manufacture of photographs (d).

12. Shri Sukhlal Jeswal carrying on business under the trade name Messrs. Sukhlal & Sons, 242/1/10 G. T. Road, North, Howrah (a); 929A (HW) (Central), 21-7-64 (b).

13. Messrs. Jagadish Pd. Jalan, Ramgopal Patwari and Satynarayan Agarwala carrying on business under the trade name Bengal Welding Rod Company, 38/39 Joynbibi Road, Howrah (a); 930A (HW) (Central), 21-7-64 (b)

14. Messrs. Handicrafts Products Co-operative Society Ltd. carrying on business under the trade name Messrs. Handicrafts Products Co-operative Society Ltd., 25D Swallow Lane, Calcutta (a); 1561A(LR) (Central), 10-7-64 (b).

15. Shri Omprokash Tharar carrying on business under the trade name Bobbin Builders, 14/2 Clive Row, Calcutta (a); 1562A(LR) (Central), 13-7-64 (b).

16. Shri Kurban Hussain carrying on business under the trade name Messrs. K. Hussain & Co., 22 Canning Street, Calcutta (a); 1563A(LR) (Central), 15-7-64 (b).

17. Messrs. Kingsley Golaghat Assam Tea Co. Ltd., 15 India Exchange Place, Calcutta, Rehabaria Tea Estate, P. O. Banarhat, Dist. Jalpaiguri, West Bengal (a); 160B(LR) (Central), 16-7-64 (b).

18. Messrs. Gupta Metal Industries (Private) Ltd., 10 Biplabi Rash Behary Bose Road, Calcutta (a); 1564A(LR) (Central), 18-7-64 (b); Drills, sleeves (c).

19. Sarbasri Hiralal Manilal Parikh, Sumant Kumar Hiralal Parikh, Anil Kumar Hiralal Parikh, Mahendra Khmar Hiralal Parikh, Vasantalal Ranibhai Parikh, Mahendra Ranibhai Parikh and Jitendra Ranibhai Parikh carrying on bhsiness hnder the trade name Messrs. Rantiwalal Brothers, 22 Canning Street, Calcutta (a); 1565A(LR) (Central), 20-7-64 (b); Camphor, figured glass (c).

20. Shri Purushattam Lal Generiwalla carrying on business under the trade name Messrs. Hindusthan Produce Co., 218A Chittaranjan Avenue, Caliutta (a); 1199A(MK) (Central), 17-7-64 (b).

21. Shri Souren Banerjee carrying on business under the trade name Industrial Machines Supply, 16/1 Sastitola Road, Calcutta (a); 1200A(MK) (Central), 23-7-64 (b).

22. Messrs. Braj Ratan Mundra, Surya Ratan Mundra and Gopal Lal Mundra carrying on business under the trade name Yarn Distributors, 113 Monohardas Katra, Calcutta (a); 1027A(MR) (Central), 21-7-64 (b).

23. Shri Sunil Kumar Ghosh carrying on business under the trade name Messrs. Sunil Motors, Near Court, Tara Press Building, P. O. and Dist. Purulia (a); 320A(PR) (Central), 21-7-64 (b); Motor spare parts, spring, fan belt, bolt-nuts (c).

24. Messrs. Azad Rubber Co. (Private) Ltd., 72 Meredith Street, Calcutta (a); 1611A(SL) (Central), 14-7-64 (b).

25. Shri Motilal Kejriwal carrying on business under the trade name Messrs. Moti Electronics, 21 Sooterkin Street, Calcutta (a); 1612A(SL) (Central), 14-7-64 (b); Radio parts (c).

26. Shri Ram Prakash Bansal carrying on business under the trade name Messrs. New Stars Corporation, 30 Ganesh Ch. Avenue, Calcutta (a); 1613A(SL) (Central), 15-7-64 (b); Machinery parts, bolts, nuts, screws, belts and belts lacing wires, nails, wire rope, abrasives, beamings, pipe and pipe fittings, valves and cocks, motor parts, paint, chemicals, cotton waste rubber (c).

S. K. BOSE, Commissioner.

No. 246 C. T. 30th July 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. (S) Shri C. L. Gupta and Shri Adarsh Kumar Gupta carrying on business under the trade name Messrs. Associated Chemical Industries (for) Shri C. L. Gupta carrying on business under the trade name Messrs. Associated Chemical Industries, 50/1B Harish Mukherjee Road, Calcutta (a); 160A(AL) (Central), 31-1-58 (b); 18-7-64 (h).

2. Shrimati Monorama Vyas, Shrimati Joyashri Vyas, Shri Dinkarrai Vyas and Shri Arvind Vyas carrying on business under the trade name Associated Timber & Furnishers Co., G. T. Road, Asansol, Burdwan (a); 745A(AS) (Central), 20-2-64 (b); (A) Cane furniture, wooden furniture, steel furniture,

dunlop mattress, air-conditioner and refrigerators (c); 10-7-64 (h).

3. Shri Abhe Chand Doshi, Shri Champaklal Abhe Chand Doshi, Shri Jaisuklal Dolichand Sheth and Shri Ramesh Kumar Nanalal Mehta carrying on business under the trade name Champion Trading Company, 72 Canning Street, Calcutta (a); 1318A(AT) (Central), 31-5-63 (b); (A) Permanent magnets for toys and soap holders (c); 18-7-64 (h).

4. Shri Ratilal Shah and Shri Navnitlal Shah carrying on business under the trade name Shah & Co., 71 Canning Street, Calcutta (a); 1120A(AT) (Central), 12-9-60 (b); (A) Dot pen and parts, propelling pencil (c); 18-7-64 (h).

5. Shri Narayan Das Bhaiya carrying on business under the trade name Paramount Trading Corporation, 71 Canning Street, Calcutta (a); 988A(AT) (Central), 30-5-59 (b); (A) Ball bearing, water and gas pipe fittings, (D) Toilet, confectioneries (c); 18-7-64 (h).

6. (S) Shri Devji Haribhai Patel (Proprietor) carrying on business under the trade name Devji Haribhai Patel & Co. (for) Sarbasri Devji Haribhai Patel, Govindlal Bhagwanji Patel, Premji Kurji Patel, Maganlal Dharamshi Patel and Hirji Dharamshi Patel (Partners) carrying on business under the trade name Devji Haribhai Patel & Co., (S) 4 Ramjidas Jethia Lane, Calcutta (for) 4 Rupchand Roy Street, Calcutta (a); 555A(AT) (Central), 1-7-57 (b); 20-7-64 (h).

7. Messrs. Manak Chand Gouti, Sm. Lichmi Kumari Gouti, Sm. Ratni Kumari Gouti and Sm. Sohani Kumari Gouti carrying on business under the trade name Vijoy Trading Corporation, 2 Portuguese Church Street, Calcutta (a); 1374A(AT) (Central), 7-5-64 (b); (A) Insulators (c); 21-7-64 (h).

8. Messrs. Gajanand Chowdhury, Chimanlal Chowdhury and Shyamsundar Chowdhury carrying on business under the trade name Howrah Chemical Works, 148 Harrison Road, Calcutta, 192 Cross Street, Calcutta (a); 56B(AT) (Central), 10-3-58 (b); (A) China clay (c); 21-7-64 (h).

9. Shri Purushottam Lal Sarun carrying on business under the trade name Messrs. Subhas Trading Co., 214/1/5 Acharya Jagadish Bose Road, Calcutta (a); 662A(BH) (Central), 31-10-62 (b); (A) G. c. sheet, g. p. sheet and skelp coils (c); 10-7-64 (h).

10. Messrs. Dhandhania Brothers (Private) Ltd., (S) 4 Middleton Street, Calcutta-16 (for) 135 Canning Street, Calcutta (a); (S) 840A(BH) (Central) (for) 797A(CR) (Central) (b); 14-7-64 (h).

11. Messrs. Purushottam K. Patel, Sadhuram P. Patel, Chimanbhai P. Patel, Manubhai P. Patel, Kanubhai P. Patel and Jayanta Kumar P. Patel carrying on business under the trade name Messrs. Purushottam K. Patel & Co., 27A Elgin Road, Calcutta-20 (a); 772A(BH) (Central), 22-1-64 (b); (A) Tea (c); Insert Tea after the words "in process or manufacture of goods for sale" (d); 16-7-64 (h).

12. (S) Shri Satyanarain Goenka, Sm. Mani Devi Goenka and Sm. Mahadevi Goenka carrying on business under the trade name Messrs. Goenka Stores (for) Shri Satyanarain Goenka carrying on business under the trade name Messrs. Goenka Stores, Subhas Road, Bankura (a); 188A(BK) (Central), 25-3-63 (b); 10-7-64 (h).

13. (S) Shri Sankarlal Daruka carrying on business under the trade name Messrs. Daruka Rice Mill (for) Shri Jhabarmall Daruka carrying on business under the trade name Messrs. Jhabarmall Daruka, Bishnupur, Bankura (a); 153A(BK) (Central), 31-3-60 (b); 16-7-64 (h).

14. M. Zahur Ahmed carrying on business under the trade name Merit & Co., (S) 80 Colootola Street, Calcutta (for) 297/1 Upper Circular Road, Calcutta (a); (S) 1502A(CL) (Central) (for) 1255A(SL) (Central) (b); 10-7-64 (h).

15. Messrs. Power Farming (Private) Ltd., (S) 165 Lower Chitpur Road, Calcutta (for) 3 Jagomohan Mullick Lane, Calcutta (a); (S) 1503A(CL) (Central) (for) 234A(JK) (Central) (b); 10-7-64 (h).

16. Bairukshana Kasam, Bai Saknia, Bai Astana Md. Nakib, Haji Iqbal Haji Gafar and Haji Amin carrying on business under the trade name Haji Abdul Rahman Haji Abdulla, 12 Zakeria Street, Calcutta (a); 485A(CL) (Central), 18-7-57 (b); (A) Cosmetics and medicines (c); 15-7-64 (h).

17. (S) Shri Rabindra Nath Rana carrying on business under the trade name R. Rana & Co. (for) Messrs. R. Rana & Co., 74 Chittaranjan Avenue, Calcutta (a); 557A(CL) (Central), 14-8-57 (b); 15-7-64 (h).

18. (S) Arjan Kessumal Nathani and Jairamdas Kessumal Nathani carrying on business under the trade name Raj Electric Stores (for) Arjan Kessumal Nathani carrying on business under the trade name Raj Electric Stores, 54 Ezra Street, Calcutta (a); 1221A(CL) (Central), 24-5-62 (b); 16-7-64 (h).

19. Shri S. B. Kothari, S. R. Meghani, B. S. Meghani and M. S. Meghani carrying on business under the trade name Messrs. Kothari Meghani & Co., 44/45 Ezra Street, Calcutta (a); 69B(CL) (Central), 4-6-59 (b); (A) Electric kettle, mixodet and coffee perculator (c); 18-7-64 (h).

20. Messrs. Narottamdas Bhagwanji, Pravin Kumar Bhagwanji and Tulsidas Hansraj carrying on business under the trade name Messrs. Pravin Kumar & Co., 8 Tarachand Dutta Street, Calcutta (a); 1345A(CL) (Central), 25-5-63 (b); (A) Biri leaves (c); 18-7-64 (h).

21. (S) T. K. Moidoo Haji alias Thotten Kunhi Moidoo Haji, T. K. Aboo Haji alias Thotten Kunhi Aboo Haji and T. Aboobacker alias Thotten Aboobacker carrying on business under the trade name P. M. Packi & Company (for) Messrs. P. M. Packi & Company, 1 Tirettabazar Street, Calcutta (a); 10B(CL) (Central), 27-6-57 (b); 18-7-64 (h).

22. (S) Shri A. K. Roychowdhury and Sm. Renuka Ghose carrying on business under the trade name A. Choudhury & Co. (for) Messrs. A. Chowdhury & Co., 94 Chittaranjan Avenue, Calcutta-12 (a); 300A(CL) (Central), 1-7-57 (b); 18-7-64 (h).

23. Jagmohan Govindjee, Purshottam Sundardas, Khatau Sundardas, Haridas Sundardas and Sakarbai carrying on business under the trade name Messrs

Damodar Hunsraj, 2 Manook Lane, Calcutta (a); 244A(CL) (Central), 28-6-57 (b); (A) Switches, flood light lamps, tools and accessories and drill bits (c); 18-7-64 (h).

24. (S) Hajra Bi carrying on business under the trade name Halifax Trading Co. (for) Md. Younus carrying on business under the trade name Halifax Trading Co., 6 Colootola Lane, Calcutta (a); 1188A(CL) (Central), 16-2-62 (b); 20-7-64 (h).

25. Shri Sukdebdas Haralalka and Navanarayan Haralalka carrying on business under the trade name Messrs. Haralalka Stores, 6 Lucas Lane, Calcutta, (A) 26/3 Hindusthan Park, Calcutta (a); (S) 96B(CR) (Central) (for) 1756A(CR) (Central) (b); 17-7-64 (h).

26. Shri Sajanddesi Hasanally Mohamedbhai, Akbarally Surufali Rostunjee, Yusufbhai Alibhai, Shabirbhai Alibhai and Saifubhai Alibhai carrying on business under the trade name Messrs. Sujanddin & Co., 75 Netaji Subhas Road, Calcutta (a); 664A(CR) (Central), 17-7-57 (b); (A) Oil cans, weighing instrument, lifting tackles, melting pots, chucks, grinder, small machinery and spare parts, electric motors, bearing, blocks, pulley, chains, pipe-fittings, engineering and electrical instrument, polythene pipe and fittings, leather goods, brushes, canvas goods (c); 18-7-64 (h).

27. Shri Ebrahimbhai Kameruddin Jwajee, Ismailbhai Karmuddin Jwajee, Fakruddin Kamruddin Jwajee and Najruddin Kamruddin Jwajee carrying on business under the trade name Messrs. Belting & Machinery Stores, 26A Netaji Subhas Road, Calcutta (a); 70A(CR) (Central), 1-7-57 (b); (A) Beltings, vee and link belts, small tools, precision tools, files, measuring and weighing instruments, welding materials and accessories, tea chest components, machinery parts, oil engines, electric motors, bolts and nuts, nails, washers, rivets, screws, wire ropes, bearings and parts, blocks, grinding wheels, brake lining, asbestos goods, steam packing, belt jointings, punch, wire, wirenetting, crucibles, galvanised and black sheets, brushes, polishing materials, leather goods, door closer and accessories, hinges, haps and staples, gloves, sleeves, chain pulley blocks, shaftings, mild steel and carbon bars, packing materials, springs, g. m. and c. i. valves and cocks, pressure and vacuum gauge, wheels, pulleys, bandsaw and hacksaw blades, lawn mowers and parts, marking materials, water spraying accessories, machine tools (c); 18-7-64 (h).

28. Messrs. R. B. Mandal and G. B. Mandal carrying on business under the trade name Ghose Mondal & Co., 71A Netaji Subhas Road, Calcutta (a); 39A(CR) (Central), 20-6-57 (b); (A) Metals, viz., non-ferrous metals, alloys and ingots, semies in all forms, i.e., sheets, pipes, tubes, rods, sections (c); 20-7-64 (h).

29. Shri Subal Chandra Paul (Proprietor) carrying on business under the trade name Bengal & Overseas Trading Co., 1 Bonfield Lane, Calcutta (a); 953A(CR) (Central), 26-9-57 (b); (A) Galvanised plain sheets, galvanised corrugated sheets (c); 20-7-64 (h).

30. Shrimati Kiron Kumari Sancheti and Dharam Chand Lunia and Punam Chand Lunia carrying on business under the trade name Messrs. Associated Industrial Corporation, 85 Netaji Subhas Road, Calcutta (a); 1735A(CR) (Central), 6-5-64 (b); (A) Rubber hand gloves, tools and screws (c); 20-7-64 (h).

31. Shri Dibakar Roy (Karta, Hindu undivided family) carrying on business under the trade name Messrs. P. N. Roy & Co., 89 Netaji Subhas Road, Calcutta (a); 432A(CR) (Central), 27-6-57 (b); (A) Hand controlled branch, foam branch, fire bell (c). 20-7-64 (h).

32. (S) Messrs. R. K. Kunda and Jnana Priya Mallick carrying on business under the trade name National Tube Fitting Co. (for) R. K. Kunda and B. N. Sain carrying on business under the trade name National Tube Fitting Co., 67B Netaji Subhas Road, Calcutta (a); 385A(CR) (Central), 3-7-57 (b); 20-7-64 (h).

33. Shri K. C. Dey (Proprietor) carrying on business under the trade name K. C. Dey, Darjeeling (a); 269A(DJ) (Central), 6-4-62 (b); (A) Electrical goods, sport goods (indoor and outdoor), ironing materials, toys, typewriter parts, electrical fan (c); 20-7-64 (h).

34. Messrs. B. B. Bharat & Sons (Private) Ltd., 13/1A Govt. Place East, Calcutta-1 (a); 853A(EL) (Central), 12-2-64 (b); (A) Railway signalling equipments, machineries and components thereof, marshalling yard equipments and components thereof, electrical equipments, machineries apparatus instruments and components thereof, cables (c); 23-7-64 (h).

35. Messrs. Jagadish Prosad Agarwal and Purshottamlal Tibrewalla carrying on business under the trade name Vishnu Trading Co., 20/1 Maharshi Debendra Road, Calcutta (a); 109B(JK) (Central), 26-12-63 (b); (A) Ghee (c); 20-7-64 (h).

36. Messrs. Mukherjee and Cousins (Private) Ltd., 7 Maharshi Debendra Road, Calcutta (a); 539A(JK) (Central), 31-7-57 (b); (A) Skelp, g. p. sheets, g. c sheets (c); 21-7-64 (h).

37. Messrs. N. K. Jhunjhunwala and Debi Prosad Drolia carrying on business under the trade name Messrs. National Commercial Trading Corporation, 29 India Exchange Place, Calcutta (a); 1258A(LR) (Central), 28-8-61 (b); (A) Wheat (c); (A) Gunny bags and jute twine (g); 13-7-64 (h).

38. Sarbasri Dilip Ranjan Das and Prabir Kumar Guha carrying on business under the trade name Messrs. Calcutta Industrial Corporation, 14 Clive Row, Calcutta (a); 1530A(LR) (Central), 21-4-64 (b); (A) Plank, timber (c); 13-7-64 (h).

39. Messrs. W. A. Beardsell & Co. (Private) Ltd., A3 Gil'ander House, Calcutta, (A) Additional place of business 103/23 Foreshore Road, Shibpore, Howrah (a); (S) 159B(LR) (Central), 14-7-64 (for) 48A(LR) (Central), 19-6-57 (b); 14-7-64 (h).

40. (S) Shri Durga Prosad Agarwal and Shri Mayaram Agarwal carrying on business under the trade name Messrs. Minerals & Industries (for) Messrs. Minerals & Industries, 85/1 Upper Chitpore Road, Calcutta (a); 742A(MK) (Central), 19-11-59 (b); (A) Calcite and lime stone after the word quartz (c); 23-7-64 (h).

41. (S) Messrs. Mansapada Ghosh, Balai Chand Ganguli, Chunilal Ganguli, Monilal Ganguli and Jaharlal Ghosh carrying on business under the trade name M. P. Ghosh & Co. (for) Messrs. Mansapada Ghosh, Balai Chand Ganguli and Chunilal Ganguli carrying on business under the trade name Messrs. M. P. Ghosh & Co., 70 Netaji Subhas Road, Calcutta (a); 352A(MR) (Central), 4-7-57 (b); 17-7-64 (h).

42. (S) Messrs. Suchit Kumar Bhowmick and Santosh Kumar Das carrying on business under the trade name Indo Engineering Works (for) Messrs. Indo Engineering Works, 125 S. N. Roy Road, Calcutta-38 (a); 211A(PG) (Central), 25-9-57 (b); 10-7-64 (h).

43. (S) Messrs. Nuroonissa Ashruff Mowjee, Shamim Yusuf Mowjee, Hussainalli Rashid Alidina, Asif Ashruff Mowjee and Sajid Yusuf carrying on business under the trade name N. S. Metal Industry (for) Shrimati Nuroonissa Mowjee and Shrimati Shamim Mowjee carrying on business under the trade name Messrs. N. S. Metal Industries, 103/4 Basanta Lal Saha Road, Calcutta-33 (a); 386A(PG) (Central), 19-1-60 (b); 13-7-64 (h).

44. Shri Suresh Chandra Dutta, Shri Paritosh Kumar Dutta, Shri Nishit Kumar Dutta and Shri Pradip Kumar Dutta carrying on business under the trade name Messrs. Suresh Chandra Dutta, N. C. Das Gupta Road, Purulia (a); 70A(PR) (Central), 10-7-57 (b). Insert after textiles "Hosiery" (c); 18-7-64 (h).

45. Shri Manalal Singhania carrying on business under the trade name Messrs. Hirakhun Colliery, Saltore, P. O. Neturia, Dist. Purulia (a); 239A(PR) (Central), 26-11-59 (b); Insert after wire "Cement" (c), 18-7-64 (h).

46. (S) Messrs. Sohanlal Jain, Kanahialal Manot and Inderchand Shamsukha carrying on business under the trade name Lakshmi Paint Works (for) Lakshmi Paint Works, 14/2 Old Chinabazar Street, Calcutta (a); 98A(RB) (Central), 1-7-57 (b); (D) Chemicals, (A) Potash bicromate, oxalic acid, nitric acid, nitric acid, acetic acid, tannis acid, hydrochloric acid, sulphuric acid, barium chloride, yellow prussiate of potash, soda ash, potash alum, aluminium sulphate, sodium bicromate, gluber salt, lead nitrate, lead acetate, zinc sulphate, ferrous sulphate, caustic soda, zinc napthilate; dispersing agents (all sorts), glue flakes, c. m. c. (binding agent), gums, borax, casein, resin, hydrated lime, graphite, blanc fixe, fused calcium chloride, barytes, china clay, dolomite, calcite, gypsum, precipitated chalk, makrana powder, soap stone, yellow ocher, white cement, red oxide, aluminium powder, bronze powder, glass tincel powder, pearl essence, varnishes, mineral oils, turpentine oil (c); (A) Consumable stores, viz., vaseline, spindle oil, grease, machine oil, linseed oil, stand oil, mineral oil, paint and enamels, cotton waste intended for manufacture of dry paint colour, pigments and chrome colours and paste colours (d); 18-7-64 (h).

47. Messrs. Shantilal Mangal Chand Chowdhury, Surajmal Mangal Chand Chowdhury, Bhim Chand Mangal Chand Chowdhury (minor) and Mahendra Hiralal Chowdhury (minor) carrying on business under the trade name Mangal Chand & Sons, 19 Pollock Street, Calcutta (a); 1118A(RB) (Central), 21-2-64 (b); (A) Aluminium scrap (c); 18-7-64 (h).

48. Messrs. Bhanukumar Keshavlal Sampat, Sultanali Masumally Hirji, Tarit Kumar Sur and Hamed A. Dama carrying on business under the trade name Keramic Agencies, 20 Pollock Street, Calcutta (a); 1085A(RB) (Central), 30-8-63 (b); (A) Lanterns and parts thereof, thermoflask and spare parts thereof, crockery and spray pumps (c); 18-7-64 (h).

49. Messrs. Maganlal Shah, Kantilal A. Shah, Jaywantlal A. Shah and Jayantilal A. Shah carrying on business under the trade name D. Jayantilal & Co., (S) 33 Canning Street, Calcutta (for) 8/2 Rup Chand Roy Street, Calcutta (a); (S) 1149A(RB) (Central) (for) 190A(AT) (Central) (b); 18-7-64 (h).

50. Shri Ramchandra Natarajan Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); 1090A(RB) (Central), 20-9-63 (b); (A) Garage tool (c); 20-7-64 (h).

51. Shrimati Shefalika Mukhopadhyaya carrying on business under the trade name Messrs. National Conductor Corporation, 33N Raja Nabakissen Street, Calcutta-5 (a); 1018A(SH) (Central), 11-2-63 (b); (A) Enamel copper wire (c); 18-7-64 (h).

52. (S) Shri Keshaw Pershad Kayan (Proprietor) carrying on business under the trade name Keshaw Pershad Kayan & Co. (for) Messrs. Ganga Prosad Kayan and Keshaw Pershad Kayan (Partners) carrying on business under the trade name Keshaw Pershad Kayan & Co., 6 Jadulal Mullick Road, Calcutta (a); 226A(SH) (Central), 24-7-57 (b); 18-7-64 (h).

53. (S) Shri Himangsu Das Gupta carrying on business under the trade name Messrs. General Metal Industries (for) Messrs. Biswanath Biswas and Himangsu Das Gupta carrying on business under the trade name Messrs. General Metal Industries, 185/1A Bipin Behari Ganguly Street, Calcutta (a); 1223A(SL) (Central), 31-7-61 (b); 10-7-64 (h).

54. Sarbasri Ramkumar Bharadwaj and Deepkumar Sharma carrying on business under the trade name Messrs. Rajesh Trading Co., 75/1A College Street, Calcutta (a); 1582A(SL) (Central), 4-5-64 (b); (A) Vices, lathe machine, drill machine (c); 15-7-64 (h).

55. (S) Shri Karun Kumar Mukherjee carrying on business under the trade name Messrs. K. K. Mukherjee & Co. (for) Messrs. K. K. Mukherjee & Co., 59 Bentinck Street, Calcutta (a); 263A(SL) (Central), 1-7-57 (b); 15-7-64 (h).

56. Messrs. Excel Distributors (Private) Ltd., (S) 133/6E Dharamtolla Street, Calcutta (for) 12 Lower Chitpur Road, Calcutta, (A) Calcutta (1) (a); (S) 139B(SL) (Central) (for) 39A(SL) (Central) (b); 15-7-64 (h).

57. (S) Messrs. J. N. Nundy and T. N. Nundy (Partners) carrying on business under the trade name J. N. Nundy (for) Shri J. N. Nundy (Proprietor) carrying on business under the trade name J. N. Nundy, Sarisapara, Chandernagore, Hooghly (a); 3A(SP) (Central), 21-6-57 (b); 14-7-64 (h).

58. Messrs. Hindusthan General Produce Co. Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Row, Calcutta (a); (S)907A(TL) (Central) (for) 916A(LR) (Central) (b); 17-7-64 (h).

59. Messrs. East Coast Commercial Co. Ltd., (S) 25A Theatre Road, Calcutta (for) 5 Clive Road, Calcutta (a); (S) 908A(TL) (Central) (for) 915A(LR) (Central) (b); 17-7-64 (h).

60. (S) Sarbasri Parimal Ghosh, Bimal Kr. Ghosh, Kamal Kr. Ghosh and Santimoy Sarker (Partners) carrying on business under the trade name Messrs. Card Board Printing & Processing Industries (for) Messrs. Card Board Printing and Processing Industries, (S) 76 Lower Circular Road, Calcutta (for) 250 Upper Chitpur Road, Calcutta (a); (S) 74B(TL) (Central) (for) 40B(SH) (Central) (b); 17-7-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 247 C. T.—30th July 1964—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Rackson Traders (Private) Limited, 12B Lower Chitpur Road, Calcutta (a); 919A (CL) (Central), 25-5-59 (b); Electrical goods and hardware goods (c); 13-7-64 (h).

2. Messrs. Mukherjee & Co., 3 Manook Lane, Calcutta (a); 209A (CL) (Central), 28-6-57 (b); Electrical goods and accessories (c); 17-7-64 (h).

3. Shri J. C. Boid, (Proprietor) carrying on business under the trade name Messrs. Hind Jute & Hessian Co., 14/5 Clive Row, Calcutta (a); 282A (LR) (Central), 4-7-57 (b); Sugar, jute and jute products (c); 10-7-64 (h).

4. Messrs. Kishanlal Rungta and Banwarilal Rungta carrying on business under the trade name Kishanlal Banwarilal, 174 Harrison Road, Calcutta (a); 516A (MR) (Central), 26-7-57 (b); Lock and lock products, metals and metal products, jute and jute products, mill stores, paints, minerals (c); 17-7-64 (h).

5. Shri Ranendra Chandra Chakraborty carrying on business under the trade name Messrs. Rowman Industrial & Impex Agencies, P-55 Princep Street, Calcutta (a); 864A (SL) (Central), 13-8-58 (b); G. I. pipes and fittings and corrugated sheets, all items manufactured from steel and iron (d); 10-7-64 (e).

6. Shri Gour Mohan Chatterjee and Madan Hitait carrying on business under the trade name Messrs. A. V. A. Co., 172 Dharamtolla Street, Calcutta (a); 1055A (SL) (Central), 30-3-60 (b); Raw film and cinema projectors (d); 10-7-64 (e).

7. Shri Jyotirmay De and Shri Ajit Kumar Ghosh carrying on business under the trade name Messrs. Dum Dum Steel & Iron Works, P-33 Misson Row Extn, Calcutta (a); 819A (SL) (Central), 29-4-58 (b); Building materials, structural steel materials (d); 15-7-64 (e).

8. Mr. P. D. Wong (Proprietor) carrying on business under the trade name China Standard Trading Co., P-33 Misson Row Extn, Calcutta (a). 282A (SL) (Central), 16-7-57 (b); Jute, jute products, cranes, boiler, machineries, machinery spare parts (c); 23-7-64 (h).

S. K. BOSE, Commissioner.

No. 12771C.T. — 31st July 1964. — Shri Kobid Kumar Ghosh, Commercial Tax Officer, Grade II, of Amratola charge, has been granted earned leave for nine days from 15th June 1964 to 23rd June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 12772C.T.—31st July 1964.—Shri Kalobaran Lahiri, Commercial Tax Officer, Grade II, of Central Section, has been granted earned leave for eighteen days from 2nd June 1964 to 19th June 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 12801C.T.—31st July 1964.—Shri Samarendra Nath Sadhu, Commercial Tax Officer, Grade I, of Purulia, has been granted earned leave for twenty-six days from 9th June 1964 to 4th July 1964 under rule 167(a) of the West Bengal Serviec Rules, Part I.

No. 13217C.T.—8th August 1964.—Shri Madan Lal Das, Commercial Tax Officer, Grade II, of Asansol charge, has been granted earned leave for twenty days from 20th July 1964 to 8th August 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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BHADRA 5] THURSDAY, AUGUST 27, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 248 C. T.—6th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Rasaraj Ghosh carrying on business under the trade name Messrs. New Jalajog, 114/4/1 Hazra Road, Calcutta-26 (a); AL/1026A, 27-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets, (ii) Curd and (iii) Nonta khabar (c).

2. Sm. Kamala Ben Dattani and Shri Mathura Das Dattani carrying on business under the trade name M. Dattani & Co., G. T. Road, East, Ushagram, P. O. Asansol, Dist. Burdwan (a); AS/2517A, 17-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spirit, varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Furniture, doors, windows, planks (c); Timber, wooden furniture, steel furniture, foam mattress and pillow, plywood product, bamboo, refrigerator (d).

3. Messrs. Ali Raza, Md. Matin and Ahmed Raza carrying on business under the trade name New Bihar Cycle Stores, Station Road, P. O. Burnpur, Dist. Burdwan (a); AS/2518A, 23-7-64 (b); Cycle, cycle parts, cycle tyre, cycle tubes (d).

4. Sarbasri Nautamlal Amritlal Mehta, Indulal Nautamlal Mehta, Harshadrai Amritlal Mehta, Lalit Kumar Nautamlal Mehta, Chunilal Vanmalidas Shah, Ratilal Kalyanji, Natawarlal Girdharilal and Mansukhlal Girdharilal (Partners) carrying on business under the trade name Jain Mills and Electrical Corporation, 20 Amratola Street, Calcutta (a); AT/3984A, 27-7-64 (b); Electrical goods and accessories (d).

5. Nikhil Guha carrying on business under the trade name Messrs. Beta & Co., 15 Rifle Road, Calcutta-19 (a); BH/3671A, 25-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Slidlock fuse, starter, toggle switch (c).

6. Hewith Robins Inc., 5A Lord Sinha Road, Calcutta-16 (a); BH/3672A, 25-7-64 (b); Iron and steel goods and fabricated iron and steel goods, electrical cables and wires (d).

7. Messrs. Bithi Bhowmick, Dipti Bhowmick and Santi Bhowmick carrying on business under the trade name Messrs. B. Bhowmick, 20 Mullen Street, Calcutta-20 (a); BH/3673A, 25-7-64 (b); (1) Raw materials, (2) Machinery. Provided that all goods for which exemption from payment of sales tax is

claimed are intended for use in the actual process of manufacture of the goods named below: High suction jet for water pumps (c); Pipes, pipe-fittings, regulating valve, pressure gauge, vacuum gauge, strainer, brass springs, rubber buckets (d).

8. Shri Gunwant Mulchand Doshi carrying on business under the trade name Messrs. Radio Corner, 42D Rafi Ahmed Kidwai Road, Calcutta-16 (a); BH/3674A, 29-7-64 (b); Radio, radio parts and accessories, radiograms, radio batteries (d).

9. Nisith Kumar Bose carrying on business under the trade name Messrs. Art Engravers, 2B Garcha 1st Lane, Calcutta-19 (a), BH/3668A, 17-7-64 (b); (1) Raw materials, (2) Machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Blocks (c).

10. Messrs. Balan Menon and K. C. Chacko carrying on business under the trade name Messrs. Emsy Agencies, 155 Shyama Prosad Mukherjee Road, Calcutta-26 (a); BH/3669A, 23-7-64 (b); Ayurvedic medicines, ayurvedic soaps and oils, agarbatty, pickles, sandal powder, billa (d).

11. Shri Lalk Ram Chabria carrying on business under the trade name Messrs. Chabria Engineering Co., 2A Rakhal Mukherjee Road, Calcutta-25 (a); BH/3670A, 23-7-64 (b). Stone-ballasts and stone-chips (d).

12. Shri Subal Chandra Mondal carrying on business under the trade name Subal Chandra Mondal, Mutukgonj, Aishbazar, Bishnupur, Bankura (a); BK/596A, 17-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Chhana, ghee and curd (c).

13. Shri Satyanarayan Mondal, Shri Kanailal Mondal, Shri Natabar Mondal and Chittaranjan Mondal carrying on business under the trade name Mondal Brothers, Saltore, Bankura (a); BK/597A, 18-7-64 (b); Rice, pulses, salt, wheat and wheat products, mustard oil, kerosene, oil cake, fenugreek seed, cuminseed, corriander seed, poppy seed, ajwa, cocoanut oil, cardamon, tea, chillies, turmeric, betelnut, tapioca globules, soap, incense, glass, cigarettes, biri, paper and rape (d).

14. Shri Debendra Nath Dutta (Proprietor) carrying on business under the trade name Provakar Dutta & Sons, P. O. Khatra, Bankura (a); BK/598A, 20-7-64 (b); Pulses, wheat and wheat products, mustard oil, turmeric, betelnut, coconut oil, groundnut oil, poppy seed, cuminseed, fenugreek seed, corriander seed, ajwa, cardamon, soda ash, kerosene, biri, gur, paper, tea, cigarettes, match, oil cake, soap and vanaspati (d).

15. Messrs. Lakshi Narayan Roy, Uday Chand Roy, Girija Kanta Sarkar, Ram Satya Roy and Bhaskar Roy (Partners) carrying on business under the trade name Messrs. Lakshi Narayan Roy, G. T. Road, Khali Bilay Math, Burdwan (a); BN/1433A, 28-7-64 (b).

16. Shrimati Purnima Rani Mondal, minor (Proprietress) represented by natural guardian and father Shri Guru Saday Mondal carrying on business under the trade name Messrs. Purnima Mistanna Bhandar, G. T. Road, Burdwan (a); BN/1434A, 30-7-64 (b).

17. Shri Gaur Chandra Paul (Proprietor) carrying on business under the trade name Messrs. Paul Sons Bakery, Berhampore Station Road, Berhampore, Mursidabad (a); BR/781A, 18-7-64 (b); (1) Raw materials, (2) Plant. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Bread and biscuits (c).

18. Shri Kishanraj Singhwi carrying on business under the trade name Messrs. Temple Engineering Works, 23/2 Maulana Abul Kalam Azad Road, Howrah (a); HW/2761A, 12-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, machine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Stoves, pressure lanterns and parts thereof (c).

19. Shri Nirmal Kumar Dhang carrying on business under the trade name Messrs. Salkia Trading Co., 12 Chakraborty Bagan Lane, Salkia, Howrah (a); HW/2762A, 13-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Non-ferrous cast metal goods (c)

20. Messrs. Amal Kr. Pal Chowdhury, Bimal Kr. Pal Chowdhury and Madan Mohan Pal Chowdhury carrying on business under the trade name Sheet Metal and Spring Co., 55/1 L. Road, Belgachia, Howrah (a); HW/2763A, 17-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Tin cover for electric switch box and spring (c).

21. Shri Durga Prosad Barnawal carrying on business under the trade name Messrs. Barnawal Industries, 128 Belilious Road, Howrah (a); HW/2764A, 17-6-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Brass mouldings (c).

22. Shri Profulla Kumar Samanta carrying on business under the trade name Messrs. P. K. Samanta & Co., Jadurberia (Uluberia), Howrah (a), HW/2796A, 27-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bricks, bats and jhama (c).

23. Messrs. Mahesh Steel Co. (Private) Limited, 392 G. T. Road North, Salkia, Howrah (a); HW/2797A, 27-7-64 (b); M. s. rods, m. s. rounds and other iron and steel products (d).

24. Messrs. Kaushal Bindal, Prahladrai Agarwal, R. B. Gupta and S. L. Agarwal carrying on business under the trade name Shiv Kali Pipe Co., 135/45C Girish Ghosh Road, Belur, Howrah (a); HW/2798A, 28-7-64 (b); Pipe, pipe fittings and scrap thereof (d).

25. Shri Jatindra Nath Mondal carrying on business under the trade name Messrs. Alex Engineering Concern, 44 & 45/2 Fakir Dass Mondal Lane, Howrah (a); HW/2799A, 29-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bolts, nuts, pins, bushes, railway wagon parts and machinery parts (c).

26. Shri Ranjit Singh Nahata and Shri Rekhab Chand Parsan carrying on business under the trade name Messrs. R. S. Steel & Allied Agency, 50 Girish Park North, Calcutta (a); MK/3770A, 24-7-64 (b); B. p. sheets, bolts, nuts, rivets, washers, screws, hinges, aluminium sheets, m. s angles and m. s. flats, g. i. pipes (d).

27. Shri Bimalananda Das and Shreemati Santa Das carrying on business under the trade name Messrs. Santa & Santa, 57/1 Raja Dinendra Street, Calcutta (a); MK/3771A, 27-7-64 (b); (1) Raw materials, viz., steel strips. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Banding clips for sale (c); Speer gear, clamp, machinery spare parts, bolts and nuts (d).

28. Messrs. Sree Durga Industries (Private) Ltd., 8 Gurudas Dutta Garden Lane, Calcutta (a); MK/3772A, 28-7-64 (b); Nils (d).

29. Shri Laxmi Shankar Trepathi and Shri Ram Chandra Singh carrying on business under the trade name Messrs. Ashok Chemical Industries, 226 Bagmari Road, Calcutta (a); MK/3774A, 29-7-64 (b); (1) Raw materials, viz., sulphuric acid, sodium nitrate, sodium chloride. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hydrochloric acid and nitric acid for sale (c).

30. Shri Ramani Ranjan Mukherjee carrying on business under the trade name Messrs. R. Mukherjee & Co., 3B Nandan Bagan Street, Calcutta (a); MK/3775A, 30-7-64 (b); Waste paper (d).

31. Shri Jiban Krishna Halder carrying on business under the trade name Jiban Krishna Haldar, Station Bazar, Balichak, P. O. Debra, Dist. Midnapore (a); MN/1735A, 21-7-64 (b); (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sweets and (ii) Nonta khabar (c).

32. Shri Bishanlal Agarwal and Shri Bhanu Prakash Agarwal (Partners) carrying on business under the trade name Messrs. R. B. Industrial Corporation, 31A Mullick Street, Calcutta (a); RJ/3120A, 14-7-64 (b); Wrenches, engine parts, engine, motor parts, galvanized sheets, pipes, ball-bearing, machine tools, bolts, nuts, electric goods, jute products, polythene and plastic products, cooker, iron mod, rope, brass and copper sheets, sawblade, carbon brush (d).

33. Shri Rabindra Nath Bose carrying on business under the trade name Messrs. Bose & Co., 43-1 Mahatma Gandhi Road, Calcutta (a); SL/4194A, 17-7-64 (b); Printing ink, printing machinery and materials (d).

34. Shri Jogesh Chandra Mazumdar carrying on business under the trade name Messrs. Hardware Concern, 6 Chandney Chawk, 3rd Gate, Calcutta-13 (a); SL/4196A, 20-7-64 (b); Jute carpets, coir mats and matting, linolium, canvas (cotton and jute) camping furniture, holdalls (d).

35. Jethanand Bazaz and Naranjan Das Bhatia carrying on business under the trade name Messrs. Bharat Auto Corporation, P-27 Princep Street, Calcutta (a); SL/4197A, 20-7-64 (b); Motor parts and accessories (d).

36. Shri Chitta Ranjan Basak (Proprietor) carrying on business under the trade name Jaycee & Co., 24/C Dr. Suresh Sarker Road, Calcutta (a), TL/2823A, 24-7-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic goods (mainly containers), Cosmetic packages (c).

37. Sarbasri Phanindra Mohan Guha, Sudhindra Mohan Guha and Ajit Ranjan Guha (Partners) carrying on business under the trade name Main & Martin, 91 Lower Circular Road, Calcutta (a); TL/2824A, 24-7-64 (b); Bolts, nuts, rivets, screws, washers, plastic and bakelite goods, pipe and pipe fittings, taps, dies, hand gloves, spring and spring washers (d).

38. Shrimati Shyamali Chough (Proprietress) carrying on business under the trade name M. S Trading Co., 32 European Asylum Lane, Calcutta (a); TL/2826A, 29-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paraffin wax, sand paper, rajan. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Leather buckets and sockets (c).

39. Sarbasri Sheik Abdul Gaffer, Sheik Abdul Hamid, Sheik Abdul Khalique and Sheik Ashamat (minor) represented by his father and natural guardian Sk. Abdul Khalique (Partners) carrying on business under the trade name New Garden Petrol Service, 29 Middle Road, Calcutta (a); TL/2827A, 30-7-64 (b); Petrol, mobil oil, gear, differential oil, brake oil, flushing oil, lubricants of different varieties, rubber horn ball, fan belt, metal polish, glass polish, distilled water, acid water, hose pipe, hose bent, grease (d).

40. Messrs. Trover (Private) Ltd. carrying on business under the trade name Trover (Private) Ltd., 7 Royd Street, Calcutta (a); TL/2828A, 30-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Prodder mines with carrier web (c); Trolley air compressor (d).

S. K. BOSE, Commissioner.

No. 249 C. T.—6th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Niranjan Patra carrying on business under the trade name Messrs. Niranjan Patra, 36/1 Orphangunge Market, Calcutta (a); AL/264A, 24-10-49 (b); (A) Linseed oil (d); 28-7-64 (e).

2. Shri Naraindas Agarwalla carrying on business under the trade name Messrs. Naraindas Agarwalla, 3/1 Diamond Harbour Road, Calcutta (a); AL/943A, 25-3-64 (b); (A) Linseed oil (d); 30-7-64 (e).

3. Shri Indurdas Lalchand carrying on business under the trade name Bengal Cottage Industry, 71 Canning Street, Calcutta (a); AT/3636A, 9-1-60 (b); (D) (2) Plant, machinery, spare parts and accessories, (3) Consumable stores (c); (A) Zip fasteners (d); 24-7-64 (e).

4. Messrs. Ratanchand Chopra, Chhaganmal Chopra, Amarchand Chopra, Surendra Kumar Chopra and Sm. Parbati Debi carrying on business under the trade name Ratanchand Chhaganmal, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); AT/2928A, 26-7-57 (b); 24-7-64 (e).

5. (S) Sarbasri Brijmohan Bazaz and Nathmal Bazaz carrying on business under the trade name Raghunathrai Brijmohan (for) Messrs. Raghunathrai Brijmohan, 160 Cross Street, Calcutta (a); AT/2071A, 20-11-48 (b); 24-7-64 (e).

6. Shri Nathmal Singhania carrying on business under the trade name Messrs. Biswanath Company, 192 Jamunalal Bazaz Street, Calcutta (a); AT/3048A, 11-5-53 (b); (A) Staple fabric yarn and cotton yarn (d); 24-7-64 (e).

7. Shri Jankidas Narula carrying on business under the trade name Gita Toy and Sports Centre, 71 Canning Street, Calcutta (a); AT/3931A, 5-10-63 (b); (A) Utensils, bags and fancy goods (all made of polythene), fire work, hot water bag, ice bag, mats and band (all made of rubber) (d); 25-7-64 (e).

8. Shri Basudeo Periwal (Proprietor) carrying on business under the trade name Basudeo Jugal Kishore, 15 Noormal Lohia Lane, Calcutta (a); AT/697A, 26-6-44 (b); (A) Wire nails and screws (d); 25-7-64 (e).

9. (S) Messrs. Maganlal Lallubhai, Harivadan Maganlal, Bhaichand Hemchand Chandra Kant Bhaichand, Chhotalal Nathubhai Mehta and Ramesh Chandra Maganlal Shah carrying on business under the trade name Maganlal & Co. (for) Messrs. Maganlal Lallubhai, Bhaichand Hemchand, Mulchand Jerambhai and Chhotalal Nathubhai carrying on business under the trade name Maganlal & Co., 2 Portuguese Church Street, Calcutta (a); AT/338A, 28-9-41 (b); 25-7-64 (e).

10. Shri Kishanlal Lakhotia carrying on business under the trade name Ramnarain Murlidhar, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); AT/3303A, 9-1-51 (b); 28-7-64 (e).

11. (S) Shri Mohabir Prasad Saraf and Shri Jogdish Ram Saraf carrying on business under the trade name Associated Dyestuffs Corporation (for) Shri Mohabir Prasad Saraf and Jogdish Ram Saraf carrying on business under the trade name Associated Dyestuffs Corporation, 34 Armenian Street, Calcutta (a); AT/3465A, 11-1-58 (b); 28-7-64 (e).

12. Messrs. Raichand Probhudas and Rajni Kant Raichand carrying on business under the trade name Messrs. Raichand & Co., 25 Amratola Street, Calcutta (a); AT/3495A, 26-8-58 (b); (A) Kapur kachili, chirata, kutaki, top chini, kutch, hira kasis, javantri, indrajava, latafal, sonapata, tuntia, deodar, singrup, amonia-bi-curb (d); 28-7-64 (e).

13. Messrs. Gopikishan Kajaria, Bhagrathi Devi, Shanti Devi and Gita Devi carrying on business under the trade name Basant Brothers, 3 Amratola Street, Calcutta (a); AT/3628A, 23-12-59 (b); (A) G. i. wire, soldering sticks, solder rosin cord, soldering fluid (d); 30-7-64 (e).

14. (S) Md. Mainuddin carrying on business under the trade name National Shoe Stores (for) Messrs. Md. Mainuddin and Md. Israil carrying on business under the trade name National Shoe Stores, Asansol, Dist. Burdwan (a); AS/1705A, 26-5-55 (b); 21-7-64 (e).

15. Messrs. Bijan Kumar Gupta and Prasanta Kr. Gupta carrying on business under the trade name Messrs. United Engineering Co., 9A Heysham Road, Calcutta-20 (a); BH/3522A, 31-8-63 (b); Insert raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Engineering components (c); (A) Ferrous and non-ferrous metals (d); 24-7-64 (e).

16. Allied Electrical Corporation (Private) Ltd. (S) 13 Camac Street, Calcutta-16 (for) 10/1 Elgin Road, Calcutta (a); BH/3204A, 9-11-60 (b); 27-7-64 (e).

17. Messrs. Electrical Manufactures & Suppliers (Private) Ltd., 2 Bipin Pal Road, Calcutta (a); BH/3445A, 8-1-63 (b); (A) Electric light fittings and their accessories, electric lamp (d); 17-7-64 (e).

18. (S) Shri Sambhu Nath Ghosh carrying on business under the trade name Messrs. Banga Luxmi Stores (for) Messrs. Banga Luxmi Stores, 208/2 Rash Behari Avenue, Calcutta (a); BH/3060A, 17-4-59 (b); (D) (2) Plant, machinery, spare parts and accessories. (3) Consumable stores (c); 17-7-64 (e).

19. Messrs. New Bharat Rubber Industries (Private) Ltd., 17 Paymental Garden Lane, Calcutta (a); BH/2614A, 30-1-57 (b); Insert (1) Raw materials including card board box and lebel, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber goods (c); 17-7-64 (e).

20. Messrs. Avenue Press (Private) Ltd., 16 Suren Tagore Road, Calcutta (a); BH/2878A, 1-3-57 (b); (A) Pencil, pen, nib, carbon paper, account books, envelope, card, diary, note book, file, pin, gem clip, eraser, adhesive tape, gum seal, drawing instrument, tray, basket, stapple, machine and pin, punching machine, paper weight, type-writer ribbon, stamp pad (d), 21-7-64 (e).

21 (S) Shri Krishna Gopal De (Proprietor) carrying on business under the trade name Messrs. Gandheswari Kath Gola (for) Messrs. Krishna Gopal De and Gour Gopal De carrying on business under the trade name Krishna Gopal De & Brothers, Salar, Murshidabad (a); BR/495A, 31-7-57 (b); 18-7-64 (e).

22. Shri Satyabrata Roy carrying on business under the trade name Messrs. Buildex, 1 British Indian Street, Calcutta (a); EL/3382A, 8-6-60 (b). (A) Ball and bearing (d); 25-7-64 (e).

23. Messrs. G. Lochen & Co. (Private) Ltd., 64/65 Stephen House, (4th floor), Dalhousie Sq., East, Calcutta (a); EL/3642A, 9-3-49 (b); (D) Art paper (d); 27-7-64 (e).

24. Messrs. Kailash Steel Rolling Mills (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a), JK/278B, 9-5-61 (b); (A) B. p. sheets, ridgings, angles, channels, flats, rounds, square (d); 24-7-64 (e).

25. (S) Messrs. Hariram, Gouri Shankar, Santlal, Chaturbhuj and Shri Ramniwas, natural guardian for and on behalf of Shri Rabi Kumar (minor) carrying on business under the trade name Ramgopal Ramsaroop (for) Messrs. Kidarnath, Santlal, Ramniwas, Hariram, Chaturbhuj and Gourishankar (Partners) carrying on business under the trade name Ramgopal Ramsaroop, 29 Sir Hariram Goenka Street, Calcutta (a); JK/841A, 29-9-41 (b); 24-7-64 (e).

26. Messrs. Mangal Chand Sharma, Gugan Ram Sharma, Sm. Saraswati Debi Sharma, mother and natural guardian of and on behalf of the name of persons Kailash Nath Sharma, Suresh Kumar Sharma and Ramesh Kumar Sharma carrying on business under the trade name Nanigram Mangal Chand, 20 Maharshi Debendra Road, Calcutta, (A) 15/1 Sovaram Bysack Street, Calcutta (a); (S) JK/290B (for) JK/2669A (b); 24-7-64 (e).

27. Messrs. Bengal Grain and Seed Trading Co. Ltd., 11 Shib Thakur Lane, Calcutta (a); JK/1356A, 22-6-45 (b); (D) General merchandise as and when required and certified by the dealer for resale (d); 25-7-64 (e).

28. (S) Messrs. Manilal Ratan Chand Mehta and Rasikhlal Chimanlal Mehta carrying on business under the trade name Chimanlal Manilal & Co. (for) Messrs. Manilal and Chimanlal carrying on business under the trade name Chimanlal Manilal & Co., 401/7A Upper Chitpore Road, Calcutta (a); JK/669A, 26-9-41 (b); 27-7-64 (e).

29. Shri Banwarilal Dalmia (Proprietor) carrying on business under the trade name Messrs. Shree Shankar Industries, 29A Sir Hariram Goenka Street, Calcutta (a); JK/2883A, 1-7-58 (b); (A) G. p. sheets, g. c. sheets, skelp (d); 27-7-64 (e).

30. Messrs. Chaudhury Iron Co. (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/3344A, 13-7-64 (b); (A) In consumable stores insert "Gas" after the word "Coal" (c), 27-7-64 (e).

31. (S) Shri Bhanwarlal Agarwalla (Proprietor) carrying on business under the trade name National Packing Industries (for) Shrimati Gyanwati Devi Swaika, Shrimati Gynni Devi Kejriwal and Shri Bhanwarlal Agarwalla carrying on business under the trade name National Packing Industries, 9 Jagomohan Mullick Lane, Calcutta (a); JK/2966A, 29-5-59 (b); 27-7-64 (e).

32. (S) Shri Krishna Dhone Ghosal (Proprietor) carrying on business under the trade name Messrs. Sarswati Galvanized Works (for) Messrs. Chintamony Ghosal and Krishna Dhone Ghosal carrying on business under the trade name Saraswati Galvanized Works, 373 Upper Chitpore Road, Calcutta (a); JK/2846A, 29-10-57 (b); 29-7-64 (e).

33. Shri Bhanu Prosad Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); JK/3303A, 9-12-63 (b); (A) Blackwire, blower (d); 29-7-64 (e).

34. Messrs. Basantlal Dalmia and Ghanshyamdas Dalmia carrying on business under the trade name Banwarilal Purshottamdas, 29 Banstolla Street, Calcutta (a); JK/890A, 27-10-41 (b); (A) G. p. sheets, g. c. sheet, wires, skelp (d); 29-7-64 (e).

35. Shri Ghanshyamdas Dalmia (Proprietor) carrying on business under the trade name Messrs. New Bharat Engineering Works, 29 Sir Hariram Goenka Street, Calcutta (a); JK/2491A, 9-12-52 (b); (A) G. p. sheets, g. c. sheet, wires, skelp (d); 29-7-64 (e).

36. Mahadeo Prasad Agarwalla and others carrying on business under the trade name Messrs. Sinhal Brothers, Siliguri, Darjeeling (a); JP/1700A, 1-5-51 (b); (A) Oil engine machine and spares (d); 29-5-64 (e).

37. Shri Ram Kishan Goel (Proprietor) carrying on business under the trade name Messrs. Arson Logenzes Factory, Khalpara, Siliguri (a); JP/2073A, 4-12-61 (b); (A) Candle, agarbati soap, biscuit, plastic goods, ink, spices powder, dalmut (d); 10-7-64 (e).

38. (S) Shri Badridas Tapadia, Shri Dwarka Pd. Tapadia and Shri Bithaldas Tapadia (Partners) carrying on business under the trade name Messrs. Luxmi Wood & Industries (for) Shri Badridas Tapadia (Proprietor) carrying on business under the trade name Messrs. Luxmi Wood & Industries, 70/2 Gouribari Lane, Calcutta-4 (a); MK/3569A, 22-5-63 (b); 24-7-64 (e).

39. (S) Shri Mahendra Nath Dey, Shri Madan Gopal Dey, Shri Basudev Dey and Shri Netai Chand Dey (Partners) carrying on business under the trade name Messrs. Mahendra Paper House (for) Shri Basudev Dey and Shri Netaichand Dey (Partners) carrying on business under the trade name Messrs. Mahendra Paper House, 45A Baranashi Ghosh Street, Calcutta-7 (a); MK/3344A, 23-9-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed covers and folders (c); 24-7-64 (e).

40. Shri Bindhyachal Prasad Jaiswal and Shri Sital Prasad Jaiswal (Partners) carrying on business under the trade name Messrs. Sital Prosad Bindhachal Prosad, 77 Kailash Bose Street, Calcutta (a); MK/2770A, 25-5-57 (b); (A) Black sheet, cold rolled sheet (d); 25-7-64 (e).

41. (S) Messrs. Chakraborty Engineer (Private) Ltd. (for) Messrs. Chakraburtty Engineer Ltd., 35A Gorachand Bose Road, Calcutta (a); MK/2111A, 12-5-51 (b); 28-7-64 (e).

42. (S) Shri Harilal Shaw (Proprietor) carrying on business under the trade name Messrs. Industrial Stores Agency (for) Messrs. Industrial Stores Agency, 23 Rajendra Deb Road, Calcutta (a); MK/2759A, 22-4-49 (b); 28-7-64 (e).

43. Shri Sitaram Biyani carrying on business under the trade name Messrs. Globe Rope Works, (S) 160-C Chittaranjan Avenue, Calcutta (for) 8 Santi Ghosh Street, Calcutta (a); (S) MK/3773A (for) SH/3209A (b); 28-7-64 (e).

44. (S) Sarbasri Lalit Mohan Mitra, Kamal Ranjan Sarkar and Arabinda Basu (Partners) carrying on business under the trade name Messrs. Bangalbari Rice Mill, P. O. Bangalbari, Dist. West Dinajpur (for) Sarbasri Lalit Mohan Mitra, Kamal Ranjan Sarkar and Barada Prasanna Basu (Partners) carrying on business under the trade name Messrs. Bangalbari Rice Mill (a); ML/152A, 6-2-42 (b); 25-7-64 (e).

45. (S) Sarbasri Kashiram Gulabchand, Puranmall Agarwalla, Om Prakash Agarwalla and Balkrishna Agarwala (Partners) carrying on business under the trade name Messrs. Kashiram Gulabchand, Hili, West Dinajpur (for) Sarbasri Kashiram Gulabchand, Puranmall Agarwala and Om Prakash Agarwala (Partners) carrying on business under the trade name Messrs. Kashiram Gulabchand (a); ML/12B, 2-4-54 (b); 28-7-64 (e).

46. Shri Bepin Behari Das (Proprietor) carrying on business under the trade name Messrs. Bepin Behari Das, Navabazar, P. O. Tapan, Dist. West Dinajpur (a); ML/156A, 13-10-41 (b); (A) Alkatra, coir yarn, linseed oil, groundnut oil and gazette paper (d); 24-7-64 (e).

47. Sarbasri Satya Ranjan Talukdar and Benu Ranjan Sharma (Partners) carrying on business under the trade name Messrs. Malda Paper Palace, Netaji Subhas Road, Malda (a); ML/724A, 26-8-63 (b); (A) Roller-composition (d); 24-7-64 (e).

48. Shri Danaram Patel, partner and others carrying on business under the trade name Belda Timber Traders, Belda, P. O. Belda, Midnapore, Branch shop at 76/27 Rishi Bankim Ch. Road, Calcutta (1) (a); (S) MN/126B (for) PG/126B (b); 20-7-64 (d).

49. (S) Messrs. Punamchand Murarka, Ganga Prosad Murarka, Sm. Janadebi Murarka and Sm. Sushila Debi Murarka carrying on business under the trade name Punamchand Murarka (for) Shri Punamchand Murarka (Proprietor) carrying on business under the trade name Messrs. Punamchand Murarka, 178 Harrison Road, Calcutta (a); MR/2410A, 23-8-57 (b); 24-7-64 (e).

50. Messrs. Jugal K. Nandy, Narendra Nath Nandy, Sampad K. Nandy, Motilal Nandy, Rash Behari Nandy and Chittaranjan Nandy carrying on business under the trade name Nandy Bros., 228 Mahatma Gandhi Road, Calcutta (a); MR/212A, 24-6-42 (b); (D) Hardware (d); 24-7-64 (e).

51. Messrs. Nilmony Mukherjee, Nirmal Kumar Mukherjee and Swapan Kumar Mukherjee carrying on business under the trade name Mitchell & Co., 42 Strand Road, Calcutta (a); MR/1106A, 31-5-44 (b); (A) Railway carriage fittings and wagon (d); 25-7-64 (e).

52. (S) Messrs. Tarapada Paul and Shyamapada Paul carrying on business under the trade name T Paul & S. Paul (for) Messrs. T. Paul and S. Paul Krishnagar, P. O. Akra Krishnagar, 24-Parganas (a); PG/2167A, 27-4-59 (b); 17-7-64 (e).

53. Messrs. Chemical Vessels Fabricators (Private) Ltd., 10/1 Desh Bandhu Road East, Calcutta-35 (a); PG/3020A, 21-3-64 (b); (A) Consumable stores, e.g., electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Metal containers (c); 18-7-64 (e).

54. Messrs. Babulal Gupta, Dharam Chand Gupta and Karam Chand Gupta carrying on business under the trade name Calcutta Industries, 101 B. T. Road, Calcutta-50 (a); PG/2764A, 10-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: C. i. castings (c); 21-7-64 (e).

55. (S) Shri Balai Chandra Das carrying on business under the trade name Balai Ch. Das (for) Balai Ch. Das, Kasba Sen Market, 24-Parganas (a); PG/1002A, 30-11-49 (b); 21-7-64 (e).

56. (S) Shri Raghupatiram Bhagat carrying on business under the trade name Messrs. Nandlal Raghupatiram, Jhalda, P. O. Jhalda, Dist. Purulia (for) Shri Kedarnath Bhagat and Raghupatiram Bhagat carrying on business under the trade name Messrs. Nandlal Kedarnath, Jhalda, P. O. Jhalda, Dist. Purulia (a); PR/92A, 25-9-57 (b); 25-7-64 (e).

57. (S) Shri Umedmall Jain carrying on business under the trade name Messrs. Umedmall Jain, Arunoday Dutta Street, Purulia (for) Shri Umedmal Jain carrying on business under the trade name Messrs. Bijoy Laxmi Trading Co., Arunoday Dutta Street, Purulia (a); PR/69A, 21-9-57 (b); 29-7-64 (e).

58. Shri Satish Kumar Sehgal carrying on business under the trade name Tarson Products, 18C Sukeas Lane, Calcutta (a); RB/1346A, 29-9-62 (b); (A) Wooden handles and plastic moulding powder (d). 25-7-64 (e).

59. Messrs. W. H. Targett & Co. Ltd., 5 Mission Row, Calcutta (a); RB/356A, 26-5-42 (b); (S) (1) Raw materials, viz., paper and board. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matter (capital) (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matter (capital) (c); 25-7-64 (e).

60. Messrs. Shrimati Beethika Ghose carrying on business under the trade name San Ron & Co., 5 Mission Row, Calcutta (a); RB/1452A, 6-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., paints, oil, grease, cotton waste, welding materials, soaps, emery cloth, sand paper, coal and coke, turticks acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea garden machineries and parts and (ii) Heaters, trolleys and their accessories (c); 25-7-64 (e).

61. (S) Messrs. Md. Haroon and Saheed Ahmed Zafar carrying on business under the trade name Watson Watch Co. (for) Messrs. Md. Haroon and Anis Ahmed carrying on business under the trade name Watson Watch Co., 7-8 Radhabazar Street, Calcutta (a); RB/563A, 26-9-41 (b); 27-7-64 (e).

62. Shri Debendra Nath Coondoo, Shri Rabindra Nath Coondoo, Shri Surendra Nath Coondoo, Shri Hirendra Nath Coondoo, Shri Ramendra Nath Coondoo, Shri Asit Kumar Daw and Shri Sripati Banerjee (Partners) carrying on business under the trade name Messrs. Traders Syndicate, 161 Netaji Subhas Road, 1st floor, Calcutta-7 (a); RJ/3007A, 30-1-62 (b); (A) Screw pin 'd' shackles, auger bits, cast steel bevel edge chisel, fibre sheets, cast iron fivot valves, cast iron shrice valves, hose pipe clamps, chisels flat with handle, door hinges, brass screws, screw driver, handle for sledge hammer, oil feeder, split pin, iron wood screw, galvanized thimble, iron clad distribution board, porcelain pipe, locking chain iron (d); 15-7-64 (e).

63. Messrs. R. P. Khanna & Co. (Private) Ltd., 15 Pagaya Patty Street, Calcutta-7 (a); RJ/2525A, 16-8-54 (b); (A) (1) Raw materials, i.e., aluminium sheet, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Aluminium tiffin box, (ii) Tray and (iii) Suitcase (c); 20-7-64 (e).

64. Shri Modho Prasad Luhariwala, Shri Brijmohan Prahladka and Shri Duli Chand Prahladka (Partners) carrying on business under the trade name Messrs. Surjmal Motilal, (S) 65 Cotton Street, Calcutta (for) 67 Cotton Street, Calcutta (a); RJ/2226A, 30-5-52 (b); 21-7-64 (e).

65. Shri Shiew Kumar Sharma (Proprietor) carrying on business under the trade name Messrs. Continental Plastic Works, 201B Mahatma Gandhi Road, Calcutta (a); RJ/3107A, 30-12-63 (b); (A) (1) Raw materials, viz., alkathene and bekelite powder for manufacture of alkathene and bakelite goods (c); 21-7-64 (e).

66. (S) Shri Raghu Nath Sethi carrying on business under the trade name Messrs. United Commercial Co. (for) Messrs. United Commercial Co., 3/2 Madan Street, Calcutta (a); SL/2044A, 22-4-44 (b); (D) Leather of all varieties, rubber and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures, required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of all kinds of leather goods for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts, accessories, (3) Consumable, e.g., machine oil, jute waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: All kinds of leather goods, plastic goods (c); (D) Hardware, (A) Plastic goods (d); 17-7-64 (e).

67. Shri Dulal Chandra Dutta carrying on business under the trade name Messrs. D. C. Dutta & Sons, (S) 40 Bipin Behari Ganguly Street, Calcutta (for) 273 Bowbazar Street, Calcutta (a); (S) SL/4195A (for) CL/3144A (b); 17-7-64 (e).

68. Shri Dhirendra Nath Mukherjee, Brojindra Nath Mukherjee and Narendra Nath Mukherjee carrying on business under the trade name Messrs. The Orient Engineering Co., 118E Dharamtolla Street, Calcutta (a); SL/298B, 10-4-63 (b); (D) (1) Raw materials, viz., steel round, steel pipes, copper rods, brass rods, brass sheets, rubber washers. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery and drilling equipments, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobile, cutting oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery and drilling equipments, automobile parts and small tools (c); (A) Automobile spares (d); 18-7-64 (e).

69. Shri Rabindra Prokash Gupta (Proprietor) carrying on business under the trade name Messrs. Orient Minerals & Industries, 21 Sooterkin Street, Calcutta (a); SL/485A, 25-6-64 (b); (A) Soapstone lump and powder (d); 18-7-64 (e).

70. Shri Puran Chand Matta carrying on business under the trade name Messrs. Machine Tools (Sales) India, 35 Chittaranjan Avenue, Calcutta (a); SL/4001A, 28-6-63 (b); (A) Nuts, pins, engines, gear box, front suspension, rear axle, rear shock, olserber, fuel pump and water pump, tank and pipes, carborator and steering, air cleaner, accelerator control, exhaust control, cooling system, hand brake, clutch brake paddle, master cylinder and fans, clutch brake pipe details, facia fittings instruments, ignition equipments, coil, dynamo, starter, switch, traficater assembly, horns, wiring cable clip, body group, front wing, bumper, timing cage, number plate (d); 21-7-64 (e).

71. Shri Ganesh Chandra Saha carrying on business under the trade name Messrs. Lawrence & Co., 146/4 Bipin Behari Ganguly Street, Calcutta (a); SL/2258A, 1-10-51 (b); (D) Spirit, medicines and (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores, (3) Building and plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of medicine for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Homeopathic medicines (c); 21-7-64 (e).

72. Shri Jag Mohan Kapoor and Shrimati Jairani Kapoor (Partners) carrying on business under the trade name Messrs. Business Efficiency Corporation, (S) 25A Chittaranjan Avenue, Calcutta (for) 32/1 Dalhousie Sqr South, Calcutta (a); (S) SL/4198A (for) EL/3500A (b); 23-7-64 (e).

73. Shri Birendra Nath Bose (Proprietor) carrying on business under the trade name Messrs. Bosco Industries, 4 Chandney Chawk, Calcutta (a); SL/3949A, 25-1-63 (b); (A) Diesel engine, rubber hose pipe, pump, electrical starter after the words "flexible shaft" (c); 21-7-64 (e).

74. (S) Goverdhan Lal Bhugra, Chand Prakash Bhugra and Pran Nath Sethi carrying on business under the trade name Messrs. Central Card Board Box Mfg. Co. (for) G. Bhugra, S. Bhugra and B. Bhugra carrying on business under the trade name Messrs. Central Card Board Box Mfg. Co., 25 Dr. Kartick Bose Lane, Calcutta (a); SL/3396A, 10-6-59 (b); 23-7-64 (e).

75. Messrs. Ashutosh Padha, Manicklal Padha, Kalosona Padha, Biswanath Padha and Purna Chandra Padha (Partners) carrying on business under the trade name Ashutosh Padha, Singur, Hooghly (a); SP/109B, 22-9-62 (b); (A) (4) Packing materials, i.e., jute twine and hessian cloth (c); 17-7-64 (e).

76. Shri Prasanta Kr. Aitch and Shri Baidyanath Banerjee (Partners) carrying on business under the trade name Messrs. Steelco Agency, 24 Chowringhee Road, Calcutta (a); TL/2603A, 30-8-62 (b); (A) Potassium bromide gr, silver nitrate gr, pot persulphate, ammon persulphate, phosphoric acid gr, sodium theosulphate gr (d); 25-7-64 (e).

77. Shri Pranab Kumar Chatterjee (Proprietor) carrying on business under the trade name Messrs. Shanti Engineering Works, 110 Ananda Palit Road, Calcutta (a); TL/2655A, 2-1-63 (b); (A) Spring and its parts (d); 25-7-64 (e).

78. (S) Abdul Rahim (Proprietor) carrying on business under the trade name Messrs. Khawja Leather Co. (for) Bashir Ahmed, Rafique Ahmed, Nazir Ahmed and Abdul Rahim (Partners) carrying on business under the trade name Messrs. Khawja Leather Co., (S) 78 Mafidul Islam Lane, Calcutta (for) 78 Bentinck Street, Calcutta (a); (S) TL/2825A (for) SL/3672A (b); 29-7-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 250 C. T.—6th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches
(b) Number and date of the registration certificates.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of cancellation.

1. Shri Gopijana Das (Proprietor) carrying on business under the trade name Gopijana Das, Kacharipathy, Bolpur, Birbhum (a); AS/1498A, 3-12-51 (b); Coal, coke, lime and firewood (d); 17-7-64 (e).

2. Messrs. B. N. Mukherjee Ltd., 44/A Satish Mukherjee Road, Calcutta (a); BH/1115A, 10-3-47 (b); Building materials, materials for earth works, t. s. angles, joists, marine goods, paint, varnishes (d); 20-7-64 (e).

3. Messrs. Krishna & Co., 182B Lansdowne Road, Calcutta (a); BH/3020A, 23-12-58 (b); Scientific research instruments and equipments, pipes and fittings, boiler fittings, electric motor, fibre rods, sheets and tubes, bakelite rods, tubes and sheets fabric base rods and sheets, ebonite sheets and rods, leather-oyd sheets, tools and machinery, mill and ginstores (d); 20-7-64 (e).

4. Shri Sailendra Nath Mukherjee (Proprietor) carrying on business under the trade name Messrs. The Crown Medical Hall, Dinhata, Dist. Cooch Behar (a); CB/197A, 13-4-51 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Medicinal mixture (c); 28-7-64 (e).

5. Messrs. Aryan Chemical Works Ltd., 3/2 Brindaban Mullick Lane, Calcutta (a); MK/1375A, 30-8-47 (b); Chemicals, bottles, phials, corcks, cartons and 1, 2 & 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of pharmaceutical preparations for sale (c); Chemical, medicines, bottles (empty), corks, phials, cartons (d); 24-7-64 (e).

6. Shri Rajdeo Singh (Proprietor) carrying on business under the trade name Messrs. Kashmir Mistanna Bhandar, 142 Cornwallis Street, Calcutta (a); MK/3042A, 10-8-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, ghee and spices. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea, coffee, sweetmeats and cooked food for sale (c); 29-7-64 (e).

7. Messrs. Bindrilal Poddar, Mahabir Prosad Poddar, Gobindaram Poddar and Sitaram Poddar carrying on business under the trade name Govindaram Sitaram, 180 Harrison Road, Calcutta (a); MR/1027A, 6-12-43 (b); Hosiery goods, oil seeds, oil, oil cakes, readymade garments (d); 28-7-64 (e).

8. Shri Paresh Chandra Pramanick carrying on business under the trade name Messrs. Sudha, 1 Feeder Road, Belghoria, 24-Parganas (a); PG/2190A, 16-6-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweets of different types, nonta, singara and kachuri (c); 17-7-64 (e).

9. Shri Monoharlal Bahl and Shri Shambhoolall carrying on business under the trade name Messrs. Shambhoolall Monoharlall, Telkalpara, Purulia (a); PR/343A, 30-8-61 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Seed lac, shellac (c); Stick lac, shellac, seed lac (d); 24-7-64 (e).

10. Chandra Sekhar Dey, Sudhir Kumar Dey, Dinabandhu Dey, Balai Chand Dey and Netai Chand Dey (Partners) carrying on business under the trade name Dey Brothers, Gandhi Road, Chinsurah, Hooghly (a); SP/1246A, 27-7-59 (b); (1) Raw materials, (2) Plant, machinery, accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c); 17-7-64 (e).

11. Messrs. Dulal Ch. Dey, Madhusudan Dey, Narayan Ch. Dey, Satya Prakash Dey and Arun Kumar Dey (Partners) carrying on business under the trade name Dey Brothers, Pandua Station, Pandua, Hooghly (a); SP/1291A, 11-1-60 (b); Lime (d); 17-7-64 (e).

12. Khem Chand Narsingdas (Proprietor) carrying on business under the trade name Messrs. United Garments, 6 Sudder Street, Calcutta (a); TL/2459A, 5-9-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Garments (c); 24-7-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 253 C. T.—6th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sm. Kamala Ben Dattani, and Shri Mathuradas Dattani carrying on business under the trade name M. Dattani & Co., G. T. Road, East, Ushagram, Post Office Asansol (a); 756A (AS) (Central), 17-7-64 (b); Timber, wooden furniture, steel furniture, foam mattress and pillow, plywood product, bamboo, refrigerator (c); Timber, plant, machinery, spare parts and accessories, spirit, varnish for manufacture of furniture, doors, windows, planks (d).

2. Messrs. Ali Raza, Md. Matin and Ahmad Raza carrying on business under the trade name New Bihar Cycle Stores, Station Road, Post Office Burnpur, District Burdwan (a); 757A (AS) (Central), 23-7-64 (b); Cycle, cycle parts, cycle tyre, cycle tubes (c).

3. Sarbasree Nautamlal Amritlal Mehta, Indulal, Nautamlal Mehta, Harsharai Amritlal Mehta, Lalit Kumar Nautamlal Mehta, Chandra Kant Nautamlal Mehta, Chunilal Vanmali Das Shah, Ratilal Kalyanji, Natawarlal Girdharilal, and Mansukhlal Girdharilal (Partners) carrying on business under the trade name Jain Mills and Electrical Corporation, 20 Amratola Street, Calcutta (a); 1390A (AT) (Central), 27-7-64 (b).

4. Shri Nisith Kumar Bose carrying on business under the trade name Messrs. Art Engravers, 2B Garcha 1st Lane, Calcutta-19 (a); 841A (BH) (Central), 17-7-64 (b); Potassium lodide, engraving glue, etching powder, silver nitrate, collodion and lodizer and potassium bromide for use in manufacture of blocks (d).

5. Sm. Dipti Das carrying on business under the trade name Messrs. Covers and Cartons, P-51 C. I. T. Road, Scheme XLIX, Cal/utta-14 (a); 842A (BH) (Central), 17-7-64 (b); Paper and board for use in manufacture of record covers, cartons and printed matters (d).

6. Messrs. Industrial Electrical Installation (Private) Ltd., 37/1A Garcha Road, Calcutta-19 (a) 843A (BH) (Central), 18-7-64 (b); Electrical measuring and testing instruments, fuse, switchgears, cables and wires for use in manufacture of electrical switch boards, electrical control and instrument panels, pillar-boxes, motor control centres and transformers (d).

7. Messrs. Balan Menon and K. C. Chacko carrying on business under the trade name Messrs. Emsy Agencies, 155 Shyama Prosad Mukherjee Road, Calcutta-26 (a); 844A (BH) (Central), 23-7-64 (b); Ayurvedic medicines, medicated soaps, agarbati, pickles, medicated oil, sandal powder and billai (c).

8. Messrs. Ganesh Chandra Dutta, Ranjit Kumar Dutta and Krishna Kisore Dutta carrying on business under the trade name Messrs. Hardware Stores, 33A Ramesh Mitra Road, Calcutta-20 (a); 845A (BH) (Central), 24-7-64 (b); Small tools, aluminium pipes, aluminium beadings, aluminium moulds, roof lights for cars, glass channels, aluminium channel, auto rubber goods, auto plastic goods, metal screws, locking handles, buss locks and fittings, plastic beadings, rubber beadings, (c).

9. Shri Nikhil Guha carrying on business under the trade name Messrs. Beta & Co., 15 Rifle Road, Calcutta-19 (a); 846A (BH) (Central), 25-7-64 (b).

10. Messrs. Hewitt Robins Inc., 5A Lord Sinha Road, Calcutta-16 (a); 847A (BH) (Central), 25-7-64 (b).

11. Messrs. Flex-Tube (Private) Ltd., 10/1 Elgin Road, Calcutta-20 (a); 848A (BH) (Central), 30-7-64 (b); Mild steel strips for use in manufacture of flexible tubes (d).

12. Messrs. Jupitor Union (India) (Private) Ltd., 8/2 Hastings Street, Calcutta-1 (a); 876A (EL) (Central), 28-7-64 (b); Scientific instruments, laboratory equipment, laboratory chemicals, biological specimens, mercury (c).

13. Messrs. Kanji Patel, K. L. Dharam Siani, Manji Patel and Mulji Patel carrying on business under the trade name Patel Timber Industries, 149 J. N. Mukherjee Road, Salkia Howrah (a); 931A (HW) (Central), 24-7-64 (b); Raw materials other than declared goods for the manufacture of planks and wooden boxes (d).

14. Messrs. Bulu Bhagat, Pyara Singh and Ramesh Ch. Ghosh carrying on business under the trade name Bengal Tube Co., 14/1 Kundan Lane, Lillooah, Howrah (a); 932A (HW) (Central), 29-7-64 (b); Raw materials other than declared goods for the manufacture of tubes (d).

15. Shri Mohan Lall Kodaly carrying on business under the trade name Messrs. Baby Engineering Co., 29/1 Haldarpara Lane, Howrah (a); 933A (HW) (Central), 29-7-64 (b).

16. Messrs. Purusottamdas Tulson, Radheshyam Tulson and Shyam Suandar Tulson carrying on business under the trade name Sun Steel Industries, P-49/1 Benaras Road, Howrah (a); 934A (HW) (Central), 29-7-64 (b); Raw materials other than declared goods for the manufacture of re-rolling products and circles (d).

17. Jadavpur Tea Co. Ltd., Jalpaiguri (a); 564A (JP) (Central), 18-7-64 (b); Lubricating oil, machinery and parts for manufacturing tea (d).

18. Badri Prasad Mahata (Proprietor) carrying on business under the trade name Messrs. Maynaguri Petrolium Agency, Maynaguri, Jalpaiguri (a); 565A (JP) (Central), 18-7-64 (b); Motor parts and accessories. (c).

19. Shri Sambhu Nath Roy, Shri Nani Gopal Das Gupta, Shri Biraj Mohan Bhowmick, Shreemati Lilabati Roy, Shri Harihar Bhowmick, Shri Niranjan Bhowmick, Sm. Sova Rani Bhowmick and Shri Hari Pada Roy carrying on business under the trade name Messrs. Sco Engineering Geschafts, 7/1 Sastitola Road, Calcutta (a); 1201A (MK) (Central) 27-7-64 (b).

20. Shri Bimalananda Das and Shreemati Santa Das carrying on business under the trade name Messrs. Santa & Santa, 57/1 Raja Dinendra Street, Calcutta (a); 1202A (MK) (Central), 27-7-64 (b). Steel strips for the manufacture of banding clips (d).

21. Shri Makhan Lall Saha (Proprietor) carrying on business under the trade name Messrs. Makhan Lall Saha & Sons, Mohendraganj, Kalia-Ganj, West Dinajpur (a); 257A (ML) (Central). 24-7-64 (b); Dry colour (c).

22. Shri Manindra Kumar De (Proprietor) carrying on business under the trade name Messrs. Radio Sign, Post Office and District Malda (a); 258A (ML) (Central), 24-7-64 (b); Radio, radio parts (c).

23. Messrs. Sourindra Nath Sircar, Sibatosh Bhattacharjya, Dilip Kumar Kar and Renu Coomar carrying on business under the trade name Superbuilt Machineries, 4 Picnic Garden Road, Calcutta-39 (a); 822A (PG) (Central), 23-7-64 (b).

24. Shri Bishanlal Agarwal, Shri Bhanu Prakash Agarwal (Partners) carrying on business under the trade name Messrs. R. B. Industrial Corporation, 31A Mullick Street, Calcutta-7 (a); 908A (RJ) (Central), 14-7-64 (b);

25. Sarbasree Balmukund Wadhwan, and Vijay Kumar Balmukund Wadhwan carrying on business under the trade name Messrs. Hallmark Distributors, 21 Arpuli Lane, Calcutta (a); 1614A (SL) (Central), 20-7-64 (b); Water pipe fittings, sanitary wares, m. s. nut and bolts, sanitary fittings, valves and cocks (c).

26. Messrs. Tarak Nath Cycle Stores, 20 G. T. Road, Sheoraphully, Hooghly (a); 289A (SP) (Central), 18-7-64 (b); Cycle parts and cycle rickshaw spare parts (c).

27. Sarbasri Nasiruddin Mullick and Jamaluddin Mullick (Partners) carrying on business under the trade name Yacoob Mullick & Sons, B-13 New Market, Calcutta (a); 909A (TL) (Central), 24-7-64 (b); Paper napkin and doylies, paper rolls, paper crakers, paper decorations, stencil paper, printed wrapping papers, printed cards and candles (c).

28. Sarbasri Phanindra Mohan Guha, Sudhindra Mohan Guha and Ajit Ranjan Guha (Partners) carrying on business under the trade name Main & Martin 91 Lower Circular Road, Calcutta (a); 910A (TL) (Central), 24-7-64 (b).

29. Shri Narayan Patincharathra Balakrishna Menon (Proprietor) carrying on business under the trade name Eastern Machine Sales, 7 Royd Street, Calcutta (a); 911A (TL) (Central), 28-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores e. g. machine oil, gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; (i) Foot pumps, portable circular saw (ii) barbed tape equipment, winches, spools, prodder mines (c).

30. Messrs. Trover (Private) Ltd. carrying on business under the trade name Trover (Private) Ltd. 7 Royd Street, Calcutta (a); 913A (TL) (Central), 30-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Prodder mines with carrier web (d); Trolley air compressor (c).

S. K. BOSE, Commissioner.

No. 254 C. T.—6th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Kundan Lal Malhotra carrying on business under the trade name Messrs. Cyma Electric Works, (S) 35 Dent Mission Road, Calcutta-23 (for) 12 Chapel Road, Hastings, Calcutta-22 (a); 18A(AL) (Central), 14-6-57 (b); 27-7-64 (h).

2. (S) Md. Mainuddin carrying on business under the trade name National Shoe Stores (for) Messrs. Md. Mainuddin and Md. Israil carrying on business under the trade name National Shoe Stores, G. T. Road, Asansol, Dist. Burdwan (a); 35A(AS) (Central), 27-6-57 (b); 21-7-64 (h).

3. Shri Sewaram Hundrajmal, Shri Arjandas Lekhraj Purwari, Shri T. Kandas Lelswraj Ahuja, Shri Gobindram Tharumal Dembla and Shri Meghrajmal Notnadas Duseja carrying on business under the trade name Mayur Products, 71 Canning Street, Calcutta (a); 982A(AT) (Central), 23-9-58 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Fountain pen, (A) Feeders, nibs, clips, rings, caps, buffs, rubber tubes for manufacture of fountain pen (d); 24-7-64 (h).

4. Shri Jankidas Narula carrying on business under the trade name Gita Toy and Sports Centre, 71 Canning Street, Calcutta (a); 1341A(AT) (Central), 5-10-63 (b); (A) Bags, utensils and fancy goods made of polythene, fire works, hot water bag, ice bag, band and mat made of rubber (c); 25-7-64 (h).

5. (S) Messrs. Maganlal Lallubhai, Bhaichand Hemchand, Harivadan Maganlal, Chhotalal Nathubhai Mehta, Chandra Kant Bhaichand and Ramesh Chandra Maganlal Shah carrying on business under the trade name Maganlal & Co. (for) Messrs. Maganlal Lallubhai, Bhaichand Hemchand Shah, Mulchand Jerambhai Doshi and Chhotalal Nathubhai Mehta carrying on business under the trade name Maganlal & Co., 2 Portuguese Church Street, Calcutta (a); 3A(AT) (Central), 8-6-57 (b); 25-7-64 (h).

6. Messrs. Raichand Probhudas and Rajni Kant Raichand carrying on business under the trade name Raichand & Company, 25 Amratola Street, Calcutta (a); 898A(AT) (Central), 26-8-58 (b); (A) Kapur kachili (c); 28-7-64 (h).

7. Shri Banwarilall Arora and Shri Nandlall Arora carrying on business under the trade name Nandlall Brothers, 71 Canning Street, Calcutta (a); 1238A(AT) (Central), 6-4-62 (b); (A) Cellulose nitrate sheets, cap, tube, nib, plastic and butyrite powder, pipe (c); 29-7-64 (h).

8. Shri Nathmal Singhania carrying on business under the trade name Messrs. Biswanath Company, 192 Jamunalal Bazaz Street, Calcutta (a); 568A(AT) (Central), 8-7-57 (b); (A) Staple fibre yarn and cotton yarn (c); 29-7-64 (h).

9. Messrs. Sarabhai Chemicals (Karam Chand Prem Chand Private Ltd.), 25B Park Street, Calcutta (a); 25A(BH) (Central), 7-6-57 (b); (A) Limical (c); 17-7-64 (h).

10. Messrs. Card Board Product, 7A Lower Circular Road, Calcutta (a); 72B(BH) (Central), 19-5-59 (b); (A) Paper of all varieties (c); (Insert) "Paper of all varieties" after the word "Machinery" (d); 20-7-64 (h).

11. Messrs. Fonda Markowska Crossley, Premavati Kapur, Pravawati Saraf, Shanti Deo Saraf and Shiva Kumar Saraf carrying on business under the trade name Trident Trading Corporation, 7A Lower Circular Road, Calcutta (a); 420A(BH) (Central), 19-5-59 (b); (A) Waterproof paper, kraft paper, distance pieces, m. s. reels, fuse wire reels, metal reels, wooden reels and wire (c); Insert waterproof paper and kraft paper for manufacture of bituminised waterproof paper, m. s. plates for manufacture of "flanges" (d); 20-7-64 (h).

12. Messrs. Allied Photographics (Private) Ltd., 2A Theatre Road, Calcutta (a); 11A(BH) (Central), 21-5-57 (b); (A) Graphic chemicals used by printing and block making industry (c); 25-7-64 (h).

13. Messrs. Johnson & Johnson of India Ltd., 7 Middleton Street, Calcutta (a); 573A(BH) (Central), 8-7-61 (b); (A) Powders, cream, baby oil, baby lotion, shampoo, first air bandages, adhesive tapes, cellulose self-adhesive tapes and cloth self-adhesive tapes (c); 27-7-64 (h).

14. Allied Electrical Corporation (Private) Ltd., (S) 13 Camac Street, Calcutta-16 (for) 10/1 Elgin Road, Calcutta (a); 545A(BH) (Central), 12-11-60 (b); 27-7-64 (h).

15. Messrs. Karter Singh, Amnik Singh and Harbans Singh carrying on business under the trade name Jay Co. Industries, 3 Barretto Lane, Calcutta (a); 831A(EL) (Central), 26-3-62 (b); (A) Rubber goods for automobile, automobile spare parts (c); 25-7-64 (h).

16. Messrs. The Paulsons & Co., 29 Waterloo Street, Calcutta (a); 533A(EL) (Central), 24-9-58 (b); (A) Rubberised coir mattress (c); 28-7-64 (h).

17. (S) Messrs. Ram Chandra Middya and Sachindra Nath Middya carrying on business under the trade name Messrs. Sree Ram Iron Works (for) Shri Ram Chandra Midday carrying on business under the trade name Messrs. Sree Ram Iron Works, 1/1 Sarat Dutta Lane, Howrah (a); 21A(HW) (Central), 15-6-57 (b); 27-7-64 (h).

18. Messrs. Kshirode Chandra Ghose and Sons (Private) Ltd. (Proprietor) carrying on business under the trade name Messrs. Narendra Mohan Jatindra Mohan Satish Chandra Saha, 12 Maharshi Debendra Road, Calcutta (a); 221A(JK) (Central), 28-6-57 (b); (A) Strips, g. c. sheets, g. p. sheets and skelp coir (c); 24-7-64 (h).

19. Shri Tarak Nath Poddar (Proprietor) carrying on business under the trade name Messrs. Saha Brothers, 9 Maharshi Debendra Road, Calcutta (a); 366A(JK) (Central), 11-7-57 (b); (A) G. c. sheets (c); 24-7-64 (h).

20. (S) Messrs. Hariram, Gouri Shankar, Santlal, Chaturbhuj and Shri Ramniwas, natural guardian for and on behalf of Shri Rabi Kumar (minor) carrying on business under the trade name Ramgopal Ramswarup (for) Messrs. Kidar Nath, Santlal, Ramniwas, Hariram and Gouri Shankar carrying on business under the trade name Ramswarup, 29A Sir Hariram Goenka Street, Calcutta (a); 383A(JK) (Central), 12-7-57 (b); 24-7-64 (h).

21. Messrs. Mangal Chand Sharma, Guganram Sharma and Sm. Saraswati Debi Sharma, mother and natural guardian of and on behalf of the persons, Kailash Nath Sharma, Suresh Kumar Sharma and Ramesh Kumar Sharma carrying on business under the trade name Nanigram Mangal Chand, 20 Maharshi Debendra Road, Calcutta, (A) 15/1 Sovaram Bysack Street, Calcutta (a); (S) 110B(JK) (Central) (for) 2A(JK) (Central) (b); 24-7-64 (h).

22. Messrs. Jagadish Prosad Agarwal and Purushottamlal Tibrewalla carrying on business under the trade name Vishnu Trading Co., 20/1 Maharshi Debendra Road, Calcutta (a); 109B(JK) (Central), 26-12-63 (b); (A) Vegetable products (c); 27-7-64 (h).

23. (S) Shri Bhanwarlal Agarwalla (Proprietor) carrying on business under the trade name National Packing Industries (for) Shrimati Gyanwati Devi Swaika, Shrimati Gynni Devi Kejriwal and Shri Bhanwarlal Agarwal carrying on business under the trade name National Packing Industries, 9 Jagomohan Mullick Lane, Calcutta (a); 775A(JK) (Central), 2-6-59 (b); 27-7-64 (h).

24. (S) Messrs. Kisorilal Kanodia, Gobindram Kanodia and Sm. Kishni carrying on business under the trade name Nathuram Banshidhar (for) Messrs. Gouri Shankar Kanodia and Sm. Krishna Debi carrying on business under the trade name Messrs. Nathuram Banshidhar, 20 Maharshi Debendra Road, Calcutta (a); 258A(JK) (Central), 1-7-57 (b); 28-7-64 (h).

25. Messrs. Basantlal Dalmia and Ghanshyamdass Dalmia carrying on business under the trade name Banwarilal Purshottamdass, 29 Banstolla Street, Calcutta (a); 651A(JK) (Central), 18-11-57 (b); (A) G. p. sheets, g. c. sheets, wires and skelp (c); 29-7-64 (h).

26. Messrs. Atmaram Mahipal, Devkinandan Mahipal, Shyamlal Mahipal and Sm. Naraini Devi Mahipal (Partners) carrying on business under the trade name Atmaram Shyamlal, 4 Narain Prosad Babu Lane, Calcutta-7 (a); 1087A(JK) (Central), 29-2-64 (b); (A) Oil seeds, gunny bags for packing (c); 30-7-64 (h).

27. Shri Nagendra Nath Banerjee (Proprietor) carrying on business under the trade name Messrs. Banerjee & Co., 5 Maharshi Debendra Road, Calcutta (a); 443A(JK) (Central), 22-7-57 (b); (A) Strips (c); 30-7-64 (h).

28. (S) Shri Badridas Tapadia, Shri Dwarka Pd. Tapadia and Shri Bithaldas Tapadia (Partners) carrying on business under the trade name Messrs. Luxmi Wood & Industries (for) Shri Badridas Tapadia (Proprietor) carrying on business under the trade name Messrs. Luxmi Wood & Industries, 70/2 Gouribari Lane, Calcutta-4 (a); 1134A(MK) (Central), 30-11-63 (b); 24-7-64 (h).

29. Shri Bhagwandas Shaw carrying on business under the trade name Messrs. U. P. Taper Roller Stores, 81 Madan Mohan Burman Street, Calcutta (a); 1101A(MK) (Central), 10-8-63 (b); (A) Taper roller bearing and ball bearing (c); 27-7-64 (h).

30. Shri Sitaram Biyani carrying on business under the trade name Messrs. Globe Rope Works, (S) 160C Chittaranjan Avenue, Calcutta (for) 8 Santi Ghosh Street, Calcutta (a); (S) 1203A(MK) (Central) (for) 1100A(SH) (Central) (b); 28-7-64 (h).

31. (S) Sarbasri Lalit Mohan Mitra, Kamal Ranjan Sarkar and Arabinda Bose (Partners) carrying on business under the trade name Messrs. Bangalbari Rice Mill, Bangalbari, West Dinajpur (for) Sarbasri Lalit Mohan Mitra, Kamal Ranjan Sarkar and Barada Prasanna Bose (Partners) carrying on business under the trade name Messrs. Bangalbari Rice Mill (a); 133A(ML) (Central), 16-12-57 (b); 25-7-64 (h).

32. (S) Sarbasri Kunja Beharilal Toshniwal and Chiranjilal Toshniwal (Partners) carrying on business under the trade name Messrs. Jagadish Bhandar, Kaliaganj, West Dinajpur (for) Messrs. Jagadish Bhandar (a); 146A(ML) (Central), 23-9-58 (b); (A) Dhupbati (c); 28-7-64 (h).

33. Shri Danaram Patel, Partner and others carrying on business under the trade name Belda Timber Traders, P. O. Belda, Dist. Midnapore, Branch shop at 76/27 Rishi Bankim Chandra Road, Calcutta (1) (a); (S) 25B(MN) (Central) (for) 24B(PG) (Central) (b); 20-7-64 (h).

34. (S) Messrs. Punamchand Murarka, Ganga Prosad Murarka, Sm. Janadebi Murarka and Sm. Sushiladebi Murarka carrying on business under the trade name Punamchand Murarka (for) Shri Punamchand Murarka (Proprietor) carrying on business under the trade name Messrs. Punamchand Murarka, 178 Mahatma Gandhi Road, Calcutta (a); 699A(MR) (Central), 5-11-57 (b); 24-7-64 (h).

35. (S) Shri Ramwater Agarwalla and Shri Sanwarmall Agarwalla (Partners) carrying on business under the trade name Messrs. Swarmall Ramwater (for) Messrs. Swarmall Ramwater, 32 Cross Street, Calcutta (a); 540A(MR) (Central), 30-7-57 (b); 28-7-64 (h).

36. (S) Shri Raghupatiram Bhagat carrying on business under the trade name Messrs. Nandlal Raghupatiram, Jhalda, P. O. Jhalda, Dist. Purulia (for) Shri Kedarnath Bhagat and Shri Raghupatiram Bhagat carrying on business under the trade name Messrs. Nandlall Kedarnath, Jhalda, P. O. Jhalda, Dist. Purulia (a); 88A(PR) (Central), 10-7-57 (b); 25-7-64 (h).

37. (S) Shri Umedmall Jain carrying on business under the trade name Umedmall Jain, Purulia, P. O. Purulia, Dist. Purulia (for) Shri Umedmal Jain carrying on business under the trade name Messrs. Vijoy Laxmi Trading Co., Purulia, P. O. Purulia, Dist. Purulia (a); 180A(PR) (Central), 11-9-57 (b); 29-7-64 (h).

38. (S) Messrs. Md. Haroon and Saheed Ahmed Zafar carrying on business under the trade name Watson Watch Co. (for) Messrs. Watson Watch Co., 7 Radhabazar Street, Calcutta (a); 431A(RB) (Central), 18-7-57 (b); 27-7-64 (h).

39. Shri Raghu Nath Sethi carrying on business under the trade name Messrs. United Commercial Co., 3/2 Madan Street, Calcutta (a); 159A(SL) (Central), 27-6-57 (b); (D) Household hardware; (A) Plastic goods (c); (A) Plastic goods after the words "Shoes" (d); 17-7-64 (h).

40. Shri Ram Shahai Shaw (Proprietor) carrying on business under the trade name Messrs. Standard Bearing Stores, P-50 Princep Street, Calcutta (a); 1202A(SL) (Central), 19-6-61 (b); (A) Motor parts and accessories (c); 18-7-64 (h).

41. Shri Rabindra Prokash Gupta (Proprietor) carrying on business under the trade name Messrs. Orient Minerals & Industries, 21 Sooterkin Street, Calcutta (a); 1606A(SL) (Central), 25-6-64 (b); (A) Soap stone lump and powder (c); 18-7-64 (h).

42. Sarbasri Amal Sircar and Amiya Ghose (Partners) carrying on business under the trade name Messrs. Associated Engineering Co., 27 Metcalf Street, Calcutta (a); 1333A(SL) (Central), 15-6-62 (b); (A) Electric motors (c); 20-7-64 (h).

43. Shri Birendra Nath Bose (Proprietor) carrying on business under the trade name Messrs. Bosco Industries, (S) 4 Chandney Chawk, Calcutta (for) 33 Chittaranjan Avenue, Calcutta (a); 1405A(SL) (Central), 31-1-63 (b); 21-7-64 (h).

44. Shri Pranab Kumar Chatterjee (Proprietor) carrying on business under the trade name Messrs. Shanti Engineering Works, 110 Ananda Palit Road, Calcutta (a); 798A(TL) (Central), 22-1-63 (b); (A) Washer (c); 25-7-64 (h).

45. (S) Abdul Rahim (Proprietor) carrying on business under the trade name Messrs. Khawja Leather Co. (for) Bashir Ahmed, Rafique Ahmed, Nazir Ahmed, Abdul Rahim (Partners) carrying on business under the trade name Messrs. Khawja Leather Co., (S) 78 Mafidul Islam Lane, Calcutta (for) 78 Bentinck Street, Calcutta (a); (S) 912A(TL) (Central) (for) 1169A(SL) (Central) (b); 29-7-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 255 C. T.—6th August 1964—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods sale/resale.

(h) Date of cancellation.

1. Messrs. Krishnan & Co., 182B Lansdowne Road, Calcutta (a); 409A (BH) (Central), 17-3-59 (b); Scientific research instruments and equipments (c); 20-7-64 (h).

2. Shri Satyanarayan Bogla and Shri Gangadhar Bogla carrying on business under the trade name Messrs. Bogla Motors, 19 Mukhram Kanoria Road, Howrah, Calcutta-1 (a); 31B (HW) (Central), 2-6-58 (b); Automobiles, automobiles spare parts accessories (c); 29-7-64 (h).

3. Messrs. Aryan Chemical Works Ltd., 3/2 Brindaban Mullick Lane, Calcutta-9 (a);963A (MK) (Central), 11-4-62 (b); 24-7-64 (h).

4. Messrs. Bindrilal Poddar, Mahabir Prosad Poddar, Gobindaram Poddar and Sitaram Poddar cayying on business under the trade name Govindaram Sitaram, 180 Harrison Road, Calcutta (a); 99A (MR) (Central), 8-7-57 (b); Textiles, hardware (c); 28-7-64 (h).

5. Khem Chand Narsinghdas (Proprietor) carrying on business under the trade name Messrs. United Garments, 6 Sudder Street, Calcutta (a); 702A (TL) (Central), 11-12-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Garments (d); 24-7-64 (h),

6. Messrs. A. C. Chakravarty & Co., 20 Barwaritola Road, Calcutta (a); 82A (TL) (Central), 26-6-57 (b); (1) Empty ampouls, (2) Pharmaceutical chemicals, (3) Glass containers, (4) Ampoules boxes, (5) Cartons, (6) Sugar, (7) Oil paper, (8) Printed labels (c); 24-7-64 (h).

7. Messrs. Harinagar Sugar Mills Ltd., 1A Gran Street, Calcutta (a); 85A (TL) (Central), 26-6-57 (b) Gunny bags, iron materials, machineries and parts, sulphur, chemicals, oils, lubricants etc. (d); 24-7-64 (h).

S. K. BOSE, Commissioner.

No. 251 C.T.—6th August 1964.—In pursance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax rules to have been lost of destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. A/12-242802	Messrs. Burmah-Shell Oil Storage and Distributing Co. of India, Hongkong House, Dalhousie Square, Calcutta. EL/246A.
2. A/12-086122, A/12-094741, A/12-094770, A/12-086176.	Messrs. Bridge & Roof Co. (India) Ltd., 21 Netaji Subhas Road, Calcutta. LR/238A.
	(Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta.)
3. A/11-581430, A/11-580521	Messrs. Bengal Flour Mills Co. Ltd., 21 Netaji Subhas Road, Calcutta. LR/236A.
	(Said to have been lost from Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road Calcutta.)

S. K. BOSE, Commissioner.

No. 252 C.T.—6th August 1964.—In pursance of the provisions of sub-rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules.—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. C-069856 to C-069860 ..	Messrs. Surajbhan Murarilal, 8 Amratola Street, Calcutta AT/3353A.
2. C-115832 to C-115835 D-130755 to D-130765.	Messrs. Narsingh Das Biswanath, 3 Amratola Street, Calcutta. AT/36A.
3. D-019545	Messrs. Gajraj Naraine Gooldhup Narain, 19 Mullick Street, Calcutta. AT/1608A.
4. A-174303 to A-174310 ..	Messrs. Swadhin Biri Factory, Dinhata, Cooch Behar. CB/382A.
5. D-183381 to D-183390 ..	Messrs. Sircar & Co., 6 Clive Row, Calcutta. LR/199B.
6. A-127492 to A-127496 and B-201872.	Messrs. B. Sarkar & Son 6/1B Madan Mittra Lane, Calcutta. MK/2848A.
7. B-660432 and B-660433 ..	Messrs. Edward & Co., 23 Lallbazar Street, Calcutta. RB/544A.

S. K. BOSE, Commissioner.

No. 256 C.T.—6th August 1964.—In pursance of the provisions of rule 11 of the Central Sales Tax (West Bengal) rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules.—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1. N-186980 to N-187000 ..	Messrs. Jayantilal & Co. 208 Cross Street, Calcutta 483A(AT)(Central).
2. N-062051 to N-062075 ..	Messrs. Carrimjee Allibhoy, 20 Zakaria Street, Calcutta. 334A(CL) (Central),
3. N/0-246364 to N/0-246367	Messrs. Super Crafts (P.) Ltd.) 2 Dalhousie Square East, Calcutta-1. 414A(EL) (Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 12] THURSDAY, SEPTEMBER 3, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 259 C. T.—13th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Banshidhar Sigtia carrying on business under the trade name Messrs. Banshidhar Ram Kumar, 6 Tiljala Road, Calcutta-17 (a); BH/3675A, 1-8-64 (b); Cast iron, rile shoes (d).

2. Messrs. Shyam Sundar Singh and Padmaja Madhusudan Khambete carrying on business under the trade name Messrs. Eskeje Engineers, 19 Deodar Street, Calcutta (a); BH/3676A, 1-8-64 (b); (1) Raw materials, (2) Machinery, spare parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pumps and fittings (c).

3. Messrs. East India Chrome Tannery (Private) Ltd., 1 Asgar Mistry Lane, Calcutta-14 (a); BH/3677A, 1-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Finished leather (c); Finished leather (d).

4. Messrs. Shyamalendu Datta and Asish Kumar Biswas carrying on business under the trade name Messrs. Ferroplast, 6 Jamadar Khan Lane, Calcutta-19 (a); BH/3678A, 5-8-64 (b); (1) Raw materials, (2) Machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Moulded and pressed plastic materials (c).

5. Shrimati Ashrukana Kar, Shrimati Sakuntala Kar and Shrimati Lakshmipriya Pal carrying on business under the trade name Bangasree Bhander, Nutangonj, Bankura (a); BK/599A, 31-7-64 (b); Pulses, mustard oil, kerosene, coconut oil, groundnut oil, cuminseed, corriander seed, fenugreek seed, ajwa, cardamon, chillies, soda, wheat and wheat products, turmeric, poppy seed, groundnut, soda ash, catachew, oil cake, tejpata, aniseed, betelnut, soap, match, tea, incense, biri, besan, tobacco, sugar, sugarcandy and arrowroot (d).

6. Shri Bimal Kanta Das (Proprietor) carrying on business under the trade name Messrs. Janata Sweets, 38 Daihatta Road, Khagra, Murshidabad (a); BR/782A, 29-7-64 (b); (1) Raw materials, (2) Plant, (3) Consumable stores, i.e., coal and fire wood Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Sweetmeats and (2) Salted cooked food (c).

7. Shri Motilal Chokhani carrying on business under the trade name Oil Flow Syndicate, 135 Mahatma Gandhi Road, Calcutta (a); CL/3737A, 24-7-64 (b); (1) Lubricating oil and (2) Grease (d).

8. Mr. Quyang Ti carrying on business under the trade name Yang's Carpentery Works, 13 Chhatawalla Gali, Calcutta (a); CL/3738A, 25-7-64 (b); (1) Raw materials, (2) Tools, (3) Consumable stores, e.g., shellac and sand paper. Provided that all goods for which exemption from payment of sales tax is

claimed are intended for use in the actual process of manufacture of the goods named below: (i) Household and office furniture (c); Household and office furniture (d).

9. Messrs. Bhawandas Gahimal Harchandani, Jethand Gahimal Harchandani and Doulatram Gahimal Harchandani carrying on business under the trade name Getco Electricals, 36 Ezra Street, Calcutta (a); CL/3739A, 30-7-64 (b); Light (not heavy) and domestic electrical goods, (2) Electrical appliances and (3) Electrical accessories (d).

10. Shri Singbir Singh Dhamala (Proprietor) carrying on business under the trade name Darjeeling Watch Co., Darjeeling (a); DJ/1087A, 24-7-64 (b); Watches, clocks, time pieces and their parts, straps, goggles and torches (d).

11. Shri Dawa Thing (Proprietor) carrying on business under the trade name Dawa Thing, Tung, Darjeeling (a); DJ/1088A, 24-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber and planks (c).

12. Shri Laxminarayan Agarwal (Proprietor) carrying on business under the trade name Hariram Laxminarayan, 130 Hill Cart Road, Kurseong, Darjeeling (a); DJ/1089A, 24-7-64 (b); Timber, fire wood and nails (d).

13. Shri Dhanraj Dewan (Proprietor) carrying on business under the trade name Dhanraj Dewan, Sepoydhura, Tung, Darjeeling (a); DJ/1090A, 27-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber and flanks (c).

14. Shri Motilall Gurung (Proprietor) carrying on business under the trade name Moti Restaurant, Mall, Darjeeling (a); DJ/1091A, 29-7-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal and fire wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food and drinks (c); Wine, soda water, orange squash, cashewnuts (d).

15. Shri Murari Mohan Mondal carrying on business under the trade name Messrs. Narayan Engineering Works, Ram Charan Sett Road, Ramrajatala, Howrah (a); HW/2800A, 31-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil oil, coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. nuts (c).

16. Shri Ram Pada Halder carrying on business under the trade name Messrs. Halder Engineering Works, 14 Jogmaya Debi Lane, Howrah (a); HW/2801A, 1-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Elastic thread (c).

17. Shri Sati Kinkar Pradhan carrying on business under the trade name Messrs. Vivekanand Trading Corporation, 65 Netaji Subhas Road, Howrah (a); HW/2802A, 5-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Drum caps, grease caps, c. i. wheels bolts, nuts, rivets, nails, washers, dog spikes, wir nettings, iron and brass screws, door and windo fittings, door operating spindles and hand brak screw nut spindle (c).

18. Mahabir Auto Parts (Private) Ltd., Sevok Road, Siliguri, Darjeeling (a); JP/2175A, 29-7-64 (b) Motor parts and accessories (d).

19. Messrs. Fakruddin Abdullabhoy and Sons, Tassadduqhussain carrying on business under th trade name Messrs. Cambco Tools Corporation, 2 Canning Street, Calcutta (a); LR/3596A, 25-7-64 (b) Tools, balls and bearings, dog chuck, grease nipples, beltings, hose pipe, chain link, folding chain, high speed steel (d).

20. Sarbasri Amarendra Nath Paul Chowdhury and Monoranjan Karmakar (Partners) carrying o business under the trade name Messrs. M. Karmakar and A. N. Paul Chowdhury, Netaji Subhas Road, English Bazar, Malda (a); ML/759A, 31-7-64 (b) Fans, sewing machines and its parts and machine oil (d).

21. Shri Sushil Kumar Kundu (Proprietor) carrying on business under the trade name Messrs Sant Bakery, Rajmahal Road, Malda (a); ML/760A, 5-8-64 (b).

22. Shrimati Maleka Begam carrying on business under the trade name Hijli Saw Mill, School Bazar, P. O. Contai, Midnapore (a); MN/1736A, 24-7-64 (b), (1) Raw materials, viz., logs and timbers, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sized timber (c); Logs and timbers (d).

23. Shri Raghu Nath Sahu carrying on business under the trade name Raghu Nath Sahu, 86 Chandni Chawk, P. O. Kharagpur, Dist. Midnapore (a); MN/1737A, 28-7-64 (b); Dhoop stick, groundnut oil, cocoanut oil, ghee, soda ash, tea, corriander seeds, cummin seeds, caraway seeds, poppy seeds, ajwa, catechue, fenugreek seed and dry chillies (d).

24. Shri Ramji Prosad Singh carrying on business under the trade name Ramji Prosad Singh, Tantigeria, P. O. and Dist. Midnapore (a); MN/1738A, 29-7-64 (b); (1) Raw materials, namely, forest couples. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood and (ii) Sal ballies (c).

25. Messrs. Stamping & Tools (Private) Ltd., 42/1 Strand Road, Calcutta (a); MR/2747A, 4-8-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jigs and fixtures, press tools, die-casting dies, plastic moulds and non-ferrous gravity and pressure die cast components (c).

26. Shri Brojendra Nath Kolcy (Proprietor) carrying on business under the trade name B. N. Engineering Works, 68-D Netaji Subhas Road, Calcutta (a); MR/2748A, 5-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pulley and its accessories (c).

27. Messrs. Atul Drug House Ltd. carrying on business under the trade name Atul Drug House Ltd., Mercantile Buildings, 9 Lallbazar Street, Calcutta (a); RB/1481A, 1-8-64 (b).

28. Messrs. Debi Prasad Gupta and Sribhagwan Gupta carrying on business under the trade name Rama Bangle Store, 32A Canning Street, Calcutta (a); RB/1482A, 4-8-64 (b).

29. Messrs. Amarnath Mehrotra and Sushila Bagri carrying on business under the trade name Sudarshan Commercial Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/1483A, 6-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Marble chips and powder (c).

30. Messrs. Shree Suraj Trading Co. (Private) Ltd., Shrimati Radha Devi Murarka and Shri Rabindra Kumar Murarka carrying on business under the trade name Messrs. Bright Steel Industries, 234/2 Acharya Prafulla Chandra Road, Calcutta-4 (a); SH/3510A, 30-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bright steel bars (c).

31. Shri Satya Narayan Goyal carrying on business under the trade name Messrs. N. K. Traders & Co., 12A Harlal Mitra Street, Calcutta (a); SH/3511A, 30-7-64 (b); Woollen felt, jute felt, blankets, electric goods (d).

32. Shrimati Indrani Mukherjee (Proprietress) carrying on business under the trade name G. P. Indrani Engineering Works, Barasat, Chandernagore, Dist. Hooghly (a); SP/1677A, 27-7-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Non-ferrous castings and fittings and (ii) Non-ferrous alloys (c).

S. K. BOSE, Commissioner.

No. 260 C. T.—13th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Irme Co. (Private) Ltd., Company carrying on business under the trade name Messrs. Industrial Raw Materials and Engineering Corporation, (S) 44/2 Diamond Harbour Road, Calcutta-23 (for) 12B Netaji Subhas Road, Calcutta (a); (S) AL/1027A (for) LR/2944A (b); 3-8-64 (e).

2. Messrs. Industrial Equipment (Private) Ltd., (S) 32 Deshpransasmal Road, Calcutta (for) 56 Deshpransasmal Road, Calcutta (a); (S) AL/1028A (for) PG/2008A (b); 4-8-64 (e).

3. Messrs. Bajranglal Bhow Singka and Maniklal Bhow Singka carrying on business under the trade name Satyanarayan Cycle Store, P. O. Suri, Birbhum (a); AS/1843A, 23-8-57 (b); (A) Electric fan (d), 25-7-64 (e).

4. (S) Shri Amiya Kumar Das, Shrimati Nirmalabala Dasi and Shri Ranendra Kumar Das carrying on business under the trade name Gopal Lal Das, Nirmalabala Das, Ranendra Kumar Das (for) Messrs. Amiya Kumar Das, Nirmalabala Das and Ranendra Kumar Das carrying on business under the trade name Gopal Lal Das Nirmalabala Das Ranendra Kumar Das, Bandhgora, P. O. Batpur, Dist. Birbhum (a); AS/1489A, 3-11-51 (b); 30-7-64 (e).

5. Messrs. Standard Dyes Private Ltd., 39 Armenian Street, Calcutta; 11 Portuguese Church Street, Calcutta (a); AT/259B, 20-3-50 (b); (A) Starch, french chalk, china clay, paints, tallows, castor oil, glycerine (commercial), acid and paraffin wax (d); 1-8-64 (e).

6. Messrs. Satyapal Khetry and Tilakraj Khetry carrying on business under the trade name Fast Punjab Plastic Works, 4B Karbala Md. Street, Calcutta (a); AT/3564A, 30-5-59 (b); (A) (1) Raw materials, (3) Consumable stores, viz., polythene powder. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below (c); 1-8-64 (e).

7. Shri Gianchand Chopra and Shri Amulakh Devchand carrying on business under the trade name Challenge Engineering Works, 29 Armenian Street, Calcutta, 26 Brabourne Road, Calcutta (a); AT/303B, 6-2-64 (b); After the words "3. Consumable stores, viz.," (A) Oxygen, acetylene, acid and lubricating oil (c); 3-8-64 (e).

8. Messrs. Imperial Tobacco Co. India Ltd., Virginia House, 37 Chowringhee, Calcutta, (D) Jalpaiguri-1 and Asansol-1 (a); BH/67B, 18-5-53 (b); 1-8-64 (e).

9. Shrimati Raj Kumar Shaw carrying on business under the trade name Messrs. Adya Chemical Stores, (S) 7 South Tangra Road, Calcutta-46 (for) 8 South Tangra Road, Calcutta-15 (a); BH/3146A, 2-3-60 (b); (A) Nitrobenzine and soda ash (d); 1-8-64 (e).

10. Tipco the Industrial Plastic Corporation Ltd., (S) 37/C Palm Avenue, Calcutta-19 (for) 81/1 Palm Avenue, Calcutta (a); BH/3188A, 29-6-60 (b); 1-8-64 (e).

11. Firestone Tyre & Rubber Co. India (Private) Ltd., 18 Camac Street, Calcutta-16 (a); BH/3494A, 24-9-41 (b); (A) Solid tyres, beltings, rubber mouldings (d); 6-8-64 (e).

12. (S) Messrs. Ramesh Chandra Bajoria, Shrimati Bhagwati Devi, Harakh Chand Sarawgi and Giridhari Lal Singhania carrying on business under the trade name Messrs. Arvind Trading Company (for) Messrs. Arvind Trading Company, 54/1/A Hindusthan Park, Calcutta (a); BH/3079A, 23-7-59 (b); (A) Herbicides (d); 6-8-64 (e).

13. Shri Birendra Nath Chawdhury (Proprietor) carrying on business under the trade name Messrs. Auto Syndicate, Granthall Road (Ranibagan), Berhampore, Mursidabad (a); BR/769A, 31-3-64 (b); (A) Gear oil and brake oil (d); 27-7-64 (e).

14. Messrs. Dulichand Maheswari, Giridhari Maheswari and Hukumchand Maheswari (Partners) carrying on business under the trade name Dulichand Giridharimal, Dinhata, Dist. Cooch Behar (a); CB/102A, 9-3-51 (b); (D) Gold (d); 31-7-64 (e).

15. (S) Messrs. Kishanchand Damani, Radhakishan Damani, Kewalchand Damani, Motichand Damani and Jogmohan Damani carrying on business under the trade name Messrs. International Commercial Corporation (for) Messrs. International Commercial Corporation, 12 Lower Chitpur Road, Calcutta (a); CL/3005A, 15-12-58 (b); 27-7-64 (e).

16. Messrs. Madan Gopal Pachiria, Janki Devi Pachiria, Kamala Devi Pachiria and Kaushalya Devi Pachiria carrying on business under the trade name Messrs. Chemicals & Tools Distributors, 38 Strand Road, Calcutta (a); CR/2984A, 10-2-60 (b); (A) Fibre sheets, brass rod, copper rod, asbestos packing rope, metallic jointing sheet, asbestos yarn twin (d); 24-7-64 (e).

17. Messrs. Akbarali Mohamadali and Fekhruddin Akbarali carrying on business under the trade name A. M. Patel & Co., 71A Netaji Subhas Road, Calcutta (a); CR/3455A, 11-4-64 (b); (A) Grinding materials, machinery and parts, asbestos goods, iron shovel, broomsticks, gun metals, steel perforated sheets, bolt and nuts, grease, hacksaw blades, belt fastener, mobil oil, pipes and fittings, tools, polishing materials, m. s. rod, pulley (d); 24-7-64 (e).

18. Messrs. Asian Marketing Co. Ltd., 38 Netaji Subhas Road, Calcutta (a); CR/2485A, 13-2-52 (b); (D) Sugar, mill stores and hardware, (A) Tools, bolts, nuts, washers, screws, rivets, shovels, spades, hammers, pipes and pipe fittings, crowbars, chains, chain pulley blocks, hoop irons, rubber goods, beltings, electrical goods, accessories and appliances, steels and alloy steels, tarpaulins and tarpaulin products, ferrous and non-ferrous metals, machines and machinery parts, winches chain pulley blocks, lifting tackles, welding materials and accessories, fibre ropes, wire ropes, rope fittings, wires and wire products, dog clips, shackles, hooks, thimbles, clamps, water filters, blowers, earth augers, polythene tubes and fittings, taps and dies, measuring tapes and measuring weights, survey materials, shaftings, lamps; inspection bends, hose pipes, torches, trolleys, wheel barrows, coated abrasives, bearings and blocks, paints and varnishes (d); 25-7-64 (e).

19. Shri Jashuontlal Amratlal Jhaveri (Proprietor) carrying on business under the trade name Messrs. Paras Tools Agencies, 91 Netaji Subhas Road, Calcutta (a); CR/3427A, 8-2-64 (b); (A) Hand tap, slitting saws, chiesels, blades, end-mill cutter, spanners, wrenches, anvils, radious gauge, callipers, cutters, hand reamers, pliers, die nut, pipe die, feeler gauge, screw pitch gauge, screw slitting cutters, jumping bit, clamps, crow bars, hammers, wooden handles, valves, grinding wheels, oil cans, asbestos tape, packings, pipe fittings, black and galvanised pipe, nuts and bolts, rods, soldering sticks, ball bearing, invoulate cutters, vices, rules, wheel dresses, tools (d); 25-7-64 (e).

20. Shri Hem Raj Pincha (Proprietor) carrying on business under the trade name Hem Machinery Mart, 9 Armenian Street, Calcutta (a); CR/3465A, 19-5-64 (b); (A) Cable electric copper (d); 25-7-64 (e).

21. Shri Durlabhji Mehta, Ananta Roy Mehta and Tranbaklal Mehta carrying on business under the trade name Messrs. Mehta Brothers, (S) 75 Netaji Subhas Road, Calcutta (for) 67B Netaji Subhas Road, Calcutta-1, (D) Calcutta (1) (a); (S) CR/3487A (for) CR/193B (b); 27-7-64 (e).

22. (S) Messrs. R. G. Murmuria, Prabhawati Kajaria, Orient Sugar and Investment (Private) Ltd., Omprakash Kajaria, Santosh Kumar Kajaria and Ramkant Kajaria (for) Messrs. Ram Gopal Murmuria, Prabhawati Kajaria, Orient Sugar Ltd., Omprokash Kajaria, Santosh Kr. Kajaria and Ramakant Kajaria carrying on business under the trade name Messrs. Indian Metal Industries, 9 Bonfield Lane, Calcutta (a); CR/3309A, 29-12-60 (b); 27-7-64 (e).

23. Messrs. Ram Nivas Gupta and Shree Niwas Gupta carrying on business under the trade name Eastern Commercial Corporation, P-7 Old Chinabazar Street, Calcutta (a); CR/3457A, 1-5-64 (b); (A) Rubber solution, motor cycle chain (d); 28-7-64 (e)

24. Messrs. Sunder Lall Rathi and Narsingh Das Binani carrying on business under the trade name S. N. Engineers & Appliers, 115 Canning Street, Calcutta (a); CR/3133A, 26-7-61 (b); (A) M. s. rounds, b. p. sheets, r. s. joists, m. s. angles, m. s. plates (d); 28-7-64 (e).

25. Sree Rashiklal Galabchand Vora carrying on business under the trade name Vijoy Trading Corporation, (S) 67B Netaji Subhas Road, Calcutta (for) 17 Tara Chand Dutta Street, Calcutta (2nd floor) (a); (S) CR/3488A (for) CL/3170A (b); 29-7-64 (e).

26. Messrs. C. R. Krishnan, Atmaram Agarwal, N. R. Haricharan and Mayalal Kedia carrying on business under the trade name Bengal Chemicolar & Co., 10 Armenian Street, Calcutta-2 (a); CR/213B, 31-8-61 (b); (A) Green oxide (d); 29-7-64 (e).

27. (S) Messrs. Fatubai Ebrahimji carrying on business under the trade name N. Alibhai & Co. (for) Alibhoy Wallabhoy carrying on business under the trade name N. Alibhai & Co., 71A Netaji Subhas Road, Calcutta (a); CR/2159A, 4-2-52 (b); 29-7-64 (e).

28. Messrs. Mool Singh, Madanlal Malloo and Bajranj Singh carrying on business under the trade name Modern Industrial Supply Syndicate, 1 Bonfield Lane, Calcutta (a); CR/3376A, 30-8-63 (b); (A) Roller chain, pipe fittings, pulley, bib-cocks, bolts and nuts (d); 29-7-64 (e).

29. Shri Om Prakash Jain (Proprietor) carrying on business under the trade name Asian Traders, 22 Bonfield Lane, Calcutta (a); CR/2753A, 24-3-58 (b); (A) Mica, mica powder, calcite powder, slate powder, gypsum (d); 30-7-64 (e).

30. (S) Shri Motilal Mintri (Proprietor) carrying on business under the trade name Mintri Stores (for) Messrs. Chanamal Mintri, Ghanashyamdas Mintri and Motilal Mintri (Partners) carrying on business under the trade name Mintri Stores, Kalimpong (a); DJ/939A, 7-7-58 (b); 28-7-64 (e).

31. Shri Kashiram Agarwala (Proprietor) carrying on business under the trade name Baluram Kashiram, Darjeeling, (A) (1) Naya Bazar, Holding No. 667, Ward 2, Siliguri (a); (S) DJ/179B (for) DJ/65A (b); 28-7-64 (e).

32. Shri R. K. Chandak carrying on business under the trade name Asrkay Engineering Corporation, 1/1 Vansitart Row (2nd floor), Calcutta-1 (a); EL/3508A, 12-3-62 (b); (A) Lime stone, transformer, tractor spare parts (d); 5-8-64 (e).

33. Messrs. Eureka Stores & Agency, 19 British Indian Street, Calcutta (a); EL/3228A, 26-9-57 (b); (A) after consumable stores, e.g., "sulphuric acid", (D) Viz. (c); 6-8-64 (e).

34. (S) Shri Bhanwarlal Parakh and Shrimati Sushila Debi Banthia carrying on business under the trade name Messrs. S. B. Mineral Industries (for) Shri Bhanwarlal Parekh carrying on business under the trade name Messrs. S. B. Mineral Industries, 48 Goushala Road, Liluah, Howrah (a); HW/2573A, 17-8-63 (b); 31-7-64 (e).

35. Shri Baldeodas Bagri and Shri Gopidas Bagri carrying on business under the trade name Messrs. Gopal Iron Trading Co., 49/1 Doctor Abani Dutta Road, Salkia, Howrah, Calcutta (1) (a); (S) HW/209B (for) HW/1187A (b); 3-8-64 (e).

36. (S) Messrs. Radha Gobinda Adak, Ramashish Roy, Chandreswar Shaw, Banomali Adak and Gopal Ch. Adak carrying on business under the trade name Ma Durga Foundry (for) Shri Radha Gobinda Adak carrying on business under the trade name Ma Durga Foundry, 63/2 Benaras Road, Howrah (a); HW/2267A, 20-5-61 (b); 4-8-64 (e).

37. Messrs. The Hindusthan Electric Co. Ltd., 184 J. N. Mukherjee Road, Salkia, Howrah, Calcutta (1) (a); HW/197B, 27-6-57 (b); (A) Pipes, armatures, tools, tackles, insulation materials, shrouding materials, auxiliary cranes, oil treatment plants, measuring and testing instruments and equipment, component parts for air blust circuit breakers, switchgear installation materials, bolts, nuts, washers, rivets, welding electrodes, rolled steel, such as flars, angles, channels, sheets and plates, etc., castings of steel, iron, brass, bronze, etc., porcelains insulators, electrical apparatus, and instruments to be mounted on switch and control panels, paints and other coating material, lubricating oil, transformer oil, batteries, battery charges, battery eliminators, steel structures for indoor and outdoor switchgear and carrier equipment, electronic tubes, l. t. and multicore cables, line clamps and connectors, steel structures for coupling capacitors, testing instruments and tools, private automatic exchanges and telephone sets (d); 4-8-64 (e).

38. (S) Shri Badrinarayan Karnani carrying on business under the trade name Shree Shankar Hardware & Metal Works (for) Shree Shankar Hardware & Metal Works, 118 Dharamtala Road, Salkia, Howrah (a); HW/2169A, 3-9-48 (b); 5-8-64 (e).

39. Sugani Devi Saria and Madanlall Saria carrying on business under the trade name Messrs. Hindusthan Trades Corporation, 13 India Exchange Place, Calcutta (2nd floor) (a); LR/3577A, 25-5-64 (b); (A) Picking arms, jute cutting knife, shuttle cover (d); 17-7-64 (e).

40. Messrs. Elemechs and Collieries (Private) Ltd., 23 Canning Street, Calcutta (a); LR/2812A, 4-12-57 (b); (A) (4) Mining bell, (5) Transformers, (6) Oil circuit breakers, (7) Starters, (8) Iron clad switches, (9) Fabricated steel structure, (10) Non-ferrous casting, (11) Copper contacts, (12) Coil (starter o/v/n/v), (13) Mine hangers, bull dog clamp and rail bond, (14) Pinions, (15) Grease, (16) Resistance grind, (17) Gang operated a. b. switch, (18) Overhead transmission equipments, (19) Link and cage chains, (20) Bakelite mouldings, (21) Steel forgings, (D) Consumable stores, viz., nil, (A) Consumable stores, e.g., gas, machine oil, coal and etc. (c); 18-7-64 (e).

41. Messrs. Atmaram Agarwal, Raghunath Prosad Agarwal, Sajanlal Agarwal and Suresh Kumar Agarwal carrying on business under the trade name Makham Lall & Sons, 10 Canning Street, Calcutta (a); LR/3532A, 11-1-64 (b); (A) (16) Alternators and generators, (17) Atta chaki, (18) Rice huller, (19) Hoists, (20) Cable box, (21) Pipe, (22) Electric fan, (23) Tube light, (24) Electric bulb, (25) Machinery spare parts, (26) Electrical fittings (d); 18-7-64 (e).

42. Messrs. The Textile Stores Dealers Ltd., 33 Netaji Subhas Road, Calcutta (a); LR/1196A, 13-12-45 (b); (A) Gum (d); 18-7-64 (e).

43. Messrs. M. L. Seal & Co. (Private) Ltd., 25 Netaji Subhas Road, Calcutta (a); LR/3017A, 14-3-59 (b); (D) Textile goods, leather goods, hosiery goods (cotton and woollen), waterproof, (A) Uniforms, turban, putties, towels, bed sheets, pillow cases, mattress, vests, socks, hose tops, jarseys, pillows, dusters, waterproof coats and caps, rubberised waterproof sheets rubber cloth, boots and shoes, chappals, gum boots, belts (d); 21-7-64 (e).

44. Shri Ramsahay Verma carrying on business under the trade name Messrs. Sri Chitra Gupta Press, 205 Old Chinabazar Street, Calcutta (a); LR/1297A, 27-10-41 (b); (A) Defective types (d); 20-7-64 (e).

45. (S) Shri Bhim Sain Bajaj and Shrimati Ram Piari Bajaj carrying on business under the trade name Messrs. Hansraj Jaswantrai (for) Messrs. Hansraj Jaswantrai, 21B Canning Street, Calcutta (a); LR/2528A, 26-9-41 (b); 24-7-64 (e).

46. (S) Shri Nut Behary Dutta and Shri Biswanath Dutta carrying on business under the trade name Messrs. N. B. Dutt & Co., 15 Clive Row, Calcutta (for) Shri Nut Behary Dutta (Proprietor) carrying on business under the trade name Messrs. N. B. Dutt & Co., 15 Clive Row, Calcutta (a); LR/505A, 26-9-41 (b); 27-7-64 (e).

47. Messrs. Manufacturing Products (Private) Ltd., 1 India Exchange Place, Calcutta (a); LR/2653A, 9-3-56 (b); (A) Springs compressor and its ancilliaries, lamps with fittings, elelctric fans with fittings ammetur, electric lamps with fittings, thermocouple with fittings (d); 27-7-64 (e).

48. Messrs. Maganmal Surana, Lal Chand Surana and Dharam Chand Surana carrying on business under the trade name Messrs. Lalchand Dharamchand, 12 India Exchange Place, Calcutta (a); LR/3506A, 14-10-63 (b); (A) M. s. bolts and nuts (d); 29-7-64 (e).

49. Messrs. National Engineering Industries Ltd., India Exchange Buildings, Calcutta (a); LR/2681A, 22-6-56 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants, chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Canvas footwear, (ii) Rubber footwear, (iii) Rubber hose pipes, (iv) Rubber sheetings (c); 29-7-64 (e).

50. Shri Shree Mohan Bhiwaniwala carrying on business under the trade name Messrs. Mohan & Co., 18 Netaji Subhas Road, Calcutta (a); LR/3516A, 26-11-63 (b); (A) Electric cables, electric wires, rollers, softener rollers, g. i. pipes, lubricants (d); 30-7-64 (e).

51. Messrs. Manufacturing Products (Private) Ltd., 1 India Exchange Place, Calcutta (a); LR/2653A, 9-3-56 (b); (A) Polythene, p. v. c. fittings, polythene bags, plastic cane, poly pipe and pipe fittings, weighing machine (d); 30-7-64 (e).

52. Shri Nirmal Chandra Sorkhal carrying on business under the trade name Messrs. Asiatic (Group) Enterprises, 16 India Exchange Place, Calcutta (a); LR/3545A, 4-3-64 (b); (A) Cold storage battery (d); 30-7-64 (e).

53. Shri Nirode Kumar Sen carrying on business under the trade name Messrs. Sen & Co., 25 Swallow Lane, Calcutta (a); LR/3447A, 21-5-63 (b); (A) Roll spoils, plates shearing, joist and axles (d); 30-7-64 (e).

54. (S) Sarbasri Harekrishna Mondal Ramkrishna Mandal and Prafulla Kumar Mandal (Partners) carrying on business under the trade name Messrs. Mandal Bros. (for) Sarbasri Harekrishna Mandal Ramkrishna Mandal and Profulla Kumar Mandal (Partners) carrying on business under the trade name Messrs. Harekrishna Mandal & Bros., Islampur, West Dinajpur (a); ML/678A, 19-6-62 (b); 31-7-64 (e).

55. (S) Shri Gohiram Kejriwal (Proprietor) carrying on business under the trade name Messrs. Kejriwal Traders (for) Sarbasri Gohiram Kejriwal and Lakshminarayan Bajoria (Partners) carrying on business under the trade name Messrs. Kejriwal Traders, Holding No. 1, Golapatty Bye-lane, Ward No. III, Malda (a); ML/665A, 11-12-61 (b); 1-8-64 (e).

56. Sarbasri Sibprasad Somani, Champalal Somani and Baijnath Somani (Partners) carrying on business under the trade name Messrs. Somani Stores, P. O. Raiganj, Dist. West Dinajpur (a); ML/259A, 31-1-49 (b); (A) Motor oil, break oil, grease, benzings, motor accessories, cleaning and washing equipments, jacks, gasket cement, measures, thermometers, bettings, hoses, clock, steel chair, steel almirah, steel racks, cotton waste, bulbs, dry paints, wet battery, polish, blue (d); 1-8-64 (e).

57. (S) Sarbasri Ramsaran Agarwala, Ramaubter Agarwala, Giasilal Agarwala, Ramniwas Agarwala, Lekhraj Agarwala and Binodilal Agarwala (Partners) carrying on business under the trade name Messrs Ramsaran Ramaubter (for) Sarbasri Ramsaran Agarwala, Ramaubter Agarwala, Giasilal Agarwala, Ramniwas Agarwala, Lekhraj Agarwala and Binodilal Agarwala (Partners) carrying on business under the trade name Messrs. Ramsaran Ramotar, Raiganj, West Dinajpur (a); ML/214A, 12-2-54 (b); (A) Barley, blue, zarda, arrowroot, kantha, mental blade, rung, dasta, sisa, chandan, ink, phenyle, broomstick, newspaper, waste paper, karpoor, dhup, castor oil, mahua oil, toilet goods, powder, cocoanut strings, biscuits, soda, empty bags, empty tins, sugarcandy, groundnut, linseed oil, white oil, agarbati, candle, groundnut oil (d); 5-8-64 (e).

58. Shri Harsad Rai Pancholi carrying on business under the trade name Sawrashtra Stores, 123 Railway Market, P. O. Kharagpur, Midnapore (a); MN/1487A, 15-7-60 (b); (A) Whitening chemical for cloth, tooth brush, kum kum and kajal (d); 27-7-64 (e).

59. Messrs. Jalan Bros. (Private) Ltd., 178 Harrison Road, Calcutta (a); MR/311A, 30-9-41 (b); (D) General merchandise as and when required and certified for resale, (A) Wires, wire nails, tin plate, iron and steel and wire nail making machine (d); 3-8-64 (e).

60. (S) Shri Bajranglal Agarwalla (Proprietor) carrying on business under the trade name Messrs. Bajranglal Badriprosad (for) Messrs. Thakurmall

Agarwalla and Bajranglal Agarwalla carrying on business under the trade name Bajranglal Badriprosad, 157 Netaji Subhas Road, Calcutta (a); MR/1897A, 20-12-50 (b); 3-8-64 (e).

61. (S) Shri Kshetra Mohan Kar carrying on business under the trade name Messrs. The Bengal Society (for) Shri Kshetra Mohan Kar carrying on business under the trade name Messrs. Kshetra Mohan Kar, Kanchrapara, 24-Parganas (a); PG/633A, 9-2-48 (b); 25-7-64 (e).

62. (S) Shri Krishna Chandra Rakshit carrying on business under the trade name Messrs. J. N. Rakshit (for) Shri Krishna Chandra Rakshit carrying on business under the trade name Messrs. Krishna Chandra Rakshit, (S) B174 Garden Reach Road, Metiabruz, 24-Parganas (for) Bengali Bazar, Metiabruz, 24-Parganas (a); PG/506A, 18-9-45 (b); 27-7-64 (e).

63. Shri Kanwar Charan Singh carrying on business under the trade name Oriental Bobbin Industries, 32 Brickfield Road, Sodepur, Calcutta-41 (a); PG/2886A, 18-6-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spools (c); 27-7-64 (e).

64. Shri Mahendra Kela carrying on business under the trade name Mechanical Industries Corporation, (S) 162/12/2 Lake Gardens, Calcutta-45 (for) 162/12/2 Prince Anwar Sha Road, Calcutta-33 (a); PG/2631A, 8-12-61 (b); 30-7-64 (e).

65. Shri Balmukund Rathi, Gouri Shankar Rathi and Gobindlal Rathi carrying on business under the trade name Messrs. Gobindlal Rathi, Manbazar Road, Purulia (a); PR/156A, 17-10-57 (b); Insert after strings "Cocoanut oil, groundnut oil, ghee and soda ash" (d); 31-7-64 (e).

66. Shri Shankarlal Agarwala, Sambhunath Agarwalla, Deokinandan Agarwala and Murlidhar Agarwala carrying on business under the trade name Messrs. Premraj Shankarlal, Balarampur, Dist. Purulia (a); PR/22B, 24-8-63 (b); Insert after mobile oil Malarial oil, lubricating oil, paraffin wax, oxalic acid and furnace oil" (d); 31-7-64 (e).

67. (S) Shri Bholaram Agarwala and Shri Hariram Agarwala carrying on business under the trade name Messrs. Ramsahay Bholanath, R. B. S. C. Sinha Road, Purulia (for) Shri Bholaram Agarwala carrying on business under the trade name Messrs. Ramsahay Bholanath, R. B. S. C. Sinha Road, Purulia (a); PR/429A, 26-11-63 (b); 31-7-64 (e).

68. Shri Biswanath Halder carrying on business under the trade name Messrs. Biswanath Halder, Main Road, Purulia, (A) 157 Netaji Subhas Road (Room No. 188), Calcutta-1 (a); (S) PR/24B (for) PR/276A (b); 31-7-64 (e).

69. (S) Messrs. K. F. Gandhi, U. F. Gandhi and Keshablal F. Gandhi carrying on business under the trade name K. F. Gandhi (for) Messrs. K. F. Gandhi and U. F. Gandhi carrying on business under the trade name K. F. Gandhi, 14/2 Old Chinabazar Street, Calcutta (a); RB/160A, 29-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Umbrella rills (c); 31-7-64 (e).

70. Messrs. Getz Bros. & Co. Inc., 9 Brabourne Road, Calcutta (a); RB/51A, 25-1-50 (b); (A) Storage tank (d); 4-8-64 (e).

71. (S) Messrs. Subhas Chandra Saha and Ashutosh Saha carrying on business under the trade name Kaliganga Trading Co. (for) Mess s. Subhas Chandra Saha, Ashutosh Saha and Shrimati Madhumala Saha carrying on business under the trade name Kaliganga Trading Co., 50 Canning Street, Calcutta (a); RB/474A, 17-2-51 (b); 5-8-64 (e).

72. Shri Ramanlal Daga and Shri Surajnarayan Daga (Partners) carrying on business under the trade name Messrs. Nain Sukhdas Jaynarain, 72 Monohardas Street, Calcutta (a); RJ/319A, 27-9-41 (b); (A) Silicon bronze rods, brass sheet, copper sheet, brass pipe, copper pipe, gun metal rod, solder stick (d); 25-7-64 (e).

73. (S) Shri Ganpatrai Sarawgi, Shri Sohanlal Sarawgi, Shri Basant Kumar Sarawgi, Shri Hukum Chand Sarawgi, Shri Dungarmal Sarawgi, Shri Pannalal Sarawgi, Shri Bijoy Kumar Sarawgi, Shri Jai Kumar Sarawgi, Shri Ratanlal Sarawgi (minor), Shri Bhogchand Sarawgi (minor), Shri Ajit Kumar Sarawgi (minor), Shri Niranjan Kumar Sarawgi (minor) (Partners) carrying on business under the trade name Messrs. Sarawgi Trading Co. (for) Shri Chandmal Sarawgi, Shri Phulchand Sarawgi, Shri Dungermal Sarawgi, Shri Bhanwarlal Sarawgi, Shri Hukumchand Sarawgi, Shri Anandilal Sarawgi, Shri Ganpatrai Sarawgi, Shri Sohanlal Sarawgi, Shri Babulal Sarawgi, Shri Sanpatrai Sarawgi and Shri Hiralal Sarawgi (Partners) carrying on business under the trade name Messrs. Sarawgi Trading Co., 46 Strand Road, Calcutta (a); RJ/1355A, 18-4-46 (b); 25-7-64 (e).

74. Shri Chhaganlal Kejriwal (Proprietor) carrying on business under the trade name Messrs. Mirzamal Chhaganlal, 30/31 Kalakar Street, Calcutta (a); RJ/2739A, 30-11-56 (b); (A) Galvanized plain sheets (d); 28-7-64 (e).

75. (S) Shri Surajbhan Agarwala and Shri Jagdish Prasad Gupta (Partners) carrying on business under the trade name Messrs. Surajbhan & Co. (for) Shri Surajbhan Agarwala (Proprietor) carrying on business under the trade name Messrs. Surajbhan & Co., 7/2 Babulal Lane, Calcutta (a); RJ/2077A, 16-9-52 (b); 30-7-64 (e).

76. (S) Messrs. Benoy Krishna Das and Sitangshu Kumar Das carrying on business under the trade name Kamala Soorkey Mill (for) Kamala Soorkey Mill, 15/3 Galiff Street, Calcutta (a); SH/1098A, 21-11-46 (b); 24-7-64 (e).

77. (S) Shri Nitai Chand De carrying on business under the trade name Nitai Chand De (for) Nitai Chand De, 20 Galiff Street, Calcutta (a); SH/1543A, 3-9-49 (b); 24-7-64 (e).

78. Shri Sudhir Chandra Dhar (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Kartick Ch. Dhar, 356/1 Upper Chitpore Road, Calcutta-6 (a); SH/2676A, 3-6-58 (b); (A) Wire nail, patent nail, wire, nettings, brass and iron hinges, screws locks, sand paper, pan, ventilators, jhajri, g. i. pipes and fittings, emery cloth and paper, bolts and nuts, washer, brass and iron tower bolt, door bolt, buckets, iron, hacksaw, water paper, tacks, panel pin, g. i. pipe and fittings, rivets, gate hooks, files, chain, steel belt lacing, brackets, screw hooks and eyes, t. hinges, scrap hinges, parliament hinges, stapples, brass and iron safety altarap, spade, coach screws, bibcocks, stop cocks, acid, paint, brush, cane, baskets, coir rope, lace (d); 25-7-64 (e).

79. Messrs. Baldeoram Saligram (Private) Ltd., 61 Strand Road, Calcutta, (A) 4 Clive Row, Calcutta (1) (a); (S) SH/230B (for) SH/2140A (b); 25-7-64 (e).

80. (S) Shri Monoj Sankar Mitra carrying on business under the trade name Messrs. Mittra Engineering Works (for) Messrs. Mittra Engineering Works, 48 Raja Nabakissen Street, Calcutta-5 (a); SH/2679A, 7-6-58 (b); 27-7-64 (e).

81. Shri Dhananjoy Kumar Mitra carrying on business under the trade name Kumar Metal Industries, 30 Brindaban Basak Street, Calcutta-5 (a); SH/3326A, 8-3-63 (b); (A) (iii) Parts of scientific apparatus, intermediate support and household fittings (c); 27-7-64 (e).

82. (S) Messrs. Pran Gouranga Paul and Nihar Ranjan Paul carrying on business under the trade name Messrs. General Timber Trading Co. (for) Shri Nihar Ranjan Paul carrying on business under the trade name Messrs. General Timber Trading Co., 187 Maharshi Debendra Road, Calcutta-6 (a); SH/2839A, 24-8-59 (b); 27-7-64 (e).

83. Shri Fatick Chandra Dutta carrying on business under the trade name Messrs. Abinash Chandra Dutta, 8 Bhupen Bose Avenue, Calcutta (a); SH/264A, 1-5-42 (b); (A) Linseed oil (d); 27-7-64 (e).

84. Messrs. Ramgovind Ganeriwalla, Ramowtar Ganeriwalla and Krishna Kumar Ganeriwalla carrying on business under the trade name Auto Service, 122 Cornwallis Street, Calcutta, (D) 43 Kali Krishna Tagore Street, Calcutta (a); (S) SH/3509A (for) SH/201B (b); 28-7-64 (e).

85. Shri Nepal Kumar Chakrabarti (Proprietor) carrying on business under the trade name Messrs. K. N. Chakrabarti, 22/2A Baghbazar Street, Calcutta-3 (a); SH/3093A, 3-7-61 (b); (A) (1) Raw materials: Tanned ox sole leather, ram leather, picking band leather, adhesive and thinner, (2) Plant, machinery, spare parts and accessories, e.g., leather cutting machine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Textile, jute loom and spinning accessories (c); 28-7-64 (e).

86. (S) Shri Sarju Singh (Proprietor) carrying on business under the trade name Messrs. Modern Confectionery Works (for) Messrs. Modern Confectionery Works, 13B Sarbakhan Road, Calcutta (a); SH/2407A, 13-8-49 (b); 30-7-64 (e).

87. (S) Messrs. Jagat Chandra Dutta and Chitt Gopal Chowdhury carrying on business under tl trade name J. C. Dutt & Co. (for) Messrs. Jag Chandra Dutt and Chittya Gopal Chowdhry carryi on business under the trade name J. C. Dutt & C 187 Maharshi Debendra Road, Calcutta (a); SH/541 5-5-42 (b); 30-7-64 (e).

88. (S) Shri Rambharasa Singh (Proprietor) carr ing on business under the trade name Rose Bri Works (Proprietor: Rambharasa Singh) (for) Mess Rose Brick Works (Proprietor: Rambharasa Singh Bansberia, Hooghly (a); SP/312A, 8-10-42 (b 24-7-64 (e).

89. (S) Mr. Chen Kuei Lin (Proprietor) carryi on business under the trade name Messrs. Hap Hir Co. (for) Messrs. Hap Hing Co., 10 Sunyat Sen Stree Calcutta-12 (a); CL/2884A, 18-3-58 (b); 27-7-64 (e

90. (S) Messrs. Bengal Jute Mill Co. Ltd. (Pr prietor) carrying on business under the trade nan National Casting Co. (for) National Casting Co., Dalhousie Square East, Calcutta-1 (a); EL/2744 3-3-45 (b); (D) Pig iron, cast iron, soap, brass, copp hard, coke, steam coal, fire bricks, fire clay, plun bags, sowel chalni, sand, brush, kerosene, linseed o machine oil, m. s. rod, (A) (1) Raw materials, (Plant, machinery, spare parts and accessories, (Consumable stores, viz., coke. Provided that goods for which exemption from payment of sal tax is claimed are intended for use in the actu process of manufacture of the goods named belov (i) Cast iron products (c); (D) Spices (d); 30-7-64 (e

Explanatory notes.—Regarding the amendmen made, the following code letters have been used indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) mea "Substitute".

S. K. BOSE, Commissioner

No. 261 C. T.—13th August 1964.—In pursuan of the provisions of section 9 of the Bengal Financ (Sales Tax) Act, 1941 (Bengal Act VI of 1941), th following names and addresses of registered deale together with a description of the goods covered b their registration certificates whose registrations und the Act were cancelled with effect from the da noted against each of them are published for gener information:—

Notes.—(a) Serial number, name, address, chief pla of business and number of branches

(b) Number and date of the registratic certificates.

(c) Goods for use in manufacture in We Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Sarbasri Banshidhar Poddar and Jugal Kisho Poddar carrying on business under the trade nan Shree Bajrang Industries, 192 Cross Street, Calcut (a); AT/1650A, 6-3-46 (b); Cast iron sockets, c. sole plates, c. i. cap, c. i. pins (d); 3-8-64 (e).

2. Messrs. Banku Behari Karmakar, Barrabazar, Bankura (a); BK/179A, 1-9-56 (b); Aluminium, lead, gunny bag, countrymade ropes, zinc, copper, metal polish, tin, brass, bell metal, khunt, brass sheets, copper sheets, bell metal sheets, brass metal and bell metal utensils (d); 29-7-64 (e).

3. Shri Jyotish Chandra Paul (Proprietor) carrying on business under the trade name Messrs. Sasibhusan Clinics, Dinhata, Dist. Cooch Behar (a); CB/381A, 13-8-52 (b); Surgical instruments, surgical cotton, doctor bags (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Medicinal mixture (c); 3-8-64 (e).

4. Messrs. Narayan Kishore Bose, Mina Mitra and Trishit Kumar Biswas carrying on business under the trade name Ace Trading, Temple Chamber, 6 Old Post Office Street, Calcutta-1 (a); EL/3485A, 11-10-61 (b); Engine oil, spindle oil, engine bearing oil, grease, axle oil, shafting oil, red oxide powder, empty drums (d); 5-8-64 (e).

5. Messrs. The Coal Suppliers Ltd., 1A Vansitart Row, Calcutta (a); EL/2749A, 20-4-53 (b); Coal (d); 5-8-64 (e).

6. Shri Amulya Ranjan Bhowmik (Proprietor) carrying on business under the trade name Messrs. National Timber Works, Barabazar, Ranaghat, Nadia (a); KR/1941A, 17-6-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Swal wood and deshi wood (c); Door, windows, size wood and planks (d); 28-7-64 (e).

7. Sarbasri Musuddi Lal, Chander Prakash, Kedarnath, Dulichand, Dharm Veer, Liladhar, Satya Dev, Amar Nath, Ram Kishore and Kishan Lal carrying on business under the trade name Messrs. Gripex Sales Corporation, C/6 Gillander House, Calcutta (a); LR/3323A, 14-3-62 (b); Office stationery when purchased from Messrs. Gripex (India) Ltd. (d); 25-7-64 (e).

8. Messrs. David E. Ezra and Stanley S. Ezra carrying on business under the trade name Edward & Co., 23 Lallbazar Street, Calcutta (a); RB/544A, 27-9-41 (b); Electric fans, electric motors, generators, convertors, water pumps, electrical wires and wiring materials, electric light fittings, pipes and pipe fittings, wash basins, bath tubs closets and sinks (d); 3-8-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 263 C. T.—13th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Cheria Moidoo Thytha Dath and U. T. Aboobaker carrying on business under the trade name Genuine Oil Co., 2 Tiretta Bazar Street, Calcutta (a); 1507A(CL) (Central), 29-7-64 (b); Pungam oil (c).

2. Messrs. Doulatram Gahimal Harchandani, Bhagwandas Gahimal Harchandani and Jethanand Gahimal Horchandani carrying on business under the trade name Getco Electricals, 36 Ezra Street, Calcutta (a); 1508A(CL) (Central), 30-7-64 (b); (1) Light (not heavy) and domestic electrical goods, (2) Electrical appliances, (3) Electrical accessories (c).

3. Shri Jaswantlal A. Shah (Proprietor) carrying on business under the trade name Jaswantalal & Bros., 70 Old Chinabazar Street, Calcutta (a); 1761A(CR) (Central), 27-7-64 (b).

4. Shri Adul Kader Akbarali Ukani (Proprietor) carrying on business under the trade name Globe Machinery Stores, 71A Netaji Subhas Road, ground floor, room No. D/S-1E, Calcutta-1 (a); 1762A(CR) (Central), 29-7-64 (b); Water circulating pump (c).

5. Shri Laxminarayan Agarwal (Proprietor) carrying on business under the trade name Hariram Laxminarayan, 130 Hill Cart Road, Kurseong, Darjeeling (a); 398A(DJ) (Central), 24-7-64 (b); Timber, fire-wood and nails (c).

6. Messrs. Mahesh Steel Co. (Private) Limited, 392 G. T. Road North, Salkia, Howrah (a); 935A(HW) (Central), 30-7-64 (b); M. s. rods, m. s. rounds, other iron and steel products (c).

7. Messrs. Kishonlal Sultania and Kristo Dhon Dey carrying on business under the trade name United Steel Corporation, 109 G. T. Road North, Salkia, Howrah (a); 936A(HW) (Central), 30-7-64 (b); Pipe fittings, pipes, iron scraps and empty drums (c).

8. Shri Ram Pada Halder carrying on business under the trade name Halder Engineering Works, 14 Jogmaya Debi Lane, Howrah (a); 937A(HW) (Central), 1-8-64 (b).

9. Mahabir Auto Parts (Private) Ltd., Sevoke Road, Siliguri (a); 566A(JP) (Central), 18-7-64 (b); Motor parts and accessories (c).

10. Messrs. K. Dhariwal & Co. (Private) Ltd. carrying on business under the trade name Messrs. Klix International, 28 Strand Road, Calcutta (a); 1567A(LR) (Central), 27-7-64 (b).

11. The Director of Fisheries, Govt. of West Bengal, Writers Building, Calcutta (a); 1568A(LR) (Central), 30-7-64 (b).

12. Shri Arun Ranjan Roy Chowdhury carrying on business under the trade name Messrs. Kalyani Steel Corporation, 10 Canning Street, Calcutta (a); 1569A(LR) (Central), 30-7-64 (b); R. s. joists, m. s. plates, m. s. sheets, m. s. angles (c).

13. Messrs. Atul Drug House Ltd. Mercantile Buildings, 9 Lallbazar Street, Calcutta (a); 1150A(RB) (Central), 1-8-64 (b).

14. Messrs. Debi Prasad Gupta and Sribhagwan Gupta carrying on business under the trade name Rama Bangle Stores, 32A Canning Street, Calcutta (a); 1151A(RB) (Central), 4-8-64 (b); Bangles and lockets (c).

15. Messrs. Amarnath Mehrotra and Sushila Bagri carrying on business under the trade name Sudarshan Commercial Co., 14/2 Old Chinabazar Street, Calcutta (a); 1152A(RB) (Central), 6-8-64 (b); (1) Raw materials intended for use in the manufacture of marble chips and powder (d).

16. Shri Satya Narain Goyal carrying on business under the trade name Messrs. N. K. Traders & Co., 12A Harlal Mitra Street, Calcutta (a); 1141A(SH) (Central), 30-7-64 (b); Woollen felt, blankets (c).

S. K. BOSE, Commissioner.

No. 264 C. T.—13th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Irmeco (Private) Ltd. Company carrying on business under the trade name Messrs. Industrial Raw Materials & Engineering Corporation, (S) 44/2 Diamond Harbour Road, Calcutta-23 (for) 12B Netaji Subhas Road, Calcutta (a); (S) 383A(AL) (Central) (for) 981A(LR) (Central) (b); 3-8-64 (h).

2. Messrs. Industrial Equipment (Private) Ltd., (S) 32 Deshpran Sasmal Road, Calcutta (for) 56 Russa Road South, Calcutta (a); (S) 384A(AL) (Central) (for) 432A(PG) (Central) (b); 4-8-64 (h).

3. (S) Sarbasri Tinkari Dalal, Bimal Ch. Dalal, Asoke Kr. Dalal, Ajit Kr. Dalal, Anil Kr. Dalal, Amulya Kr. Dalal, Amiya Kr. Dalal, Asim Kr. Dalal, Ajoy Kr. Dalal, Anadi Kr. Dalal, Apurba Kr. Dalal, Arup Kr. Dalal, Amit Kr. Dalal and Sankar Kr. Dalal carrying on business under the trade name Gobinda Chandra Dalal & Sons (for) Messrs. Gobinda Chandra Dalal & Sons, Bolpur, Dist. Birbhum (a), 313A(AS) (Central), 15-10-57 (b); 24-7-64 (h).

4. Shri Brijlal Losalka carrying on business under the trade name Brijlal Losalka, Kharsulibazar, P. O Raniganj, Dist. Burdwan (a); 163A(AS) (Central), 26-7-57 (b); (A) Matches (c); 27-7-64 (h).

5. (S) Messrs. Krishnagopal Jhunjhunwalla, Surendra Kumar Jhunjhunwalla, Bishnu Kumar Jhunjhunwalla and Omprakash Jhunjhunwalla carrying on business under the trade name Babulal Krishna Gopal (for) Messrs. Babulal Krishna Gopal, Raniganj, Dist. Burdwan (1), Jamuna, Burdwan (a); 36B(AS) (Central), 10-7-57 (b); 30-7-64 (h).

6. (S) Shri Veerchand Mutha and Shri Parasmal Mutha (Jain) carrying on business under the trade name Veerchand & Sons (for) Veerchand & Sons, 71 Canning Street, Calcutta (a); 480A(AT) (Central), 1-7-57 (b); 1-8-64 (h).

7. Messrs. Standard Dyes (Private) Ltd., 39 Armenian Street, Calcutta, 11 Portuguese Church Street, Calcutta (a); 63B(AT) (Central), 1-7-57 (b); (A) Emulsion paints, synthetic adhesive, zinc dust and hydrosulphite (c); 1-8-64 (h).

8. Messrs. Imperial Tobacco Company of India Ltd., Virginia House, 37 Chowringhee Road, Calcutta, (D) Jalpaiguri-1 and Asansol-1 (a); 23B(BH) (Central), 26-6-57 (b); 1-8-64 (h).

9. (S) Shri Bejoy Krishna Dutta carrying on business under the trade name Messrs. Bejoy Krishna Dutta (for) Shri Panchanan Dutta and Shri Chittaranjan Dutta carrying on business under the trade name Messrs. Chittaranjan Dutta, Jhantipahari, Bankura (a); 134A(BK) (Central), 7-9-59 (b); 25-7-64 (h).

10. Messrs. Mohanlal Agarwalla and Mahabir Prosad Agarwalla carrying on business under the trade name Dhanawat Cycle Company, Biswasingha Road, Cooch Behar (a); 251A(CB) (Central), 7-4-59 (b); (A) Electrical goods (c); 4-8-64 (h).

11. Shri Hem Chandra Gupta, Omprakash Gupta, Sant Kumar Gupta and Madan Mohan Gupta carrying on business under the trade name Messrs. Impex Sales Corporation, 37A Tara Chand Datta Street, Calcutta (a); 938A(CL) (Central), 20-7-59 (b); (A) Roller chain (c); 25-7-64 (h).

12. (S) Shri Amritlal carrying on business under the trade name Doshi Amritlal Chhaganlal (for) Messrs. Doshi Amritlal Chhaganlal, (S) 13A Lower Chitpur Road, Calcutta (for) 3 Amratolla Street, Calcutta (a); (S) 1506A(CL) (Central) (for) 707A(CS-II) (Central) (b); 25-7-64 (h).

13. (S) Messrs. Kishanchand Damani, Radhakishenchand Damani, Motichand Damani, Kewalchand Damani and Jagmohan Damani carrying on business under the trade name Messrs. International Commercial Corporation (for) Messrs. International Commercial Corporation, 12 Lower Chitpur Road, Calcutta (a); 846A(CL) (Central), 10-1-59 (b); 27-7-64 (h).

14. Messrs. Gopal Chandra Ganguli, Shyamapada Ganguli and Gouri Sankar Nandi carrying on business under the trade name Messrs. Calcutta Mill Stores, 34 Strand Road, Calcutta (a); 588A(CR) (Central), 12-7-57 (b); (A) Saw machine, cable (c); 25-7-64 (h).

15. Shri Yashvantlal Amratlal Jhaveri (Proprietor) carrying on business under the trade name Messrs. Paras Tools Agency, 91 Netaji Subhas Road, Calcutta (a); 1701A(CR) (Central), 8-2-64 (b); (A) Hand taps involute gear cutter, adjustable wrench, allenkues set micro-meters, faslar ganges and foot rule after the words taps and dies (c); 25-7-64 (h).

16. Shri Durlabhji Mehta, Ananta Ray Mehta and Tranbaklal Mehta carrying on business under the trade name Messrs. Mehta Brothers, (S) 75 Netaji Subhas Road, Calcutta (for) 76B Netaji Subhas Road, Calcutta, (D) Calcutta (1) (a); (S) 1760A(CR) (Central) (for) 56B(CR) (Central) (b); 27-7-64 (h).

17. Messrs. Ram Niwas Gupta and Shree Niwas Gupta carrying on business under the trade name Eastern Commercial Corporation, P-7 Old Chinabazar Street, Calcutta (a); 1734A(CR) (Central), 1-5-64 (b); (A) Steel roller chain, motor cycle chain, d. i. d. cycle chain (c); 28-7-64 (h).

18. Shri Omprakash Jain carrying on business under the trade name Asian Traders, 22 Bonfield Lane, Calcutta (a); 1047A(CR) (Central), 2-4-58 (b); (A) Mica, mica powder, calcite powder, slate powder and gypsum (c); 30-7-64 (h).

19. Shri Kashiram Agarwala (Proprietor) carrying on business under the trade name Baluram Kashiram, Darjeeling, (A) (1) Holding No. 667, Ward No. 2, Naya Bazar, Siliguri (a); (S) 66B(DJ) (Central) (for) 147A(DJ) (Central) (b); 27-7-64 (h).

20. (S) Shri Motilal Mintri (Proprietor) carrying on business under the trade name Mintri Stores (for) Messrs. Chananmal Mintri, Ghanashyamdas Mintri and Motilal Mintri (Partners) carrying on business under the trade name Mintri Stores, Kalimpong (a); 371A(DJ) (Central), 23-5-62 (b); 28-7-64 (h).

21. Messrs. Malhati Tea Syndicate Ltd., 11 Govt. Place East, Calcutta (a); 371A(EL) (Central), 9-8-57 (b); (D) Tea seeds (c); 4-8-64 (h).

22. Messrs. Bijoynagar Tea Co. Ltd., 11 Govt. Place East, Calcutta (a); 370A(EL) (Central), 9-8-57 (b), (D) Tea seeds (c); 5-8-64 (h).

23. Messrs. The Hindusthan Electric Co. Ltd., 184 J. N. Mukherjee Road, Salkia, Howrah, Calcutta (1) (a); 84B(HW) (Central), 27-6-57 (b); (A) Pipes, armatures, tools, tackles, insulation materials, metal, component parts for air blust circuit breakers, switchgear installation materials, bolts, nuts, washers, shrouding materials, auxiliary cranes, oil treatment plants, measuring and testing instruments and equip- rivets, welding electrodes, rolled steel such as, flars, angles, channels, sheets and plates etc., castings of steel, iron, brass, bronze etc. porcelains insulators, electrical apparatus and instruments to be mounted on switch and control panels, paints and other coating materials, lubricating oil, transformer oil, batteries, battery charges, battery eliminators, steel structures for indoor and outdoor switchgear and carrier equipment, electronic tubes, l. t. and multicore cables, line clamps and connectors, steel structures for coupling capacitors, testing instruments and tools, private automatic exchanges an telephone sets (c); 4-8-64 (h).

24. (S) Shri Bhanwarlal Parakh and Shrimati Sushila Debi Banthia carrying on business under the trade name Messrs. S. B. Mineral Industries (for) Shri Bhanwarlal Parekh carrying on business under the trade name Messrs. S. B. Mineral Industries, 48 Goushala Road, Liluah, Howrah (a); 820A(HW) (Central), 28-8-63 (b); 31-7-64 (h).

25. (S) Shri Rajendra Nath Basu carrying on business under the trade name Messrs. Luxmi Iron Industries (for) Messrs. Luxmi Iron Industries, 5 & 6 I. R. Bellilious Lane, Howrah (a); 408A(HW) (Central), 23-12-58 (b); 1-8-64 (h).

26. Shri Baldeodas Bagri and Shri Gopidas Bagri carrying on business under the trade name Messrs. Gopal Iron Trading Co., 49/1 Dr. Abani Dutta Road, Howrah, (A) Calcutta-7 (a); (S) 93B(HW) (Central) (for) 22A(HW) (Central) (b); 3-8-64 (h).

27. Shri Dwipendra Nath Singha carrying on business under the trade name Messrs. Bharat Iron & Steel Corporation, 12 Gopal Ghose Lane, Salkia, Howrah (a); 73A(HW) (Central), 28-6-57 (b); Insert Fire bricks and raw materials other than declared goods after the word "Lime stone" (d); 4-8-64 (h).

28. (S) Shri Badrinarayan Karnani carrying on business under the trade name Shree Shankar Hardware & Metal Works (for) Shree Shankar Hardware & Metal Works, 118 Dharamtala Road, Salkia, Howrah (a); 561A(HW) (Central), 27-6-57 (b); 5-8-64 (h).

29. (S) Sundarlal Chawcharia, Matadin Chawcharia, Ramjiban Chawcharia and Kamala Debi Chawcharia carrying on business under the trade name Madanlal Matadin (for) Messrs. Madanlal Chawchawria, Matadin Chawcharia, Ramjiban Chawcharia and Sundarmal Chawcharia carrying on business under the trade name Messrs. Madanlal Matadin, Dinbazar, Jalpaiguri (a); 5A(JP) (Central), 18-6-57 (b); 24-7-64 (h).

30. Messrs. Sugani Devi Saria and Madanlal Saria carrying on business under the trade name Messrs. Hindusthan Trades Corporation, 13 India Exchange Place, 2nd floor, Calcutta (a); 1546A(LR) (Central), 25-5-64 (b); (A) gum (c); 17-7-64 (h).

31. Messrs. Atmaram Agarwal, Raghunath Prosad Agarwal, Sajanlal Agarwala and Suresh Kumar Agarwala carrying on business under the trade name Makhanlall & Sons, 10 Canning Street, Calcutta (a); 1498A(LR) (Central), 27-11-63 (b); (A) Stone crusher and fittings thereof, electric motors, switches and hoists (c); 18-7-64 (h).

32. Sarbasri Probhat Kumar Sircar and Saroj Kumar Sircar carrying on business under the trade name Messrs. Sircar & Company, 6 Clive Row, Calcutta, (D) (1) Place of business at 8 Durga Charan Mukherjee Street, Calcutta (a); (S) 1566A(LR) (for) 112B(LR) (Central) (b); 20-7-64 (h).

33. (S) Shri Bhim Sain Bajaj and Rampiary Devi Bajaj carrying on business under the trade name Messrs. Hansraj Jaswantrai (for) Messrs. Hansraj Jaswantrai, 21B Canning Street, Calcutta (a); 448A(LR) (Central), 25-7-57 (b); 24-7-64 (h).

34. (S) Shri Banbehari Chowdhury (Proprietor) carrying on business under the trade name Messrs. Rakshit & Chowdhury Brothers, 15A Clive Row, Calcutta (for) Messrs. Rakshit & Chowdhury Brothers, 15A Clive Row, Calcutta (a); 646A(LR) (Central), 7-9-57 (b); (D) Metal, leather, rubber and paper goods (c); 25-7-64 (h).

35. (S) Sarbasri Nut Behari Dutta and Biswanath Dutta carrying on business under the trade name Messrs. N. B. Dutt & Co., 15 Clive Row, Calcutta (for) Shri Nut Behary Dutta carrying on business under the trade name Messrs. N. B. Dutt & Co., 15 Clive Row, Calcutta (a); 621A(LR) (Central), 24-8-57 (b); 27-7-64 (h).

36. Shri Nirode Kumar Sen carrying on business under the trade name Messrs. Sen & Co., 25 Swallow Lane, Calcutta (a); 1442A(LR) (Central), 21-5-63 (b); (A) Tata skelp, c. r. sheets, loose coils, plates shearing (c); 30-7-64 (h).

37. (S) Sarbasri Harekrishna Mandal, Ram Krishna Mandal and Prafulla Kumar Mandal (Partners) carrying on business under the trade name Messrs. Mandal Bros. (for) Sarbasri Harekrishna Mandal, Ramkrishna Mandal and Prafulla Kumar Mandal (Partners) carrying on business under the trade name Messrs. Harekrishna Mandal & Bros., Islampur, West Dinajpur (a); 225A(ML) (Central), 19-6-62 (b); 31-7-64 (h).

38. (S) Shri Gohiram Kejriwal (Proprietor) carrying on business under the trade name Messrs. Kejriwal Traders (for) Sarbasri Gohiram Kejriwal and Lakshminarayan Bajoria (Partners) carrying on business under the trade name Messrs. Kejriwal Traders, Malda Town, Malda (a); 212A(ML) (Central), 11-12-61 (b); 1-8-64 (h).

39. (S) Sarbasri Ramsaran, Ramaubter, Giasilal, Lekraj, Ramniwas and Binodilal Agarwalla (Partners) carrying on business under the trade name Messrs. Ramsaran Ramaubter (for) Sarbasri Ramsaran, Ramaubter, Ramniwas, Lekraj, Giasilal and Binodilal Agarwalla (Partners) carrying on business under the trade name Messrs. Ramsaran Ramotar, Raiganj West Dinajpur (a); 48A(ML) (Central), 15-6-57 (b); (A) Agarbati, topioca globules, arrowroot (c); 5-8-64 (h).

40. Shri Manindra Kumar Dey (Proprietor) carrying on business under the trade name Messrs. Radha Sign, Malda (a); 258A(ML) (Central), 24-7-64 (b); (A) Electrical appliance (c); 5-8-64 (h).

41. Shri Pitambar Das Jain carrying on business under the trade name Mahabir Rice Stores, NTE 24(Golebazar, P. O. Kharagpur, Midnapore (a); 109A(MN) (Central), 13-7-59 (b); (D) Cement, ghee soda ash, dry chillies (c); 29-7-64 (h).

42. Messrs. Surja Narayan Misra, Kailash Kumar Maheswari and Kashi Prosad Jhanwar carrying on business under the trade name Surja Narayan Kailash Kumar, 261 Railway Market, (Chandni Chak), P. O. Kharagpur, Midnapore (a); 411A(MN) (Central), 9-10-63 (b); (A) Caustic soda (c); 30-7-64 (h).

43. Sarbasri Balmukund Rathi, Gourishankar Rathi and Gobindlal Rathi carrying on business under the trade name Messrs. Gobind Lall Rathi, Purulia, P. O. Purulia, Dist. Purulia (a); 46A(PR) (Central), 10-7-57 (b); Insert after yarn Cocoanut oil groundnut oil, ghee, soda ash" (c); 31-7-64 (h).

44. Sarbasri Shankarlal Agarwala, Sambhunath Agarwala, Deokenandan Agarwala and Murlidhar Agarwala carrying on business under the trade name Messrs. Premraj Shankarlal, Balarampur, P. O. Rangadih, Dist. Purulia, Old Manbazar Road, Purulia, P. O. Purulia, Dist. Purulia (a); 226B(PR) (Central), 24-8-63 (b); Insert after mobil oil "Malarial oil, oxalic acid, lubricating oil, furnace oil and paraffin wax" (c); 31-7-64 (h).

45. (S) Shri Bholaram Agarwala and Shri Hariram Agarwala carrying on business under the trade name Messrs. Ramsahay Bholanath, R. B. S. C. Sinha Road, Purulia (for) Shri Bholaram Agarwala carrying on business under the trade name Messrs. Ramsahay Bholanath, R. B. S. C. Sinha Road, Purulia (a); 313A(PR) (Central), 26-11-63 (b); 31-7-64 (h).

46. Shri Biswanath Halder carrying on business under the trade name Messrs. Biswanath Halder, Main Road, Purulia, P. O. Purulia, Dist. Purulia, (A) 157 Netaji Subhas Road, Room No. 188, Calcutta-1 (a); (S) 228B(PR) (Central) (for) 158A(PR) (Central) (b); 31-7-64 (h).

47. Shri Satish Kumar Sehgal carrying on business under the trade name Tarsons Products, 18C Sukeas Lane, Calcutta a); 1041A(RB) (Central), 22-1-63 (b); (A) Parts and accessories of sewing machines (c); (A) Bakelite moulding powder intended for use in the manufacture of bakelite fans for water meters (d); 1-8-64 (h).

48. Messrs. Lachminarayan Tandon, Hari Narayan Tandon, Jagat Narayan Tandon, Pratap Narayan Tandon, Raj Narayan Tandon and Rup Narayan Tandon carrying on business under the trade name Radhakishan Khetry, 37 Canning Street, Calcutta (a); 1099A(RB) (Central), 24-7-57 (b); (A) H. s. s. straight shank drills (c); 1-8-64 (h).

49. (S) Messrs. K. F. Gandhi, U. F. Gandhi, Keshablal F. Gandhi and C. F. Gandhi carrying on business under the trade name K. F. Gandhi (for) K. F. Gandhi and C. F. Gandhi carrying on business under the trade name K. F. Gandhi, 14/2 Old China-bazar Street, Calcutta (a); 151A(RB) (Central), 25-6-57 (c); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Umbrella (d); 31-7-64 (h).

50. Messrs. Nand Kishore Khemka and Suresh Kumar Chowdhury carrying on business under the trade name Electrical Equipments & Engineering Co., P21/22 Radhabazar Street, Calcutta (a); 1015A(RB) (Central), 22-9-62 (b); (A) Accessories of aluminium conductors (c); 3-8-64 (h).

51. Messrs. Singarmal Lodha, Ranjit Singh Baid, Pannalal Baid and Jhanker Devi Baid carrying on business under the trade name Kanchan Commercial Corporation, P-36 India Exchange Place, Calcutta (a); 875A(RB) (Central), 16-12-60 (b); (A) Sewing machines, electric fans and their parts and accessories (c); 4-8-64 (h).

52. (S) Messrs. Subhas Chandra Saha and Ashutosh Saha carrying on business under the trade name Kaliganga Trading Co. (for) Kaliganga Trading Co., 50 Canning Street, Calcutta (a); 572A(RB) (Central), 5-7-57 (b); 5-8-64 (h).

53. Shrimati Mira Saha and Shri Dulal Ch. Saha (Partners) carrying on business under the trade name Messrs. Eastern Hardware Trading Co., 78 Netaji Subhas Road, Calcutta (a); 864A(RJ) (Central), 6-2-63 (b); (A) Silbatta, grinding stone, brass wire netting (c); 24-7-64 (h).

54. Shri Ramanlal Daga and Shri Surajnarayan Daga (Partners) carrying on business under the trade name Messrs. Nainsukhdas Jaynarain, 72 Monohardas Street, Calcutta (a); 27A(RJ) (Central), 14-6-57 (b); (A) Brass rod (c); 25-7-64 (h).

55. (S) Shri Ganpatrai Sarawgi, Shri Sohanlal Sarawgi, Shri Basant Kumar Sarawgi, Shri Hukumchand Sarawgi, Shri Dungermal Sarawgi, Shri Pannalal Sarawgi, Shri Bijoy Kumar Sarawgi, Shri Jai Kumar Sarawgi, Shri Ratanlal Sarawgi (minor), Shri Bhogchand Sarawgi (minor), Shri Ajit Kumar Sarawgi (minor) and Shri Niranjan Kumar Sarawgi (minor) (Partners) carrying on business under the trade name Messrs. Sarawgi Trading Co. (for) Shri Chandmal Sarawgi, Shri Phulchand Sarawgi, Shri Dungarmal Sarawgi, Shri Bhanwarlal Sarawgi, Shri Hukumchand Sarawgi, Shri Anandilal Sarawgi, Shri Ganpatrai Sarawgi, Shri Sohanlal Sarawgi, Shri Babulal Sarawgi, Shri Sanpatrai Sarawgi and Shri Hiralal Sarawgi (Partners) carrying on business under the trade name Messrs. Sarawgi Trading Co., 46 Strand Road, Calcutta (a); 213A(RJ) (Central), 28-6-57 (b); 25-7-64 (h).

56. (S) Messrs. Benoy Krishna Das and Sitangshu Kumar Das carrying on business under the trade name Messrs. Kamala Soorkey Mill (for) Messrs. Kamala Soorkey Mill, 15/3 Galiff Street, Calcutta (a); 467A(SH) (Central), 18-12-57 (b); 24-7-64 (h).

57. Messrs. Rambilash Agarwalla and Tarachand Agarwalla carrying on business under the trade name Ghanashyam & Co., P-45 Strand Bank Road, Calcutta-7 (a); 990A(SH) (Central), 24-12-62 (b); (A) Linseed oil (c); 25-7-64 (h).

58. (S) Shri Nirode Baran Saha carrying on business under the trade name Industrial Equipments (for) Messrs. Industrial Equipments, 20/1 Nimtollaghat Street, Calcutta (a); 335A(SH) (Central), 30-8-57 (b); 25-7-64 (h).

59. Messrs. Baldeoram Saligram (Private) Ltd., 61 Strand Road, Calcutta, (A) 4 Clive Row, Calcutta (1) (a); (S) 75B(SH) (Central) (for) 225A(SH) (Central) (b); 25-7-64 (h).

60. (S) Messrs. Pran Gouranga Paul and Nihar Ranjan Paul carrying on business under the trade name Messrs. General Timber Trading Co. (for) Shri Nihar Ranjan Paul carrying on business under the trade name Messrs. General Timber Trading Co., 187 Maharshi Debendra Road, Calcutta-6 (a); 654A(SH) (Central), 5-10-59 (b); 27-7-64 (h).

61. Messrs. Ramgovind Ganeriwalla, Ramowtar Ganeriwalla and Krishna Kumar Ganeriwalla carrying on business under the trade name Auto Service, 122 Cornwallis Street, Calcutta, (D) 43 Kali Krishna Tagore Street, Calcutta (a); (S) 1140A(SH) (Central) (for) 53B(SH) (Central) (b); 28-7-64 (h).

62. (S) Shri Sarju Singh (Proprietor) crarying on business under the trade name Messrs. Modern Confectionery Works (for) Messrs. Modern Confectionery Works, 13B Sarbakhan Road, Calcutta (a); 197A(SH) (Central), 20-7-57 (b); 30-7-64 (h).

63. Messrs. Satyabrata Ghose, Shanti Moy Ghose and Chinmoy Ghose carrying on business under the trade name Bengal Box Marketing Co., P-53 C. C. O. S., Talapark, Calcutta-2 (a); 920A(SH) (Central), 29-3-62 (b); (A) "Adhesives" for use in the manufacture or processing of goods for sale (d); 30-7-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been use to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 265 C. T.—13th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales

Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Sarbasri Banshidhar Poddar, Jugal Kishore Poddar and Harihar Prosad Choudhury carrying on business under the trade name Shree Bajrang Industries, 192 Jamunalal Bazaz Street, Calcutta (a); 132A (AT) (Central), 24-6-57 (b); Hardware, machinery and parts (c); 3-8-64 (h).

2. Messrs. The Belsund Sugar Co. Ltd., 14 Netaji Subhas Road, Calcutta (a); 641A (LR) (Central), 30-8-57 (b); Fertilisers and manures (c); 15-7-64 (h).

3. Sarbasri Musuddi Lal, Chander Prakash Kedernath, Duli Chand, Dharm Veer, Lila Dhar, Satya Dev, Amar Nath, Ramkishore and Krisha Lal carrying on business under the trade name Messrs. Gripex Sales Corporation, C/6 Gillander House, Calcutta (a); 1302A (LR) (Central), 14-3-62 (b); 25-7-64 (h).

4. Shri Haripada Karmakar carrying on business under the trade name Messrs. H. P. Karmakar & Bros., Jhalda, P. O. Jhalda, Dist. Purulia (a); 183A (PR) (Central), 26-9-57 (b); Stationery goods, cigarettes, tobacco, biri, matches, tea, confectionery, books, threads, umbrella, milk foods, vegetable products, betel nuts, perfumery, soaps, zarda, khadir (catachue) (c); 31-7-64 (h).

S. K. BOSE, Commissioner.

No. 262C.T.—13th August 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:-

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-989793 and A-989794 $\frac{}{8}$ $\frac{}{8}$	Messrs. Himatlal & Co., 44/45 Ezra Street, Calcutta. CL/2397A.
(2) B-039951 and B-039952, B-039957 to B-039960, E-058680 and E-058681	Messrs. V.D. Swami & Co. (Private) Ltd., 2 Mangoe Lane, Calcutta-1. EL/3187A.
(3) C-120687 to C-120689	Messrs. Paresh Chandra Banerjee, 20/1 Shalimar Road, P. O. Botanical Garden, Howrah. HW/1969A.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 257C.T. — 7th August 1964. — All entries against serial No. 12 of the notification No. 313C.T., dated 1st November 1962, published at page 3740 of the "Calcutta Gazette" (Part I) dated 6th December 1962, are hereby cancelled.

No. 258C.T. — 7th August 1964. - All entries against serial No. 8 of the notification No. 364C.T., dated 5th December 1963, published at page 872 of the "Calcutta Gazette" (Part ID), dated 26th December 1963, are hereby cancelled.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

BHADRA 19] THURSDAY, SEPTEMBER 10, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 266 C. T.—20th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Messrs. Nanigopal Roy, Mrinal Kanti Roy and Bholanath Roy carrying on business under the trade name Sadhana Furniture, Nachan Road, Bhiringi, Durgapur-4, Dist. Burdwan (a); AS/2519A, 31-7-64 (b); (1) Raw materials, e.g., timber, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spirit and varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden and cane furniture (c).

2. Messrs. Brahmadeb Prosad Bhagat, Badrinarayan Bhagat, Kedar Prosad Bhagat and Parsuram Bhagat carrying on business under the trade name Sitaram Stone Co., Rajgaon, Dist. Birbhum (a); AS/2520A, 4-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease, lubricating oil, cane baskets, shovels. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Stone chips, ballast, bolder (c).

3. Shri Mansaram Das (Proprietor) carrying on business under the trade name Sree Krishna Bhander, Barrabazar, Bankura (a); BK/600A, 3-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Brass, bell metal and german silver utensils (c).

4. Shri Kantilal Chhotelal Shah carrying on business under the trade name Supreme Optical Co., 12 Lower Chitpur Road, Calcutta (a); CL/3741A, 3-8-64 (b); (1) Aluminium angles. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufactures in West Bengal of the goods for sale named below: (i) Optical sides (ear supports) (c); (i) Optical frames and optical cases (d).

5. Shri Nemchand Bothra carrying on business under the trade name International Commercial Traders, 18 Ezra Street, Calcutta (a); CL/3742A, 3-8-64 (b); (1) Scientific instrument, appliances and equipments for use in the school, college and hospitals, (2) Laboratory chemicals, (3) Phospher bronze rods, (4) Gun metal rods, (5) Zinc sheets and (6) Copper coils (d).

6. Calcutta Merchants & Agents (Private) Ltd., 54 Ezra Street (1st floor), Calcutta (a); CL/3743A, 4-8-64 (b); (1) Soda ash and (2) Caustic soda (d).

7. Messrs. Prabhu Dayal Biyani and Bijay Kumar Biyani carrying on business under the trade name Biyani Mill Stores & Bearing Corporation, 109 Old Chinabazar Street, Calcutta-1 (a); CR/3489A, 4-8-64 (b); Ball bearing, bolts, nuts, socket, tools, drill (d).

8. Shri Abdul Kader Akbarali Ukani (Proprietor) carrying on business under the trade name Globe Machinery Stores, 71A Netaji Subhas Road, room No. D/S-1E, ground floor, Calcutta (a); CR/3490A, 6-8-64 (b); Machine and parts (d).

9. Shri G. Khatri (Proprietor) carrying on business under the trade name Himalayan Glory Hotel, 5/1 Gandhi Road, Darjeeling, (1) Puri Villa, upper flat, Gandhi Road, Darjeeling (a); DJ/180B, 31-7-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal, firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food and drinks (c).

10. Shri Sriram Bansal (Proprietor) carrying on business under the trade name Bansal & Co., Hill Cart Road, P. O. Kurseong, Darjeeling (a); DJ/1092A, 4-8-64 (b); Cement, electric fittings, lime, rod, plumbing, sanitary and fittings, wires, paint and varnishes, linseed oil, terpentine, brushes, bleaching powder, locks, phenyle, jute, hessian canvas, strings, broom, jute and cotton fibres, paper, stationery goods, glues, planks, pipe and fittings, road tar, coal tar, distemper, red oxide and powder, putty, window glasses and panes, jolly, hard board and c. i. sheets, nails, bolts, screws, nuts, hinges, barbed wire (d).

11. The Indian Plywood Manufacturing Company Ltd., 30 Bentinck Street, Calcutta-1 (a); EL/3663A, 13-8-64 (b); Timber and plywood (d).

12. Messrs. Durga Charan Nandy, Nemai Chandra Nandy, Panchu Gopal Nandy and Phanindra Nath Nandy carrying on business under the trade name P. N. Nandy & Sons, Ichapur Road, P. O. Dasnagar, Howrah (a); HW/2803A, 7-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Railway and other machinery spare parts, nuts, bolts and rivets (c).

13. Shri Rathindra Narayan Deb carrying on business under the trade name Messrs. Mecha-Tech. Industries, 233 Belilious Road, Howrah (a); HW/2804A, 8-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Engineering components, ferrous and non-ferrous castings (c).

14 Shri Prosanta Kumar Adhikary carrying on business under the trade name Messrs. Asian Fabricators & Erectors, 64 & 67/1 Despran Sasmal Road, Howrah (a); HW/2805A, 8-8-64 (b); Steel and tabular structures (d).

15. Messrs. Luxmi Steel Import & Export (Private Ltd., 20 Maharshi Debendra Road, Calcutta-7 (a); JK/3348A, 5-8-64 (b); M. s. angles, m. s. flat, m. s. round, m. s. joist, m. s. skelp, m. s. square, m. s. plate (d).

16. Shri Sunil Kumar Har, Shri Sunit Kumar Singha, Shri Nagendra Nath Dutta and Shri Haridas Har (Partners) carrying on business under the trade name Messrs. New Stores, Dhupguri, Jalpaiguri (a), JP/2176A, 3-8-64 (b); Glass wares, porcelain goods, soap, tooth paste, hair oil, plastic goods, torches and batteries, chemical ornaments, woollen goods, toys, biri, match, biscuits, paper, accounts books, pencil (d).

17. Shri Durga Prasad Agarwalla, Shri Biswambhar Dayal Agarwalla, Sitaram Agarwalla, Biswanath Agarwalla (minor), Chandra Prakash Agarwalla (minor) and Jay Shankar Agarwalla (minor) carrying on business under the trade name Messrs. Anga Sova, Dinbazar, Jalpaiguri (a); JP/2177A, 6-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of the goods noted below: (i) Pillow, (ii) Bedding stores and (iii) Readymade garments (c); Handloom and mill made cloth, artificial silk, umbrella, hosiery goods (d).

18. Shri Sudhir Kumar Pramanik (Proprietor) carrying on business under the trade name Messrs Nistarini Timber Works, Barabazar, Ranaghat, Nadia (a); KR/2082A, 6-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Doors, windows and wooden furniture (c). Planks and sized wood (d).

19. Shri Bhagwati Prasad Deora carrying on business under the trade name Messrs. B. P. Deora & Co., 5 Madan Chatterjee Lane, Calcutta (a), MK/3776A, 31-7-64 (b); Copper sheets, nickle, silver alloy, m. s. rods (d).

20. Shri Dhananjoy Ghosh carrying on business under the trade name Messrs. Joyshree Mistanna Bhandar, 22/1 Simla Road, Calcutta (a); MK/3777A, 31-7-64 (b); (1) Raw materials, viz., chhanna and ghee, (3) Consumable sotres, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Sweet-meat for sale (c).

21. Shri Nawal Kishore Agarwalla carrying on business under the trade name Messrs. Assam Industrial Corporation, 12B Madan Chatterjee Lane, Calcutta (a); MK/3778A, 7-8-64 (b); G. i. wire, g. i. pipes, tool and alloy steel, ball bearing, alkathine bags (d).

22. Shrimati Suniti Bala Das carrying on business under the trade name Messrs. Sabita Chemical Works, 226A Bagmari Road, Calcutta (a); MK/3779A, 8-8-64 (b); (1) Raw materials, viz., sulphuric acid, sodium chloride, sodium nitrate. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hydrochloric acid and nitric acid for sale (c).

23. Sarbasri Mohanlal Kejriwal, Radha Devi Kejriwal and Sitaram Agarwala (Partners) carrying on business under the trade name Messrs. Mohan Bhandar, Strand Road, North Baluchar, Malda (a): ML/761A, 7-8-64 (b); Tejpata, groundnut, cocoanut oil, jeera, linseed oil and agarbati (d).

24. Shri Mahadeb Laskar (Proprietor) carrying on business under the trade name Messrs. Mahadeb Laskar, Puratuli, Bandh Road, Malda (a); ML/762A, 11-8-64 (b); (1) Raw materials, viz., timber, (2) Plant, machinery, spare parts and accessories, viz., ganze and brush, (3) Consumable stores, viz., varnish, paint, screw, road, hinch, sand paper, nail, pinclip, bed joint, chalk, pencil, pin, rexin, handle, canvas, metal sheet, greze, hessian, plastic cane and net. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture, (ii) Doors and (iii) Windows (c); Timber and log (d).

25. Shri Rathin Das Gupta (Proprietor) carrying on business under the trade name Messrs. Rathin Das Gupta, Makdumpur, Malda (a); ML/763A, 11-8-64 (b).

26. Messrs. Mahadev Kundu, Basudev Kundu, Nemai Chandra Kundu and Naba Kumar Kundu carrying on business under the trade name Mahadev Kundu & Bros., 8 Jamunalal Bazaz Street, Calcutta (a); MR/2749A, 11-8-64 (b); Beil-metal, brass, copper and stainless steel utensils (d).

27. Shri Mangharam H. Rancy (Proprietor) carrying on business under the trade name Messrs. Mangharam & Co., 113B Monohardas Katra, Calcutta (a); MR/2750A, 11-8-64 (b); Weaving yarn (d).

28. Shri Birendra Nath Sarkar carrying on business under the trade name New Subodh Chemical Works, 34/13 Sahapore Main Road, Calcutta-38 (a); PG/3066A, 31-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Adhesive and ink (c); Sulphuric acid, nitric acid and hydrochloric acid (d).

29. Messrs. Ariadaha Sri Ram Krishna Powerloom Co-operative Society Ltd. carrying on business under the trade name Ariadaha Sri Ram Krishna Powerloom Co-operative Society Ltd., 5 North Nawdapara Road, P. O. Ariadaha, 24-Parganas (a); PG/3067A, 31-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Cotton cloth (c).

30. Messrs. Ramsahay Dubey and Seshnarayan Dubey carrying on business under the trade name Mira Brick Works, Akra, Sukh'ipara, 24-Parganas (a); PG/3068A, 31-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal and sand. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

31. Shri Sripada Chakrabarty carrying on business under the trade name Jessore Celluloid Comb Mfg. Co., 11 Kumarpara Lane, Calcutta-42 (a); PG/3069A, 31-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Celluloid combs (c).

32. Messrs. Kantilal Narayan Patel and Gopal Narayan Patel carrying on business under the trade name Calcutta Timber Mart, 105/1 Biren Roy Road (West), Bakultala, Calcutta-8 (a); PG/3070A, 31-7-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber (c).

33. Shri Golokdev Chatterjee carrying on business under the trade name Budge Budge Traders, 536 Mahatma Gandhi Road, Budge Budge, 24-Parganas (a); PG/3071A, 31-7-64 (b); Radio, radio parts, electric fan, cycle, cycle parts, watch, clock, air conditioner, electric iron, electric heater, wooden almirah, steel chair, cycle rickshaw, guitar (d).

34. Shri Banwari Lal Goel carrying on business under the trade name Pre-Fab Steel Buildings, Nilgunj Road, P. O. Agarpara, 24-Parganas (a); PG/3072A, 5-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., electrodes, coal, paints, lubricants, oxygen and acetylene gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Movable steel structures and steel structural materials (c).

35. Sarbasri Gouri Sankar Dikshit, Chandra Kisore Dikshit and Ram Sankar Dikshit carrying on business under the trade name Messrs. Maikulal Misra & Co., N. C. Das Gupta Road, Purulia, P. O. and Dist. Purulia (a); PR/444A, 7-8-64 (b); Snow, powder, hair oil, essence, enamel utensils, logenzes, rexin, rubber cloth, steel trunk, leather goods, sports goods, umbrella, press ink, lanterns, stoves, torch, radio battery, plastic goods, mirror, combs, vinegar, tea, coffee, candle, sealing wax, butter and slate (d).

36. Shri Basudeb Sharma carrying on business under the trade name Messrs. Shankar Mistanyya Bhandar, N. C. Das Gupta Road, Purulia (a); PR/445A, 8-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Oil fried articles and sweetmeats (c).

37. Shri Kapildeo Singh and Shri Gouri Sanker Singh (Partners) carrying on business under the trade name Messrs. Kapildeo Gouri Sanker, 167 Netaji Subhas Road, Calcutta (a); RJ/3122A, 3-8-64 (b); (1) Raw materials, i.e., tea, chana. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea, sweetmeats (c).

38. Messrs. Shyamlal Saha and Ramlal Garg carrying on business under the trade name Messrs. Rupayan, 88 Cornwallis Street, Calcutta-4 (a); SH/3512A, 1-8-64 (b); (1) Raw materials, (3) Consumable stores, e.g., sewing thread. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c); Readymade garments (d).

39. Shri Paresh Nath Datta carrying on business under the trade name Kamala Industries, 10A Kashi Mitra Ghat Street, Calcutta (a); SH/3513A, 3-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Conduit pipes (c).

40. Messrs. Murarilal Sharma and Indra Mohan Sharma carrying on business under the trade name Messrs. Picola Cold Drinks, 12 Pran Krishna Mukherjee Road, Calcutta (a); SH/3514A, 5-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Aerated water (c).

41. Messrs. Makhanlal Liladhar Chandak and Nandolal Liladhor Chandak carrying on business under the trade name Messrs. Vijoy Steel Supply Company, 207 Maharshi Debendra Road, Calcutta (a); SH/3516A, 6-8-64 (b); Flats, angles, channels, joists round, hot rolled strips, plates and scrap (d).

42. Shri Barendra Nath Mukherjee carrying on business under the trade name Messrs. Industrial Protectives and Equipments, 62 Bentinck Street, Calcutta (a); SL/4199A, 24-7-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of the sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hand gloves, leg guards, felt hat, canvas shoes, apron for sale (c).

43. Shrimati Minati Chakraborty carrying on business under the trade name Messrs. The Presidency Mill Stores Trading Co., 31 Creek Lane, Calcutta (a); SL/4200A, 28-7-64 (b); Drill bit, masonite board, brasso, sockes and sleeves, wrapping paper, hammer, emery paper, vaseline, wire nails, circular iron plane, pipe fittings, g. m. gate valve, g. m. wheel valve, carborandum power, files ball bearing, turpentine, fleet oil, air circulators, fans, screw driver, pliers, aluminium rods, sheets, super enamelled copper wire, plugs, twine, twisted glared wire, asbestos tape, switch, chisels, saws, asbestos sheet, stainless steel sheet, tube, plastic container, nickel, machine parts, perforating machine, machine accessories, feeter gauge, micrometers, steel tubes, french secuators, jute white, hacksaw blades, painting brush, letter writing brush, buttons, m. s. nuts and bolts, hand blower, stanley, laine, foot rule, auguer, box strapping, water proof paper, furniture, file handles, washers, screws, steel spring strip, kerosine oil blower, hasp and staples, solid rubber wheel (d).

44. Messrs. Power Tools (India) Ltd., 16 Ganesh Chandra Avenue, Calcutta (a); SL/4201A, 28-7-64 (b); Mild steel eye bolts, mild steel cranks, adjustable coupling screw joints and fixed joint, lathe machine with standard equipments, cylinder hose, c. i. castings, c. i. bodys, c. i. covers, electric motors, generators, switches, starters (d).

45. Shri Prasanta Kumar Gupta carrying on business under the trade name Messrs. P. Gupta & Sons, 1A Chandney Chawk, 3rd Gate, Calcutta (a); SL/4204A, 3-8-64 (b); Jute carpet, coir matting, door mats, holdall, canvas and folding furniture (d).

46. Hyder Ali Mistri, Pear Ali Pailan and Abu Taleb Midda alias Abu Hossain carrying on business under the trade name Messrs. Bharat Radio Cabinet Makers, 3B Madan Street, Calcutta (a), SL/4208A, 4-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Radio cabinet for sale (c).

47. Shrimati Sulekha Chatterjee and Shri Dhirendranath Ghosh (Partners) carrying on business under the trade name Steel Furniture & Co., 16D Chaulpatty Road, Calcutta (a); TL/2829A, 1-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel furniture (c).

48. Sarbasri Pratap Chandra Debnath, Prankrishna Debnath and Prankanai Debnath (Partners) carrying on business under the trade name K. M. B Scientific Glass Works, 7A Hari Mohan Roy Lane, Calcutta (a); TL/2830A, 4-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., gas and oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Glass ampoules (c).

49. Shri Lee Chi Dah (Proprietor) carrying on business under the trade name Lee Johnson Restaurant, 31 Marquis Street, Calcutta (a); TL/2833A, 7-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, tea (c).

50. Messrs. Shroff Chemical (Private) Ltd. carrying on business under the trade name Shroff Chemicals (Private) Ltd., 3 Rafi Ahmed Kidwai Road, Calcutta (a); TL/2834A, 7-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., kerosene oil, coal, sulphuric acid, pot permanganet, hydrogen peroxide, iron sulphate, silicate of soda, acetelene gas, soda caustic flake. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Phosphoric acid and (ii) Phosphoric yellow (c).

51. Sarbasri Subhas Kumar Agarwala, Vernon ruce Turner, Yudhishter Raj and Shashi Kumar ubna (Partners) carrying on business under the ade name Taurus Engineering & Construction Cor- oration, 99 Park Street, Calcutta (a); TL/2835A, -8-64 (b); (1) Raw materials, (2) Plant, machinery, are parts and accessories. Provided that all goods r which exemption from payment of sales tax is imed are intended for use in the actual process of anufacture of the goods named below: (i) Pre- bricated iron and steel and (ii) Sheds and structures .

S. K. BOSE, Commissioner.

No. 267 C. T.—20th August 1964.—In pursuance the provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), the llowing names and addresses of registered dealers hose registrations under the Act were amended with lect from the date noted against each of them and respect of the particulars appearing in the different ms in the manner indicated against such particu- rs are published for general information:—

otes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Shanti Kumar Halder and Dulal andra Kundu carrying on business under the trade me Shanti Kumar Halder and Dulal Chandra ndu, Beldanga, Murshidabad (a); BR/524A, 8-2-58 ; (A) Incense, groundnut, posta and coir (d); -64 (e).

2. Shri Birendra Nath Chawdhury (Proprietor) rying on business under the trade name Messrs. to Syndicate, Grant Hall Road, Ranibagan, hampore, Murshidabad (a); BR/769A, 31-3-64 (b); Grease (d); 7-8-64 (e).

3 (S) Messrs. Baidaya Nath Paul, Saurindra mar Paul, Subodh Kumar Paul, Pijush Kumar l, Nihar Kanti Paul, Sambhu Nath Paul, Ashoke mar Paul, Soven Kumar Paul and Samir Kumar l carrying on business under the trade name Paul thers & Sons (for) Messrs. Baidya Nath Paul, rindra Kumar Paul, Adhir Kumar Paul, Subodh mar Paul and Pijush Kumar Paul carrying on iness under the trade name Paul Brothers & Sons, gra, Murshidabad, (A) Darjeeling (1) (a); BR/3B, 5-43 (b); (D) Cigarette paper, (A) Cigarette paper oklets) (d); 11-8-64 (e).

4. (S) Messrs. Rawatmall Oswal and Gobindaram val carrying on business under the trade name vatmall Shankarlal (for) Messrs. Rawatmall Oswal Gobindaram Oswal carrying on business under trade name Rawatmall Shankarlal, Bakshirhat, t. Cooch Behar (a); CB/866A, 21-9-60 (b); 7-8-64

5. Messrs. Bhagawandas Agarwalla, Jeetmal Agarwalla and Bangshidhar Agarwalla (Partners) carrying on business under the trade name Bhaga- wandas Bangshidhar, Kalchini, Dist. Jalpaiguri (a); CB/567A, 27-2-58 (b); (D) Gold and silver (d); 8-8-64 (e).

6. Shri Chandmall Daga and Shri Fatechand Daga (Partners) carrying on business under the trade name Rupchand Shermall, Tufanganj Bazar, Dist. Cooch Behar (a); CB/77A, 2-3-51 (b); (A) Bleaching powder and caustic soda flakes (d); 12-8-64 (e).

7. Shri Sukhomoy Dutt, Sunil Kumar Guha and Biswanath Banerjee carrying on business under the trade name Messrs. B. S. Trading Co., 7 Lower Chit- pur Road, Calcutta (a); CL/3663A, 10-2-64 (b); (A) Fixed and moving contacts, (2) Electric meter, (3) Porcelain fitting, (4) Alternator coupled with diesel engine, (5) G. i. pipe and fittings, (6) Sluice valve (7) Hard carbon block, (8) Switch and fittings, (9) Electric lamps and (10) Cast iron and fittings (d); 1-8-64 (e).

8. Messrs. Kedarnath Daga, Dwarkadas Daga and Narayandas Daga carrying on business under the trade name Industrial Components Corpn., 36 Ezra Street, Calcutta (a); CL/3413A, 16-5-62 (b); (A) Manila rope, white enamel paint (d); 1-8-64 (e).

9. Messrs. Bengal Sales & Agency (Private) Ltd., (S) 26 Ram Kamal Sen Lane (for) 185 Bepin Behari Ganguly Street, Calcutta (a); CL/3740A (for) SL/2832A (b); 1-8-64 (e).

10. Abdul Hamid, Abdul Wahid, Ishtyaq Ahmed and Abdul Tanheed carrying on business under the trade name Bengal Tin & Scrap Suppliers, 36 Coloo- tola Street, Calcutta (a); CL/2855A, 7-9-57 (b); (A) Paints (d); 1-8-64 (e).

11. Shri Balkishan Bahety carrying on business under the trade name B. Engineering Enterprise, 55 Ezra Street, Calcutta (a); CL/3706A, 28-4-64 (b); (A) Spare parts for jute and cotton mill machinery, ball bearing, wire nail, m. s. rounds, chains for concrete mixer machines (d); 5-8-64 (e).

12. Tayebally Sumsuddin Moayjod Tayubally and Imaranbhai Kammuddin carrying on business under the trade name Messrs. T. M. Fakrri & Co., 26E Netaji Subhas Road, Calcutta (a); CR/501A, 26-9-41 (b); (D) Hardware, mill stores, water fittings, elec- trical goods, (A) Tools, machines, asbestos, belts and v-belts, belt fasteners, lacings, hooks and paste, mea- suring tapes, rules, weighing scales, electric fittings and accessories, electric motors, starters, switches and spares, welding and soldering equipments, paste, flux, screwing tackles, pipes, pipe fittings, valves and cocks, ropes, chains, lifting tackles, lifting jacks, spray painting units and fittings, paints, varnish, linseed oil and turpentine, pumps and pumping sets, boiler fitt- ings, pressure gauges, padlocks, polishing and plating materials, abrasive wheels, forges, hearths, anvils, blowing fans, non-ferrous metal, swage blocks and stand, files, vices, white metal, tube cutters, expan- ders, spanners, wrenches, pliers, speed recorder, tachometer, circular and bandsaw, oil and water stoones and sticks, glass cutters, knives, oil cans and measures, bolts, nuts, screws, nails, washers, rivets, tarpaulin, canvas, wire rope fittings, perforated sheets,

earth boring equipments, fire extinguishers, lubricators, watermeters, steam traps, water and oil tanks, watering carts, wheelbarrows and carts, tin trunks, plywood, masonite and hardboards, syringes, pumps, lawn sprinklers, fountain jets, lawn mowers, tea garden and lawn implements, tyre pressures, shears, spades, sickles, shovels, kodalies, phowrahs, axes, bill hooks, pick-axes, hoes, forks and prongs, rakes, chaff cutters, flour mill and accessories, munical and rubber health dept., requisites, castors, wire tying and hoop binders, sealers and seals, steel figures and letters, brass interchangeable locks, bathroom and laboratory fittings, stove, petromax lanterns, brushes, wolf electric tools, machinery parts to sketch, blow lamps, greases, lubricating oils, cutting compound, pipe jointers, case hardening compound, tempering compound, iron cement, wooden handles, furnace equipments, welder's requisites, oilers and oil feeders, braziers, meters, c. i. pans and karais, chainlegs, jim crows, crow bars, grease cups, nipples, guns, rods and sheets, crucibles, ball bearings, sirens, wire and hoop iron, fire bricks, fire clay, springs, carborandum powder, emery grain, chemical salt and cement, rubber polishers, emery cutters, emery papers, emery cloths, emery tapes, sand papers, cane baskets, m. s. chimneys, graphite powder, black lead powder, magnesia compound, steel, pulley blocks, trolley wheels, hinges, door closers, door and tower bolts, latches, curtain fittings, hooks, hasps, staples, stays, mortiser lock handles, generators, oil engines (d); 1-8-64 (e).

13. Shri Fakhruddin Eusufally, Abbasbhai M. Gulum Hussain Hassanally, M. Gulam Hussain, Halimbhai M. Gulam Hussain and Abbas Eusufally carrying on business under the trade name Messrs. Hassanally & Sons, 50 Netaji Subhas Road, Calcutta (a); CR/659A, 26-9-41 (b); (D) Hardware, mill stores, (A) Balances, scales, weights, platform weighing, machines, steel wheel barrows, lifting jacks, traversing screws jacks, rail-bender gimcrow, fish bolt spanners, fish bolts and nuts, vibro lock nuts, oil feeders, ticket, nippers, c. i. cocks for lavatories, locks, pullies, blocks, cotter pins, rivets, washers, blades, tac castors, wire netting, brushes, lawn mower, i. r. hose, hose coupling, couplings, nozzles, steel shafting, plummer blocks, ball bearing, collars, smith bellows, soldering iron, hammers, planes carpenter's planes, ratchet brace, pliers, level spirit, gun metal fittings, steam fittings, ball valves, door fittings, shower rose fittings, buckets, clip hose, goevrning connectors, garden implements, measuring tape, tubes, boiler accessories, lead punching, trollies, lathe chucks, crucibles, water meters, beltings, belt paste, belt fasteners and lacing, emery cloth and papers, asbestos materials, rope packing, yarn packing, tape packing, mill board, jointing compressed, grease padding, oil stones, dressing for belts, graphite, hose couplings, hemp packing, soldering paste, cotton waste, tailors requisites, leather goods, welding and cutting set, holder, lighter, gloves, goggles, strainer, precision tools, drawing instruments, corrugated sheet, g. i. sheet, m. s. angles, iron and angles, flat iron (round and flat) stainless steel, bar and sheet, aluminium bar and sheets, leddles moulding tools, tin smith and block smithy, petromax gas materials, fire extinguishers, grease guns, spray guns, fire equipments, pressure gauges, vacuum gauges, grease cups, injectors, tin funnels, water trough polishing materials, files, plumbing tools, coppers tools, mason's tools, glass cutter, screens, seives, wires, barbed wire, iron cements, v. belt (d); 1-8-64 (e).

14. Shri Dinanath Agarwal and Prem Ch Agarwal carrying on business under the trade n Messrs. Industrial Steel & Hardware Stores, 85 N Subhas Road, Calcutta (a); CR/3441A, 4-3-64 (A) Polythenic sheet and bags, rubber sheet and l pipe, compressed rubber wheel, asbestos sheet, b lite sheet, corrugated paper, cotton tape, toop i clip, wire, nail, electric motors, wire nettings, nettings, wire rope, manila rope and gum boot a the word copper and aluminium (c); 31-7-64 (e).

15. (S) Messrs. Balaram Dey, Becharam Kur Dulal Chandra Dey and Nemai Chandra Dey ca ing on business under the trade name S. P. De Sons (for) Shri Balaram Dey carrying on busi under the trade name Messrs. S. P. Dey & Sons, Netaji Subhas Road, Calcutta (a); CR/433A, 28-9 (b); 4-8-64 (e).

16. Shri Jagadish Chandra Ghose (Proprie carrying on business under the trade name Jagac Chandra Ghose, 137 Canning Street, Calcu Calcutta (1), 11/2 Narsingha Dutta Road, How (a); CR/194B, 26-12-59 (b); (A) (1) Raw mater viz., olic acid, white col. j. b. n. tric theanolam and b. o. c. (60), (3) Consumable stores viz. Provi that all goods for which exemption from payment sales tax is claimed are intended for use in the act process of manufacture of the goods named bel (i) Water soluble oil (c); 4-8-64 (e).

17. (S) Shrimati Damayanti Vrajlal Shah Niranjan Shah carrying on business under the tr name Messrs. Greentose International Traders Sri Vrajlal himji Shah (Proprietor) carrying on bu ness under the trade name Messrs. Greentose Int national Traders, 37 Strand Road, Calcutta CR/3115A, 15-6-61 (b); 31-7-64 (e).

18. Shri Girish Chandra and Mohendra Mon Sanguvi carrying on business under the trade na Messrs. Monilal Sanguvi, 26 Netaji Subhas Ro Calcutta (a); CR/2246A, 25-10-52 (b); (A) Uretha foam sponges after the word c.i. fittings (d); 31-7- (e).

19. (S) Messrs. Nabakumar Mukherjee, Ra Nath Mukherjee, Jyoti Prakas Mukherjee and Ar Prakas Mukherjee carrying on business under t trade name N. N. Mukherjee & Co. (for) Shri Na Kumar Mukherjee carrying on business under t trade name N. N. Mukherjee & Co., 71A Net Subhas Road, Calcutta (a); CR/448A, 26-9-41 (b 4-8-64 (e).

20. Shri Sankar Banerjee carrying on busin under the trade name S. Banerjee & Sons, 7 Netaji Subhas Road, Calcutta (a); CR/431A, 26-9- (b); (A) (1) Raw materials, viz., rod, zinc, bolts, nu (2) Plant, machinery, spare parts and accessories, Consumable stores, e.g., coal, machine oil. Provid that all goods for which exemption from payment sales tax is claimed are intended for use in the actu process of manufacture of the goods named belo (i) Hook bolts, (ii) Eye bolts (c); 5-8-64 (e).

21. Messrs. I. P. Shah, Kapila N. Shah, Mafatl M. Shah, Satya Narayan Ram and Natverlal Sha natural guardian of Shri Anil Kumar (minor) carryir on business under the trade name Kotyark Enginee ing Corporation, 138 Canning Street, Calcutta (a)

CR/3462A, 11-5-64 (b); (A) Oil engine set, pumping set, chaki, rice huller, v. belt and rubber belting ball bearing, wire rope, manila rope, 'd' sackle, clamps, ancter and voltmeter, iron chain, g. i. tank, electric motor (d); 5-8-64 (e).

22. Shri Abbasbhai (Proprietor) carrying on business under the trade name A. Mohammed & Co., 26 Netaji Subhas Road, Calcutta (a); CR/754A, 23-9-41 (b); (D) Mill stores, hard ware, colliery requisite, (A) Steel files, grinding wheel, measuring tape, screw driver, pliers, plans, clamps, wooden handle, scissors, bolts, nuts, washers, screw, rivet, split pin, oil can, wire brush, paint brush, blow lamps, wire, broom stick, busket, nails, abrasive, round, joist, angles, iron plate, channels, c. i. sheet, corrugated sheet, non-ferrous metal, hoop iron, lead seal, grip plugs, weighing scale, wire netting, aluminium sheet, gauge glass, saw, coal tar, paints, chain pulley blocks, linsced oil, varnish, tarpentine, thinner, tea garden instruments, digging fork, twowel, pruning knives, hoes, spades, axes, agricultural tools—kodali, pickers, earth augar, black smith tools, crucible hammer, anvil, punch, swage, top and bottom, cold set, foundry tools, moulding tools, hand bellow, cuprola, laddles, moulding tool kits, tinmens tools, groover, snips, soldering iron, hollow punch, colliery equipment—shovel, rock cutter, shovel, wire rope, cane busket, hoist, electric tools, electric fittings, drawing instrument, surveyors instrument—therolite, dampy levels, prismatic compass, building materials, boiler and boiler fittings, welding accessories—sanitary ware pneumatic tools, automobile accessories, drill, drill bits, vice, wrench, spanner, caliper, engineers tools, precision tools, chuck, lathe tools, pulley, hose pipe, shafting, ball bearing, block, coupling, gun metal fittings, brass fittings, h. s. steel, bush block, belt fasteners, beltings, wheel barrow, coupling, pump, rubber sheet, packing, pressure gauge, tarpauline, brake lining, ebonite sheet, ebonite rod, fibre sheet, fibre rod, asbestos sheet, asbestos rope, grease, grease gun, lubricating o.l, chuff cutter machine and parts, chemical salt, chemical cement, carborandum powder, emery cloth, sand paper, fire extinguisher, pressure gauges, c. i. moulding, non-ferrous metal moulding, rubber moulding, plastic and polythene moulding, fire brick, fire clay, fire cement, steel furniture, belt dressing, shoes, expanded metals, mable, marine stores, mica (d); 4-8-64 (e).

23. Shri Pradip Kumar Bakshi (Proprietor) carrying on business under the trade name Metalo Engineering Works, 1 Bonfield Lane, Calcutta (a); CR/3332A, 24-5-63 (b); (A) Lead sheets, soldering stocks, silicon bronze, welding rods and accessories, phos. bronze sheets, gun metal rods, bush, p. b. rods, silver nickel sheet, aluminium ingot and articles (d); 6-8-64 (e).

24. (S) Messrs. Madan Mohan Halwasiya and Chandra Mohan Halwasiya carrying on business under the trade name Luboil Distributors (for) Shri Madan Mohan Halwasiya (Proprietor) carrying on business under the trade name Luboil Distributors, 138 Canning Street, Calcutta (a); CR/2368A, 15-12-53 (b); 6-8-64 (e).

25. Shri R. N. Agarwala (Proprietor) carrying on business under the trade name R. N. Agarwala & Son, Darjeeling, (1) Burdwan Road, Siliguri, (2) Purnadas Road, Calcutta, (3) 115B Hazra Road, Calcutta (a); DJ/128B, 2-2-54 (b); (A) Cement (d); 4-8-64 (e).

26. Shri Durga Agarwala (Proprietor) carrying on business under the trade name Durga Agarwala, Kurseong (a); DJ/1083A, 9-5-64 (b); (A) Sanitary fittings, cement, electrical goods (d); 4-8-64 (e).

27. (S) Shri L. M. Ray (Proprietor) carrying on business under the trade name Delhi Restaurant (for) Messrs. I. N. Kattar, C. B. Kattar and S. P. Kattar (Partners) carrying on business under the trade name Delhi Restaurant, Darjeeling (a); DJ/1000A, 28-8-61 (b); 12-8-64 (e).

28. (S) Shri Sardar Singh and Joy Singh (Partners) carrying on business under the trade name Bombay Auto Parts (for) Shri Sardar Singh (Proprietor) carrying on business under the trade name Bombay Auto Parts, 8 Mangoe Lane, Calcutta (a); EL/3226A, 6-9-57 (b); 7-8-64 (e).

29. (S) Shri Nirmalendu Sen Roy carrying on business under the trade name Engineering Sales Service Corporation (for) Shri Nirmal Kanti Sen carrying on business under the trade name Engineering Sales & Service Corporation, 5 Hastings Street, 1st floor, room No. 2, Calcutta (a); EL/3504A, 6-2-62 (b); 8-8-64 (e).

30. (S) Mrs. Rama Rani, Loveline Sunita and Mohini comprising the Hindu undivided family with Mrs. Rama Rani Sangar as the Karta carrying on business under the trade name Indian Cork Industries (for) Shri Inder Mohan Saugar (Proprietor) carrying on business under the trade name Messrs. Indian Cork Industries, 3 Mangoe Lane, Calcutta (a); EL/3434A, 28-2-61 (b); 8-8-64 (e).

31. Messrs. Rallis-Hoyland, 16 Hare Street, Calcutta (a); EL/3310A, 28-5-59 (b); (A) Umbrella ribs (d); 11-8-64 (e).

32. Shri Narayan Prasad Sanganeria carrying on business under the trade name Annand Jute Traders, 7 Hastings Street, Calcutta (a); EL/3579A, 13-2-63 (b); (A) Industrial chemicals and starch (d); 13-8-64 (e).

33. Messrs. Sankar Iron Engineering Works (Private) Ltd., 52/1 Dr. Abani Dutta Road, Howrah (a); HW/1161A, 26-6-50 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pipes, shovels, buckets, cutting machine, drill, machine and machineries for sale (for) Pig iron scrap and (1) Any other raw materials, (2) Plant, machineries and accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of pipes, shovels, buckets, cutting machine, drill, machine and machineries for sale (c); 11-8-64 (e).

34. Shri Ramgopal Kejriwal (Proprietor) carrying on business under the trade name Ramgopal Pawan Kumar, 9 Jagomohan Mullick Lane, Calcutta (a); JK/2602A, 29-10-54 (b); (D) Paper, umbrella, iron wares, spices, woollen goods, chemicals, oils, gunny bags, waterproof coats (d); 31-7-64 (e).

35. (S) Shri Hanuman Prosad Agarwalla (Proprietor) carrying on business under the trade name Hanuman Prosad Lakhsminarayan (for) Messrs. Hanuman Prosad Agarwalla and Lakhsminarayan Agarwalla carrying on business under the trade name Hanuman Prosad Lakhsminarayan, 4 Jagomohan Mullick Lane, Calcutta (a); JK/2473A, 30-10-52 (b); 31-7-64 (e).

36. Messrs. Hariram Agarwala, Omprokash Agarwala, Jaikishan Agarwalla and Parasram Agarwala (Partners) carrying on business under the trade name Hetram Hardwarimall, 131 Cotton Street, Calcutta (a); JK/3259A, 3-7-63 (b); (A) Linseed (d); 3-8-64 (e).

37. Messrs. Chira Ranjan Guha Roy and Chitta Ranjan Guha Roy carrying on business under the trade name Messrs. Tea House, Dinbazar, Jalpaiguri, (A) Mabirsthan, Siliguri, Darjeeling (a); (S) JP/163B (for) JP/1973A (b); 10-8-64 (e).

38. Shri Mukti Pada Paul (Proprietor) carrying on business under the trade name Messrs. Sadhana Soap Works, Subdivisional Road, Ranaghat, Nadia (a); KR/2071A, 3-2-64 (b); (A) Tobacco oil for use in the manufacture of washing soap (c); 3-8-64 (e).

39. Shri Nalini Kanta Acharya carrying on business under the trade name National Stores Supply Agency, 20 Strand Road, Calcutta (a); LR/3100A, 5-10-59 (b); (A) Screw, hose pipe (d); 1-8-64 (e).

40. (S) Venoy Chhabildas Shah, Shrimati Campa Gouri Shantilal Shangvi, Shri Shantilal Tribhubandas Shah and Shri Nagindas Dharamshi Shah carrying on business under the trade name Messrs. Calcutta Trading Co. (for) Shri Nagindas Dharmashi Shah carrying on business under the trade name Messrs. Calcutta Trading Co., 23 Canning Street, Calcutta (a); LR/3137A, 19-1-60 (b); 1-8-64 (e).

41. Shri Bhabani Charan Mukherjee (Proprietor) carrying on business under the trade name Messrs. Associated Manufacture & Industries Corporation, 2 Commercial Buildings, 23 Netaji Subhas Road, Calcutta (a); LR/2714A, 5-11-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named for sale: (i) Chains (c); 3-8-64 (e).

42. Messrs. Snow White Food Products Co. Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/1159A, 13-10-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Oil and bye products, (ii) Oxygen (for) Groundnut oil and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to the required for use in any process in the manufacture of oil and bye-products, oxygen for sale (c); 4-8-64 (e).

43. Messrs. Charanjilal Agiwal and Satya Narayan Agiwal carrying on business under the trade name Messrs. Maheshwary Industrial Suppliers, (S) 20 Netaji Subhas Road, Calcutta (for) 1/1 Vansitart Row, Calcutta (a); (S) LR/3597A (for) EL/3608A (b); 4-8-64 (e).

44. Sarbasri Purushottomdas Gupta, Damodardas Gupta and Ram Prasad Gupta carrying on business under the trade name Messrs. Nepal Chandra Halwaikar, 16 & 18 Vivekananda Road, Calcutta (a); MK/3005A, 23-5-59 (b); (A) Sweetmeats, dalmut, nonta goods (d); 4-8-64 (e).

45. (S) Shri Benukar Ghoshal carrying on business under the trade name Messrs. P. B. Mitra & Co. (for) P. B. Mitra & Co., 6 Iswar Chakraborty Lane, Calcutta (a); MK/463A, 29-9-41 (b); 5-8-64 (e).

46. Shri Lakhmi Chand Jain and Shri Hariom Khandelwal (Partners) carrying on business under the trade name Messrs. Indian Mosaic Tiles & Co., 19 Badridas Temple Street, Calcutta (a); MK/3327A, 16-8-61 (b); (A) (1) Glazed tiles, (2) Marble slabs, (3) Oxalic acid, (4) Carborandum bricks after "oxide colours" (d); 5-8-64 (e).

47. (S) Shri Shyamapada Banerjee, Shrimati Ila Banerjee and Shrimati Parul Rani Banerjee representing herself and her minor children carrying on business under the trade name Messrs. Transfer Makers of India (for) Messrs. Parul Rani Banerjee and Gouri Rani Banerjee (Partners) carrying on business under the trade name Transfers Makers of India, 61/A Madhu Ray Lane, Calcutta (a); MK/3040A, 6-8-59 (b); 6-8-64 (e).

48. Shri Omprakash Tibrawalla and Shri Kanai Chand Rudra carrying on business under the trade name Messrs. Luxmi Group Industries, 10 Dwarkanath Tagore Lane, Calcutta (a); MK/3641A, 21-10-63 (b); (A) M. s. wire, p. g. clamp, brass dise, brass bush, cross arm strapes, g. i. strapes, g. i. pin (d); 6-8-64 (e).

49. Shri Pannalal Khetawat, Shri Brijlal Khetawat and Shri Radheshyam Khetawat carrying on business under the trade name Messrs. Khetawat Enterprises, 6 Jatindra Mohan Avenue, Calcutta-6, Darjeeling (1) (a); MK/217B, 3-9-60 (b); (A) Linseed oil, groundnut oil and cocoanut oil after the words "jute twine" (d); 7-8-64 (e).

50. (S) Shri Kishan Gopal Kapur carrying on business under the trade name Messrs. Shyam Soap Factory (for) Shri Ram Gopal Kapur and Shri Kishan Gopal Kapur carrying on business under the trade name Messrs. Shyam Soap Factory, 83/1 Vivekananda Road, Calcutta (a); MK/3031A, 30-7-59 (b); 7-8-64 (e).

51. Mrs. Bani Rani Kundu and Kalyani Rani Kundu carrying on business under the trade name Calcutta Tar Products, 34 Murari Pukur Road, Calcutta (a); MK/3100A, 5-1-60 (b); (A) Cresytic acid, phenol, solvent naptha, sodium sulphate, sodium phenolate, anthracene oil, still bottom oil, wash oil, carbolic oil, dephonolised oil, tar acid (d); 7-8-64 (e).

52. Shri Lakshman Singh, Shri Chhangur Singh and Shri Uma Shankar Jayswal carrying on business under the trade name Messrs. Friends Iron & Steel Co., 2 Chalta Bagan Lane, Calcutta (a); MK/3755A, 20-6-64 (b); (A) M. s. angles, old pipe cuttings, iron and steel scrap (d); 8-8-64 (e).

53. (S) Shri Sailesh Ch. Dey (Proprietor) carrying on business under the trade name Messrs. S. C. Dey & Co. (for) Messrs. S. C. Dey & Co., 106/C Raja Dinendra Street, Calcutta (a); MK/2842A, 7-1-58 (b); (A) Material testing instruments, chemical testing instruments, soil testing instruments, oil testing instruments, hydraulic instruments (d); 8-8-64 (e).

54. (S) Shrimati Renuka Chakraborty and Shrimati Maya Rani Bhattacharya carrying on business under the trade name I. B. Chakravarty & Co. (for) Shrimati Renuka Chakravarty carrying on business under the trade name Messrs. I. B. Chakravarty & Co., 226A Bagmari Road, Calcutta (a); MK/3655A, 30-11-63 (b); 8-8-64 (e).

55. Shri Birendra Nath Das, Shri Dhirendra Nath Das and Shri Bankim Behari Das carrying on business under the trade name Das Brothers, P. O. Demanihat, Dist. Midnapore (a); MN/1407A, 20-1-59 (b); (A) Empty kerosene tins (d); 31-7-64 (e).

56. (S) Messrs. Phool Chand Baderia, Lal Chand Baderia, Sm. Shyama Bai Baderia, Ramni Bai Baderia and Saraswati Bai Baderia carrying on business under the trade name Gajadhar Prosad Mannulal (for) Shri Phool Chand Baderia and Shri Lal Chand Baderia carrying on business under the trade name Gajadhar Prosad Mannulal, Golebazar, P. O. Kharagpur, Midnapore (a); MN/47A, 29-9-41 (b); 1-8-64 (e).

57. (S) Shri Shantilal Pranjiwan and Shri Pranjiwan Madhanji (Partners) carrying on business under the trade name Messrs. Pranjiwan & Sons (for) Shri Pranjiwan Madhanji (Proprietor) carrying on business under the trade name Messrs. Pranjiwan & Sons, 200 Harrison Road, Calcutta (a); MR/2193A, 12-1-54 (b); 10-8-64 (e).

58. Messrs. Ashoke Metal Industries Ltd., 157 Netaji Subhas Road, Calcutta, (D) Durgapur, Burdwan-1, (A) 7 Janakidevi Jalan Road, Liluah, Howrah-1 (a); MR/213B, 9-9-58 (b); 11-8-64 (e).

59. (S) Messrs. Biswa Mohan Coomar and Ram Mohan Coomar carrying on business under the trade name Coomar Trading Co. (for) Messrs. Biswa Mohan Comar and Ram Mohan Coomar carrying on business under the trade name Kumar Trading Co., 42 Strand Road, Calcutta (a); MR/1932A, 2-3-51 (b); 13-8-64 (e).

60. (S) Shri Subodh Kumar Mukherjee carrying on business under the trade name Belghoria Cement Supply Agency (for) Shri Narayan Chandra Mukherjee carrying on business under the trade name Belgharia Cement Supply Agency, (S) Madhusudan Banerjee Road, Post Nimta, 24-Parganas (for) 2/2 Madhusudan Banerjee Road, Belgharia, 24-Parganas (a); PG/2393A, 2-9-60 (b); 3-8-64 (e).

61. (S) Messrs. Ram Pratap Jhawar, Mohanlal Jhawar and Jugal Kishore Baheti carrying on business under the trade name Hind Metal Industries (for) Messrs. Ram Pratap Jhawar, Mohanlal Jhawar and Jugal Kishore Baheti carrying on business under the trade name Hind Metal Industries, (S) 1 P. N. Mitra Lane, Tollygunge, Calcutta-53 (for) 86 Basanta Lal Saha Road, Tollygunge, Calcutta-33 (a); PG/1943A, 11-4-57 (b); 3-8-64 (e).

62. (S) Messrs. Devji Hirji Rudani, Narayan Devshi Rudani and Kesra Rudani carrying on business under the trade name Sri Kalika Saw Mill (for) Messrs. Debji Hirji Rudani, Narayan Devshi Rudani, Premji Kesra Rudani and Petha Ramji Rudani carrying on business under the trade name Sri Kalika Saw Mill, 507 Jessore Road, Dum Dum, Calcutta-28 (a); PG/2192A, 17-6-59 (b); 4-8-64 (e).

63. (S) Messrs. Padmanabhan Parameswaran, Kantilal Manilal Desai, Pradip Bhattacherjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coramandal Corporation (for) Shri Padmanabhan Parameswaran carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); RB/1447A, 24-2-64 (b); 8-8-64 (e).

64. Messrs. K. A. Hafiz Vohra, K. A. Rehman Vohra and A. Hamid Vohra carrying on business under the trade name The South India Rubber Works, P-36 India Exchange Place, Calcutta (a); RB/570A, 28-3-53 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manuafcture of the goods named below: (i) Rubber, ebonite and plastic goods (c); 8-8-64 (e).

65. Shri Satish Kumar Sehgal carrying on business under the trade name Tarsons Products, 18C Sukeas Lane, Calcutta (a); RB/1346A, 29-9-62 (b); (A) Rubber washer (d); 8-8-64 (e).

66. Messrs. Eastern Cachar Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); RB/1219A, 27-9-41 (b); 8-8-64 (e).

67. Messrs. Bengal Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); RB/669A, 26-8-50 (b); 8-8-64 (e).

68. Messrs. Borahi Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); RB/38A, 26-9-41 (b); 8-8-64 (e).

69. Messrs. Ananda Assam Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); RB/37A, 28-9-41 (b); 8-8-64 (e).

70. (S) Messrs. Jyotish Chandra Dutta and Samir Kumar Roy carrying on business under the trade name Industrial Implementers (for) Messrs. Hirendra Bhadra, Jyotish Chandra Dutta and Samir Kumar Roy carrying on business under the trade name Industrial Implementers, 8-B Lallbazar Street, Calcutta (a); RB/1343A, 21-9-62 (b); (A) Valve, socket, band, nipple, flat file, chain rope, rubber sheet, switch, tube light, ebonite rod and sheet, permanite packing, steel tape, screw driver, pine cutter, brass couple and manila ropes (d); 10-8-64 (e).

71. Shri Ram Chandra Nataraja Sastri carrying on business under the trade name R. N. Sastri & Co., 33 Canning Street, Calcutta (a); RB/1418A, 14-9-63 (b); (A) Spare parts of water filter, stainless steel rod (d); 10-8-64 (e).

72. Messrs. Pratap Narayan Kapoor, Raj Narayan Kapoor, Jagat Narayan Kapoor and Hari Narayan Kapoor carrying on business under the trade name Manaunlal Ramnarain, 33 Canning Street, Calcutta (a); RB/896A, 11-9-57 (b); (A) Musk, sandal wood powder, incense sticks (d); 12-8-64 (e),

73. (S) Shri Kanhayalal Maheswari and Shri Kamla Prasad Daga (Partners) carrying on business under the trade name Messrs. Shiva Trading Co. (for) Shri Kanhayalal Maheswari (Proprietor) carrying on business under the trade name Messrs. Shiva Trading Co., 203/1 Harrison Road, Calcutta (a); RJ/3021A, 25-6-62 (b); 31-7-64 (e).

74. Shri Prafulla Ranjan Banik (Proprietor) carrying on business under the trade name Messrs. P. R. Banik & Co., 167 Netaji Subhas Road, Calcutta (a); RJ/2985A, 21-4-61 (b); (A) Coffee, cocoa, chocolate (d); 31-7-64 (e).

75. (S) Shri Jai Kishan Binani (Proprietor) carrying on business under the trade name Messrs. Jai Kishan Binani (for) Messrs. Jai Kishan Binani, 57 Clive Street, Calcutta (a); RJ/1132A, 18-7-44 (b); 31-7-64 (e).

76. (S) Shri Radharaman Nandy (Proprietor) carrying on buisness under the trade name Messrs. Radha Raman Nandy (for) Messrs. Radha Raman Nandy, 167 Netaji Subhas Road, Calcutta (for) 58 Clive Street, Calcutta, (D) 57 Clive Street, (Additional place of business (a); (S) RJ/3121A (for) RJ/121B (b); (D) Ingredients and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of tobacco for sale (c); 3-8-64 (e).

77. Shri Fatick Ch. Dey carrying on business under the trade name Messrs. Dey's Enterprise, 8C Raja Nabakishna Street, Calcutta-5 (a); SH/3494A, 11-6-64 (b); (A) Motor parts and accessories, e.g., adjustable reamer, rubber valves, brankelining silencer pipe and torch light and end mill cutter (d); 31-7-64 (e).

78. Shri Ganesh Chandra Saha carrying on business under the trade name G. C. Saha, 47C Balaram Mazumder Street, Calcutta-5 (a); SH/3435A, 25-1-64 (b); (A) Jute stick (d); 1-8-64 (e).

79. (S) Messrs. Tolaram Agarwalla and Dandayal Agarwalla carrying on business under the trade name Tolaram Shyamsundar (for) Tolaram Agarawlla carrying on business under the trade name Tolaram Shyamsundar, 67/19 Strand Road, Calcutta (a); SH/2453A, 28-7-56 (b); 4-8-64 (e).

80. (S) Messrs. Pabitra Mohon Roy, Pankaj Roy and Jyotishwar Roy carrying on business under the trade name The Timber Trading Co. (for) Pabitra Mohon Roy and Jyotishwar Roy carrying on business under the trade name The Timber Trading Co., 67/21 Strand Road, Calcutta (a); SH/1238A, 1-5-48 (b); 4-8-64 (e).

81. (S) Upendra Nath Sadhukhan carrying on business under the trade name Kalicharan Sadhukhan & Co. (for) Messrs. Indu Bala Sadhukhan, Niharbala Sadhukhan and Pusparani Sadhukhan carrying on business under the trade name Kalicharan Sadhukhan & Co., 8 Tagore Castle Street, Calcutta-6 (a); SH/2609A, 28-11-57 (b); 4-8-64 (e).

82. Shri Bajranglal Rajgaria carrying on business under the trade name Prodip Trading Co., 22A Kalikrishna Tagore Street, Calcutta (a); SH/3434A 24-1-64 (b); (A) Barbed wire, frysol paste, leather bucket, screws, iron hooks, standard wine, g. i. wire and hard gloves (d); 4-8-64 (e).

83. Messrs. Sm. Shanti Devi, Dhapa Devi, Savitri Devi, Basudev Beriwala and Shyamsundar Beriwal carrying on business under the trade name Steel Supply Corporation, (S) 207 Maharshi Debendra Road, Calcutta (for) 167 Chittaranjan Avenue, Calcutta (a); (S) SH/3515A (for) MK/2274A (b) 6-8-64 (e).

84. (S) Messrs. Amar Nath Dey and Chandra Shekher Dey carrying on business under the trade name Shanti Pure Oil Mills (for) Messrs. Chandra Sekhar Dey and Paresh Nath Dey carrying on business under the trade name Shanti Pure Oil Mills, 8 Maharshi Debendra Road, Calcutta (a); SH/1419A 2-5-49 (b); 6-8-64 (e).

85. (S) G. C. Makhija carrying on business under the trade name Messrs. Champion Motors (for) T. C. Makhija and G. C. Makhija carrying on business under the trade name Messrs. Champion Motors P-34 Mission Row Extension, Calcutta (a); SL/3130A 31-7-57 (b); (A) Cycle and its parts (d); 25-7-64 (e).

86. Shri Durgadas Sadhukhan (Proprietor) carrying on business under the trade name Messrs. Durgadas Sadhukhan, 26 Sashi Bhusan Dey Street, Calcutta (a); SL/3020A, 7-11-60 (b); (A) Groundnut oil (d) 25-7-64 (e).

87. Shri Bijoy Singh Kothari carrying on business under the trade name Dudley & Brothers, P-2 Mission Row Extension, Calcutta (a); SL/828A 17-2-43 (b); (A) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Hair lock, rubber mattresses (c); 25-7-64 (e).

88. Messrs. Kalinga Industries Ltd., 33 Chittaranjan Avenue, Calcutta (a); SL/2914A, 31-1-56 (b); (A) Tubular roofing structures (d); 27-7-64 (e).

89. (S) Srivalji Bhai A. Patel and Hasmukh Ra V. Patel carrying on business under the trade name Messrs. V. A. Patel (for) Shri Valji Bhai A. Patel carrying on business under the trade name Messrs V. A. Patel, 10 Princep Street, Calcutta (a); SL/3646A, 29-12-60 (b); 29-7-64 (e).

90. (S) Lala Sukhram Das and Shri Parmjit Singh carrying on business under the trade name Messrs Evergreen Automobiles (for) Sardar Jiwan Singh Lala Sukhram Das and Shri Parmjit Singh carrying on business under the trade name Messrs. Evergreen Automobiles, 4 Princep Street, Calcutta (a) SL/2852A, 22-3-56 (b); 29-7-64 (e).

91. Shri Hara Krishna Mittra carrying on business under the trade name Messrs. Scientific Supplies and Services, P-39 Princep Street, Calcutta (a); SL/3020A, 14-9-56 (b); (A) Machinery for chemistry and electrical and engineering laboratories (d). 29-7-64 (e).

92. Shrimati Parijatmala Bhattacharjee carrying on business under the trade name Messrs. Indo-Seisin, 184 Dharamtolla Street, Calcutta (a); SL/3912A, 25-9-62 (b); (A) Printing materials, stone chips (d); 29-7-64 (e).

93. Messrs. Ramniklal Khatan Atha, Dhirajben Atha and Monorama Atha carrying on business under the trade name Messrs. R. K. Supplies. (S) 3 Princep Street, Calcutta (for) 7 Swallow Lane, Calcutta (a); (S) SL/4202A (for) LR/3327A (b); 29-7-64 (e).

94. (S) Messrs. Lalji Khatan Atha, Natwarlal Khatan Atha, Ramniklal Khatan Atha and Hamlal Nathubhai Dalal carrying on business under the trade name Messrs. Associated Water Softeners (for) Associated Water Softners, (S) 3 Princep Street, Calcutta (for) 7 Swallow Lane, Calcutta (a); (S) SL/4203A (for) LR/2980A (b); 29-7-64 (e).

95. Messrs. Sachinandan Das, Sukumar Das and Krishnakanta Das carrying on business under the trade name Messrs. Book Centre, 76 Bipin Behari Ganguly Street, Calcutta-12 (a); SL/2649A, 13-3-54 (b), (A) Maps and charts (d); 29-7-64 (e).

96. (S) Messrs. Jayantilal Manilal Rupani, Ramesh Kumar Hargovindas Botadra, Jaisukhlal Manilal Rupani and Anopchand Hargovindas Botadra carrying on business under the trade name Messrs. Manoj Automobiles (for) Jaisukhlal Manilal Rupani, Anopchand Hargovindas Botadra and Mansukh'al Prabhu Bhai Gandhi carrying on business under the trade name Messrs. Manoj Automobiles, 21 Princep Street, Calcutta (a); SL/3674A, 8-3-61 (b); 30-7-64 (c).

97 Shri Biswanath Dey carrying on business under the trade name Messrs. B. N. Dey, manufacturing Jewellers, 118/1 Bipin Behari Ganguly Street, Calcutta (a); SL/360A, 4-10-41 (b); (D) "Consumable stores" after the words "spare parts and accessories" (c); 31-7-64 (e).

98. Shri Jai Dayal Gupta and Shri Jai Krishna Das Vijay carrying on business under the trade name Messrs. Raj Dhani Trader, 82 Bentinck Street, Calcutta (a); SL/3885A, 8-11-58 (b); (A) Motor parts, ball bearing and try cycles (d); 1-8-64 (e).

99. Shri Monoranjan Ghose (Proprietor) carrying on business under the trade name Messrs. Windsor Engineering & Trading Company,. (S) 11 Sooterkin Street, Calcutta (for) 20 British Indian Street, Calcutta (a); (S) SL/4205A (for) EL/3638A (b); 3-8-64 (e).

100. Shri Radha Raman Laha (Proprietor) carrying on business under the trade name Messrs. L. & M. Tailor & Ships Laundry, (S) 1A Malanga Lane, Calcutta (for) 9A Balai Dutt Street, Calcutta (a); (S) SL/4206A (for) CL/3630A (b); 3-8-64 (e).

101. Messrs. Eastern United Agencies Ltd., 24A Budhu Ostugar Lane, Calcutta (a); SL/2553A, 13-5-53 (b); (A) Electric lamp, electric fan, fluorescent tubes and accessories manhole covers, razor blades, iron pipe, bowl, tawa, cutlery, utensils, bucket, bandsaw machine, machine for manufacturing tea chest and parts, printing machine, binding machine and grinding machine (d); 3-8-64 (e).

102. Messrs. Haripada Sirkar, Ram Gopal Sirkar, Dhirendra Nath Sirkar, Ajit Kr. Sirkar and Narendra Nath Karmakar carrying on business under the trade name Messrs. H. P. Sirkar & Co., 125A Bipin Behari Ganguly Street, Calcutta, (D) Calcutta (1) (a); (S) SL/4207A (for) SL/245B (b); 3-8-64 (e).

103. Shri Radha Shyam Show (Proprietor) carrying on business under the trade name Messrs. Shah Electric Co., 37/1 Wellington Street, Calcutta (a); SL/231B, 12-9-57 (b); (A) Fire fighting hose pipe, electrical machines and tools, aluminium conductor and aluminium and copper soldering stick (d); 5-8-64 (e).

104. Messrs. New Age Publishers Ltd., (S) 12 Bankim Chatterjee Street, Calcutta (for) 22 Canning Street, Calcutta (for) 22 Canning Street, Calcutta, (D) Calcutta (1) (a); (S) SL/4209A (for) LR/207B (b); 6-8-64 (e).

105. Shri Jiban Krishna Dutta (Proprietor) carrying on business under the trade name Jiban Krishna Dutta, Sahapur, P. O. Tarakeswar, Hooghly (a); SP/1610A, 30-5-64 (b); (A) Ghee (d); 31-7-64 (e).

106. (S) Shri Sanat Kumar Roy (Proprietor) carrying on business under the trade name Gitali (for) Messrs. Ajit Kr. Roy, Sanat Kr. Roy and Ajoy Kr. Roy (Partners) carrying on business under the trade name Gitali, Chanditala, Hooghly (a); SP/1597A, 30-7-63 (b); 31-7-64 (e).

107. (S) Shri Abinash Chander Jaggi (Proprietor) carrying on business under the trade name Messrs. Jaggi & Co. (for) Messrs. Jaggi & Co., 12 Lindsay Street, Calcutta (a); TL/586A, 11-10-51 (b); (A) Readymade garments (d); 31-7-64 (e).

108. (S) Monoranjan Das Gupta (Proprietor) carrying on business under the trade name Messrs. Das Gupta & Co., 3/3G Kamerdanga Road, Calcutta (for) Monoranjan Das Gupta and Annapurna Das Gupta (Partners) carrying on business under the trade name Messrs. Das Gupta & Co., 3/3G Kamardanga Road, Calcutta (a); TL/2403A, 24-4-61 (b); 31-7-64 (e).

109. (S) Shri R. L. Maggon (Proprietor) carrying on business under the trade name Messrs Holiday Inn (for) Shri R. L. Maggon (Proprietor) carrying on business under the trade name Messrs. Quality Restaurant, 3 S. N. Banerjee Road, Calcutta (a); TL/1416A, 1-8-50 (b); 1-8-64 (e).

110. Sarbasri Shivprasad Ghuwalivala, Jiwanram Parasrampuria and Harikishan Parasrampuria (Partners) carrying on business under the trade name Messrs. Industrial Stores Corporation, P12/2 Dehi Serampore Road, Calcutta (a); TL/2796A, 28-4-64 (b); (A) M. s. tee, m. s. strips, m. s. channels, files, die handle, die round, grinding wheel, plier, tin cutters, g. i. pipe, g. i. bend, g. i. union, g i. nipple, g. i. tee, g. i. wire netting, g. i. sockets tube-well pumps, leather cup washer, bolt and nuts, belt dressing sticks, locks, g. i. s. hooks, nails, g. i. stapples, belt fastners, hessian cloth, fire buckets, vim powder, brass handle, blow pump, painting brush, empty drums, cotton faints, g. p. sheets, g. i. ridging, asbestos sheets (d); 1-8-64 (e).

111. Shri Jyoti Chandra Gupta (Proprietor) carrying on business under the trade name Messrs. M. G. Industries, 3 Canal Street, Calcutta (a); TL/2356A, 10-12-60 (b); (A) After the words named below: Corrugated card board box (c); 1-8-64 (e).

112. (S) Sk. Abdur Rab and Sk. Golam Zikria (Partners) carrying on business under the trade name Messrs. The Fashion House, G-15 New Market, Calcutta (for) Messrs. The Fashion House, G-15 New Market, Calcutta (a); TL/1697A, 18-3-52 (b); 3-8-64 (e).

113. Shri Jagmohan P. Sheth, Shri Kantilal K. Mehta and Lilem Ben Mehta (Partners) carrying on business under the trade name Messrs. Sheth Commercial Co., 10 Chowringhee Road, Calcutta (a); TL/2263A, 24-12-59 (b); (A) Belt hooks (d); 3-8-64 (e).

114. Sudhir Kishore Seal (Proprietor) carrying on business under the trade name Messrs. National Furnishing Co., (S) 130 Ananda Palit Road, Calcutta-14 (for) 43 Bipin Behari Ganguly Street, Calcutta-12 (a); (S) TL/2831A (for) SL/1056A (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture (for) Wood, glass, locks, nails and (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of furniture for sale (c); 4-8-64 (e).

115. (S) Shri Pitambardas Jethanand and Naraindas P. Punjabi (Partners) carrying on business under the trade name Messrs. Shobha, E33, 34 New Market, Calcutta (for) Messrs. Shobha, E33, 34 New Market, Calcutta (a); TL/1361A, 24-2-50 (b); (S) (1) Raw materials, (2) Plant, machinery, viz., sewing machine and spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Garments and embroidery (for) Jari, lace, border, piece-goods and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of garments and embroidery for sale (c); (D) Jewellery (d); 4-8-64 (e).

116. (S) Shrimati Radhi Bai (Proprietress) carrying on business under the trade name Messrs. Dayaram & Co., G1-5 New Market, Calcutta (for) Shrimati Kishri Bai and Radhi Bai (Partners) carrying on business under the trade name Messrs. Dayaram & Co., G1-5 New Market, Calcutta (a); TL/445A, 27-9-41 (b); 1-8-64 (c).

117. Shrimati Shakuntala Bhargava (Proprietor) carrying on business under the trade name Messrs. Trade Supply Agencies, P-43 Scheme, 52 New C. I. T. Road, Calcutta (a); TL/2270A, 10-1-58 (b); (A) Amonia gas, glass (d); 6-8-64 (e).

118. Messrs. Shanti Devi Kedia, Mani Devi Kedia, Mani Devi Kedia, Indravati Devi Tibrewala Krishna Kumar Kedia and Santosh Kumar Kedia carrying on business under the trade name Messrs Krishna Engineering Co., (S) 25A Theatre Road Calcutta (for) P-258 Purna Das Road, Calcutta (a) (S) TL/2832A (for) BH/3471A (b); 7-8-64 (c).

119. (S) Kuo Huan Yu (Proprietor) carrying on business under the trade name Messrs. Ho Chin Tannery (for) Messrs. Ho Chin Tannery, 47 South Tangra Road, Calcutta-39 (a); PG/2070A, 17-6-58 (b); 4-8-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 268 C. T.—20th August 1964. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. S. C. Chatterjee, Subhas Road, Bankura (a); BK/147A, 1-9-56 (b); Handloom and millmade cloth, hosiery and readymade garments; umbrella (d); 1-8-64 (e).

2. Messrs. Ishan Chandra Kar & Sons, Nutangonj, Bankura (a); BK/210A, 21-4-52 (b); (1) Raw materials, (2) Plant, machinery, spare parts, accessories (3) Consumable stores, viz., bell metal, brass, copper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Utensils (c); Utensils, bell metal, copper, rung, lead, german silver, aluminium (d); 6-8-64 (e).

3. Messrs. Shyama Charan Sarkar and Sunil Kumar Sarkar carrying on business under the trade name Shyama Charan Sarkar & Sons, Raghunathgunje, Murshidabad (a); BR/612A, 28-7-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., coal Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brick and tiles for sale (c); 31-7-64 (e)

4. Shri Mejat Hossain Sarkar carrying on business under the trade name Messrs. Mejat Hossain Sarkar, Saudagunje, Jiagunje, Murshidabad (a); 3R/159A, 19-7-47 (b); Food grains, jute, oil seeds and spices (d); 11-8-64 (e).

5. Messrs. Debkumar Chatterjee, Umasasi Debi, Prava Debi and Santi Kr. Chatterjee carrying on business under the trade name Ramani Mohan Chatterjee & Co., 71A Netaji Subhas Road, Calcutta (a); CR/542A, 13-10-41 (b); M. s. rounds, joists, tee angle, mill stores, cotton mill stores, tea garden stores and general merchandise as and when required for resale (d); 4-8-64 (e).

6. Shri Probodh Ch. Banerjee (Proprietor) carrying on business under the trade name J. Bright & Co., 135 Canning Street, Calcutta (a); CR/2629A, 9-9-56 (b); Aluminium sheet, aluminium bidding, brass bush, copper rod, bronze rod, broom sticks, cycle parts, death void paper, hesp and staples, gauge glass, plastic steering, paraffin ware, rubber sheet, cup.ls, belt push, gunny bags and zinc bar (d); 5-8-64 (e).

7. Shri T. W. Daryanani (Proprietor) carrying on business under the trade name Oriental Silk & Jewellery Mart, Darjeeling (a); DJ/551A, 8-9-50 (b); Piece goods, jewellery, silk, curios, stationery books, toys, games, silver, fancy goods, miscellaneous goods, leather goods, carpets, furs, readymade and embroidered goods, wooden goods, presentation articles, tea, toilet and provision goods (d); 31-7-64 (e).

8. Shri Chandanmall Agarwalla (Karta, Hindu undivided family) carrying on business under the trade name Chandanmall Agarwala & Sons, Darjeeling (a); DJ/66A, 26-9-41 (b); Spices, provisions (ghee, sugar, atta), mustard oil, cocoanut oil, pulses and cereals, rice of all kinds, camphor, provision, paints, coir ropes and jute thread, yarn, wool, red lead, empty gunny bags, groundnuts, papers, matches, tobacco, tea, iron goods, spices (kirana), copper sheets, cardamom, postadana, khata, building materials (d); 5-8-64 (e).

9. Shri Bishnu Dutt Mistra carrying on business under the trade name Miscellaneous Stores Co., 2 & 3 Stephen House, Dalhousie Square, Calcutta (a); CL/3443A, 7-4-61 (b); M. s. scrap, brass bearing, mixed bearing, aluminium bearing, m. s. bearing, copper brass bearing, brass copper mixed bearing, zinc bearing, copper scrap, brass scrap, lead scrap, aluminium scrap, scrap aluminium blades, bakelite scrap, steel scrap, iron scrap, copper wire, d. c. copper wire, cut piece, m. s. cut pipe, bronze brass, hack-saw blade, copper punching, brass punching, aluminium punching, steel sheet cutting, m. s. plate cutting, m. p. drum, black drum, blue drum, cut piece drum, G. i. drum, wooden reel (without bolt and with bolt), d. c. c. copper wire, aluminium cut pieces, j. i. pipe cut pieces, open cut tin (d); 7-8-64 (e).

10. Messrs. Dutta Spice House, 235 Maharshi Debendra Road, Calcutta (a); JK/2379A, 17-11-51 (b); Spices and dry fruits (d); 4-8-64 (e).

11. Messrs. Kailash Nath Rai Banshidhar Rai (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/3295A, 6-7-56 (b); Silver bullion and specie (d); 5-8-64 (e).

12. Shri Gopi Mohan Roy (Proprietor) carrying on business under the trade name Messrs. Haripada Gopimohan Roy, 3 Ratan Sarkar Garden Street, Calcutta-7 (a); JK/526A, 2-10-41 (b); Jute bags (d); 5-8-64 (e).

13. Shri Ali Hossain carrying on business under the trade name Messrs. Ali Hossain, Gairkatta, Dist. Jalpaiguri (a); JP/1948A, 19-12-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that the goods for which exemption from payment of sales tax is claimed is used in the actual process of the manufacture of the goods noted below: (i) Bricks (c); 10-8-64 (e).

14. Messrs. Tarrapore Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); LR/754A, 26-9-41 (b); 1-8-64 (e).

15. Shri Durga Kundu carrying on business under the trade name Kundu Brothers, Hijli (I. I. T. Compound), Kharagpur, Midnapore (a); MN/1568A, 3-11-61 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Sweets, coffee and tea (c); Cake (d); 31-7-64 (e).

16. Shri Kalyandas Agarwalla and Sagormal Agarwalla (minor) represented by Shri Kalyandas Agarwalla, father and natural guardian carrying on business under the trade name Shri Mahalaxmi Pure Oil Mill, Ballichawk, Midnapore (a); MN/616A, 24-3-47 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Vegetable oils (c); Galla and kirana, cement (d); 3-8-64 (e).

17. Shri Ramayan Ojha carrying on business under the trade name Ramayan Ojha, Station Road, Kanchrapara, 24-Parganas (a); PG/1210A, 31-1-51 (b); Cloth (mill made and handloom), hosiery goods, readymade garments, handloom products, woollen goods, silk goods, blanket, umbrella (d); 3-8-64 (e).

18. Shri Hemraj Mall carrying on business under the trade name Messrs. Mall Brothers, N. C. Das Gupta Road, Purulia (a); PR/55A, 21-9-57 (b); Cloth woollen and silken goods, hosiery (d); 10-8-64 (e).

19. Shri Balaram Dutta carrying on business under the trade name Dutta & Mandal Co., 67/44 Strand Road, Calcutta (a); SH/3083A, 7-6-61 (b); Coal tar, rope, soda ash, pitch, phenol, chillies and poppy seeds (d); 1-8-64 (e).

20. Messrs. Durga Prosad Halwai, 24/1 Nimtollaghat Street, Calcutta (a); SH/1134A, 21-4-47 (b); (1) Raw materials, viz., ghee, spices. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats (d); 4-8-64 (e).

21. Shri Ramdharimall Agarwalla (Proprietor) carrying on busines under the trade name Messrs. Ramdharimall Punam Chand, 182 Dharamtolla Street, Calcutta (a); SL/4093A, 18-5-57 (b); Hessian,

gunny bags, jute twine, jute canvas, manila rope, sisal rope, coir strings (d); 6-8-64 (e).

22. Sarbasri Mohan Jiwatram Jhangiani, Narain-das Jiwatram Jhangiwani and Smt. Ratnabai (Partners) carrying on business under the trade name Messrs. The Karachi Electric (Cable) Co., 15 Free School Street, Calcutta (a); TL/1961A, 14-5-49 (b); School Street, Calcutta (a); TL/1961A, 14-5-49 (b);

23. Messrs. Fancy Cloth Stores, D-77-78 Hogg Market, Calcutta (a); TL/906A, 10-8-45 (b); Piece-goods, cotton and woollen goods (d); 7-8-64 (e).

24. Kuo Huan Yu (Proprietor) carrying on busi-ness under the trade name Ho Chin Tannery, 47 South Tangra Road, Calcutta-39 (a); PG/2070A, 17-6-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., chemicals. Provided that all goods for which exemption for payment of sales tax is claimed for use in the actual process of manufacture of the goods named below: (i) Leather (c); 5-8-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 271 C. T.—20th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information.—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or pro-cessing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Rowthmal Bakaria and Bhanwarla Bakaria carrying on business under the trade name Prokash Stores, Bhowaniganj Bazar, Cooch Behar (a); 332A (CB) (Central), 13-8-64 (b); Hosiery goods (c).

2. Sm. Santaben Shah, Shri Bharat Kumar Shah and Shri Anil Kumar Shah carrying on business under the trade name Bharat & Company, 55 Canning Street, Calcutta, Shop No. 74 (a); 1509A (CL) (Central), 31-7-64 (b); Drugs and medicinal as defined in the Drugs Act (c).

3. Shri Netai Mohan Das carrying on business under the trade name Messrs. Dasco Trading, 94 Mahatma Gandhi Road, Calcutta (a); 1510A (CL) (Central), 31-7-64 (b).

4. Messrs. Talib Hussain and Shaikh Sattar Ali carrying on business under the trade name S. T. Engineering Works, 90 Chittaranjan Avenue, Calcutta (a); 1511A (CL) (Central), 1-8-64 (b); (i) Hand blowers. Provided that all goods for which exemp-tion from payment of sales tax is claimed are intended for use in the actual process of manu-facture of the goods named below: (i) Trolley and its parts, (ii) Wheels, (iii) Blowers, (iv) Wheel barrow and (v) Tools and implements (d).

5. Shri Kantilal Chottelal Shah carrying on business under the trade name Supreme Optical Co., 12B Lower Chitpur Road, Calcutta (a); 1512A (CL) (Central), 3-8-64 (b).

6. Shri Nem Chand Bothra carrying on business under the trade name International Commercial Traders, 18 Ezra Street, Calcutta (a); 1513A (CL) (Central), 3-8-64 (b); Scientific instruments, appli-ances and equipments, for use in school, college and hospitals, (2) Laboratory chemicals (c).

7. Messrs. Shiv Dutt Sharma, Bimal Kumar Parashramka, Sarat Kumar Jhunjhunwala (minor) carrying on business under the trade name Bharat Mill Stores Trading Co., 85 Netaji Subhas Road, Calcutta (a); 1763A (CR) (Central), 4-8-64 (b).

8. Messrs. Prabhudayal Biyani and Bijay Kumar Biyani carrying on business under the trade name Biyani Mill Stores & Bearing Corporation, 109 Old Chinabazar Street, Calcutta (a); 1764A (CR) (Cen-tral), 4-8-64 (b).

9. The Indian Plywood Manufacturing Co. Ltd., 30 Bentinck Street, Calcutta (a); 877A (EL) (Cen-tral), 13-8-64 (b); Timber and plywood (c).

10. Messrs. Juhraj Karar, K. C. Karar, Sristi-dhar Karar and Sushanta Kr. Karar carrying on business under the trade name Karson Engineering Works, 233/A Belilious Road, Howrah (a); 938A (HW) (Central), 8-8-64 (b).

11. Ram Nivas Agarwalla, Ram Kumar Agar-walla (Partners) carrying on business under the trade name Messrs. Hariyana Iron Stores, Siliguri Main Road, Siliguri (a); 567A (JP) (Central), 1-8-64 (b); Hinges, side corner, glass corner, pole rings, drawer pull, suitcase clips, handles, hexa-frame, blades, curtain wire, khariamati, screws, cut blades, locks, keys, wire chain, iron press, coir fibre, chain, newar, stapples, hasps, shellac, brush, varnish, paints (c.

12. Shri Sampat Lal Shaw and Shri Hiralal Shaw carrying on business under the trade name Messrs. Hiralal Mahabir Prasad Metal Industries, 22/1 Canal West Road, Calcutta (a); 1204A (MK) (Central), 1-8-64 (b); Aluminium dross (c).

13. Shri Hargopal Taparia carrying on business under the trade name Messrs. Tikaram Dulichand & Co., P-40 B. K. Paul Avenue, Calcutta (a); 1205A (MK) (Central) , 1-8-64 (b).

14. Shri Nawal Kishore Agarwalla carrying on business under the trade name Messrs. Assam Industrial Corporation, 12B Madan Chatterjee Lane, Calcutta (a); 1206A (MK) (Central), 7-8-64 (b).

15. Shri Tapsi Prasad Gupta, carrying on business under the trade name Messrs. Burdwan Building Materials Stores, 77 Kailash Bose Street, Calcutta, Kalna, Burdwan (a); 111B (MK) (Central), 8-8-64 (b).

16. Sarbasri Mohanlal Kejriwal, Radha Dev Kejriwal and Sitaram Agarwala (Partners) carrying on business under the trade name Messrs. Mohan Bhandar, Strand Road, North Baluchar, Malda (a); 259A (ML) (Central), 7-8-64 (b); Tejpata, groundnut, pulses and cocoanut oil (c).

17. Shri Harendra Nath Dey (Proprietor) carrying on business under the trade name Dey Cycle Stores, Ballavpur, Post and District Midnapore (a); 482A (MN) (Central), 6-8-64 (b); Cycle spare parts (c).

18. Shri Birendra Nath Sarkar carrying on business under the trade name New Subodh Chemical Works, 34/13 Sahapore Main Road, Calcutta (a); 823A (PG) (Central), 31-7-64 (b).

19. Messrs. Kantilal Narayan Patel and Gopal Narayan Patel carrying on business under the trade name Calcutta Timber Mart, 105/1 Biren Roy Road (West) Bakultala, Calcutta-8 (a); 824A (PG) (Central), 31-7-64 (b); Timber intended for use in the manufacture of sized timber (d).

20. Shri Banwari Lal Gool carrying on business under the trade name Pre-Fab. Steel Buildings, Nilgunj Road, Post Office Agarpara, 24-Parganas (a), 825A (PG) (Central), 5-8-64 (b).

21. Sarbasri Gourisankar Dikshit, Chandra Kishore Dikshit and Shri Ramsundar Dikshit carrying on business under the trade name Messrs. Maikulal Misra & Co., N. C. Das Gupta Road, Purulia (a); 321A (PR) (Central), 7-8-64 (b); Butter and slate (c).

22. Messrs. Arvind Chemicals (Private) Ltd., 23/24 Radhabazar Street, Calcutta (a); 1153A (RB) (Central), 7-8-64 (b).

23. Messrs. J. C. Company (Private) Ltd., 16B B. K. Paul Avenue, Calcutta (a); 1142A (SH) (Central), 3-8-64 (b); Soda ash (c); Needles, machinery parts for use in the manufacture of hosiery than (d).

24. Shri Rabindra Nath Chatterjee carrying on business under the trade name Messrs. Modern Engineering, 7/B Shamacharan Mitra Lane, Calcutta (a); 1143A (SH) (Central), 3-8-64 (b); Mild Steel sheet, Block and galvanised angles, bars, joist, bolts, nuts, brass, bronze, aluminium sheet rod, pipes, flats, wire, rubber sheets, asbestos, casting brass and iron for use in the manufacture of conduit pipes, air conditioners bodies, machine parts (d).

25. Messrs. Pulindra Nath Chatterjee, Subrata Kr. Chatterjee, Subodh Ch. Paul carrying on business under the trade name Messrs. P. N. Chatterjee, 7/B, Shamacharan Moitra Lane, Calcutta-36 (a); 1144A (SH) (Central), 6-8-64 (b); Rouelfie surpentina, patihunda bark (c).

26. Shri Dhir Singh carrying on business under the trade name Messrs. Modern Museum, 137/1A Bidhan Sarani, Calcutta-4 (a); 1145A (SH) (Central), 6-8-64 (b); Wool thread. (c).

27. Sm. Minati Chakraborty carrying on business under the trade name Messrs. The Presidency Mill Stores Trading Co., 31 Crook Lane, Calcutta (a); 1615A (SL) (Central), 28-7-64 (b).

28. Messrs. Edeeson Auto Service (Private) Ltd. 75 Ganesh Chandra Avenue, Calcutta (a); 1615A (SL) (Central), 28-7-64 (b); Motor vehicle parts &, tractor parts (c).

29. Messrs. Agrind Febrications Ltd., 6 Ganesh Chandra Avenue, Calcutta (a); 1619A (SL) (Central), 31-7-64 (b); Trailers, tractors, diesel engines, spare parts for road roller tractors, (c); Tractors, road rollers for the manufacture of road rollers, tractors, trailers (d).

30. Satyanarain Shaw, Prabhunath Prasad carrying on business under the trade name Messrs. Bulbs Agency, 126A Bepin Behari Ganguly Street, Calcutta (a) 1620A (SL) (Central), 1-8-64 (b); Auto bulbs (c).

31. Jaimal Singh Kohli, Sm. Kulwant Kohli, Sohan Singh carrying on business under the trade name Messrs. Auto Trading Agency, 65 Bentinck Street, Calcutta (a); 1623A (SL) (Central), 5-8-64 (b); Spare parts and accessories of motor vehicles, spaners, screw drivor, jacks (c).

32. Paresh Nath Singh, Maya Devi Soni carrying on business under the trade name Messrs. Hind General Agencies, 5 Sooterkin Street, Calcutta (a); 1624A (SL) (Central), 5-8-64 (b); Motor and tractor parts (c).

33. Shri Abdul Ahad Mullick (Proprietor) carrying on business under the trade name Habeeb Mullick & Sons, 26B Lindsay Street, Calcutta (a); 914A (TL) (Central), 5-8-64 (b); Kashmir wood; carves and furniture, embroidery shawls, bed cover, table cloth, carpets, numda, imitation jewelleries, skin, leather jackets and bag (c).

34. Messrs. Shroff Chemicals (Private) Ltd., carrying on business under the trade name Shroff Chemicals (Private) Ltd., 3 Rafi Ahmed Kidwai Road, Calcutta (a); 916A (TL) (Central), 7-8-64 (b).

35. Sarbasri Uma Sankar Khandelwal, Sm. Chameli Devi Sharma, Sm. Indramani Devi Sharma, (Partners) carrying on business under the trade name Sharma Timber Works, 121 Beliaghata Main Road, Calcutta (a); 917A (TL) (Central), 13 8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Wooden packing boxes, wooden packing materials (d).

S. K. BOSE, Commissioner.

No. 272 C. T. 20th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Mirzapore Resham Bayan Silpi Samabaya Samity Ltd., Mirzapore, Murshidabad (a); 149A(BR) (Central), 10-4-62 (b); (A) Golden thread for use in manufacture of silk saree (c); 31-7-64 (h).

2. (S) Messrs. Baidya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Pal, Pijush Kumar Paul, Nihar Kanti Paul, Dilip Kumar Paul, Sambhu Nath Paul, Ashoke Kumar Paul, Soven Kumar Paul and Samir Kumar Paul carrying on business under the trade name Paul Brothers & Sons (for) Messrs. Baidya Nath Paul, Saurindra Kumar Paul, Subodh Kumar Paul and Pijush Kumar Paul carrying on business under the trade name Paul Brothers & Sons, Khagra, Murshidabad, (A) Darjeeling (1) (a); 6B(BR) (Central), 19-8-57 (b); (D) Stationery goods (c); 11-8-64 (h).

3. Messrs. Sukhraj Devi Dugar and Mangilal Banthia carrying on business under the trade name Messrs. Jainsons & Co., 56/1 Canning Street, Calcutta (a); 1341A(CL) (Central), 15-5-63 (b); (A) Small tools, spring washer, grinding machine, "g" cramps, callipers, micrometers, gauges, gun metal fitting, vice (c); 1-8-64 (e).

4. Shri Hasmukhray Iswarlal Mehta (Proprietor) carrying on business under the trade name Progressive Suppliers, 109 Old Chinabazar Street, Calcutta (a); 1669A(CR) (Central), 22-10-63 (b); (A) Measuring tapes (c); 31-7-64 (h).

5. Shri Biswa Nath Modi carrying on business under the trade name Jalan Modi & Co., 67B Netaji Subhas Road, Calcutta (a); 504A(CR) (Central), 8-7-57 (b); (A) Electrical goods (c); 1-8-64 (h).

6. Shri Hatimbhai M. Gulamhussain, Fakruddin Esufally, Abbasbhoy M. Gulamhussain Abbasbhoy Esufally and Hasanally M. Gulamhussain (Partners) carrying on business under the trade name Hussanaly & Sons, 52 Netaji Subhas Road, Calcutta (a); 66A(CR) (Central), 1-7-57 (b); (D) Hardware and mill stores, (A) Forge blower, chain pulley blocks, precision tools, small machinery spare parts, asbestos products, crucibles, gun metal fittings, belt lacing and lacing and fastener, lawn mower, lathe chucks, smith bellows, measuring tapes, scales, pressure gauges, vacuum gauge (c); 1-8-64 (h).

7. Shri Tayebally Samsuddin Imrambhai Kamruddin and Moayjod Tayebally carrying on business under the trade name Messrs T. M. Fakhri & Co., 26E Netaji Subhas Road, Calcutta (a); 413A(CR) (Central), 1-7-57 (b); (D) Hardware and mill stores (c); 31-7-64 (h).

8. Messrs. Satya Paul Bakshi, Ramlal Puri, Ramenlal Sehgal, Ramesh Kumar Bakshi and Birendra Kumar Puri (Partners) carrying on business under the trade name Bakshi Brothers, 138 Canning Street, Calcutta (a); 584A(CR) (Central), 1-7-57 (b); (A) Hand tools, switches, neutral links, metal clad meters covers, street light fittings, electric hardware fittings, aerial fuse, high tension compound, high tension tap, brass tinned link clips, electric motors, electric starters, electric wires, cables and cable and joint boxes (c); 3-8-64 (h).

9. (S) Messrs. Balaram Dey, Becharam Kundu, Dulal Chandra Dey and Nemai Chandra Dey carrying on business under the trade name S. P. Dey & Sons (for) Shri Balaram Dey carrying on business under the trade name Messrs. S. P. Dey & Sons, 71A Netaji Subhas Road, Calcutta (a); 830A(CR) (Central), 3-8-57 (b); 4-8-64 (h).

10. Shri Sumermal Rampuria (Proprietor) carrying on business under the trade name United Stores Suppliers, 133 Canning Street, Calcutta (a); 1637A(CR) (Central), 31-7-63 (b); (A) Elastic combs, polystyren lamp shadi, shopping bags (c); 4-8-64 (h).

11. (S) Shrimati Damayanti Vrajlal Shah and Niranjan Shah carrying on business under the trade name Messrs. Greentose International Traders (for) Shri Vrajlal Bhimji Shah (Proprietor) carrying on business under the trade name Messrs. Greentose International Traders, 37 Strand Road, Calcutta (a); 1414A(CR) (Central), 15-6-61 (b); 31-7-64 (h).

12. (S) Messrs. Naba Kumar Mukherjee, Rama Nath Mukherjee, Jyoti Prakas Mukherjee and Arun Prakas Mukherjee carrying on business under the trade name N. N. Mukherjee & Co. (for) Shri Naba Kumar Mukherjee carrying on business under the trade name N. N. Mukherjee & Co., 71A Netaji Subhas Road, Calcutta (a); 319A(CR) (Central), 27-6-57 (b); 4-8-64 (h).

13. (S) Madan Mohan Halwasiya and Chandra Mohan Halwasiya carrying on business under the trade name Luboil Distributors (for) Shri Madan Mohan Halwasiya carrying on business under the trade name Luboil Distributors, 138 Canning Street, Calcutta (a); 467A(CR) (Central), 8-7-57 (b); 6-8-64 (h).

14. Mining Machinery & Explosives (Private) Ltd., (S) 5 Synagogue Street (for) 10 Clive Row, Calcutta, (1) Harth Bros., Dist. Burdwan, (2) Darula, Dist. Burdwan and (3) Bunksimulla, Dist. Burdwan (a); 89B(CR) (Central), 28-3-63 (b); 6-8-64 (h).

15. (S) Shri Ramsarup Agarwala (Proprietor) carrying on business under the trade name Ramsarup Pralhadrai (for) Messrs. Ramswarup Agarwala, Netram Agarwala and Narsinghdas Agarwala (Partners) carrying on business under the trade name Ramswarup Netram, Kalimpong (a); 76A(DJ) (Central), 12-7-57 (b); 31-7-64 (h).

16. Shri R. N. Agarwala (Proprietor) carrying on business under the trade name R. N. Agarwala & Son, Darjeeling, (1) Burdwan Road, Siliguri, (A) (2) 57 Punnadas Road, Calcutta, (3) 115B Hazra Road, Calcutta (a); 2B(DJ) (Central), 1-7-57 (b); (A) Cement (c); 6-8-64 (h).

17. (S) Shri Sardar Singh and Jay Singh (Partners) carrying on business under the trade name Bombay Auto Parts (for) Shri Sardar Singh (Proprietor) carrying on business under the trade name Bombay Auto Parts, 8 angoe Lane, Calcutta (a); 450A(EL) (Central), 7-9-57 (b); 7-8-64 (h).

18. (S) Shri Nirmalendu Sen Roy carrying on business under the trade name Engineering Sales & Service Corporation (for) Shri Nirmal Kanti Sen (Proprietor) carrying on business under the trade name Engineering Sales & Service Corporation, 5 Hastings Street (room No. 2), Calcutta (a); 796A(EL) (Central), 25-3-64 (b); 8-8-64 (h).

19. (S) Rama Rani Saugar (Karta, Hindu undivided family) comprising of herself and her three minor daughters Loveline Sunita and Mohini carrying on business under the trade name Indian Cork Industries (for) Shri Indra Mohan Saugar (Proprietor) carrying on business under the trade name Messrs. Indian Cork Industries, 3 Mangoe Lane, Calcutta (a); 670A(EL) (Central), 13-3-61 (b); 8-8-64 (h).

20. (S) Shri Hanuman Prosad Agarwalla (Proprietor) carrying on business under the trade name Hanuman Prosad Laksminarayan (for) Messrs. Hanuman Prosad Agarwalla and Lakshminarayan Agarwalla carrying on business under the trade name Hanuman Prosad Lakshminarayan, 4 Jagomohan Mullick Lane, Calcutta (a); 807A(JK) (Central), 25-8-59 (b); 31-7-64 (h).

21. Shri Bhanuprosad Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A(JK) (Central), 9-12-63 (b); (A) Spare parts for diesel pump (c); 1-8-64 (h).

22. Messrs. Textile Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); 295A(LR) (Central), 4-7-57 (b); (A) Alumina ferric (c); 31-7-64 (h).

23. Shri Nirmal Chandra Sorkhel carrying on business under the trade name Messrs. Asiatic (Group) Enterprises, 16 India Exchange Place, Calcutta (a); 1522A(LR) (Central), 4-3-64 (b); (A) Spare parts, motor cycles, spare parts of motors (c); 31-7-64 (h).

24. (S) Shri Venoy Chhabildas Shah, Shrimati Champa Gouri Shantilal Shangvi, Shri Shantilal Tribhubandas Shah and Shri Nagindas Dharmshi Shah carrying on business under the trade name Messrs. Calcutta Trading Co. (for) Shri Nagindas Dharmshi Shah carrying on business under the trade name Messrs. Calcutta Trading Co., 23 Canning Street, Calcutta (a); 1133A(LR) (Central), 4-2-60 (b); 1-8-64 (h).

25. Messrs. Chranjilal Agiwal and Satya Narayan Agiwal carrying on business under the trade name Messrs. Maheshwary Industrial Suppliers, (S) 20 Netaji Subhas Road, Calcutta (for) 1/1 Vansitart Row, Calcutta-1 (a); (S) 1570A(LR) (Central) (for) 813A(EL) (Central) (b); 4-8-64 (h).

26. Sarbasri Pradeep Kr. Nagpal and Subhas Chandra Arora carrying on business under the trade name Messrs. Nagpal Mill Stores, 10 Canning Street, Calcutta (a); 1284A(LR) (Central), 27-1-62 (b); (A) Motor accessories (c); 4-8-64 (h).

27. Shri Umashankar Jaiswal carrying on business under the trade name Messrs. Jagdamba Iron & Steel Co., 77 Kailash Bose Street, Calcutta (a); 1079A(MK) (Central), 14-12-62 (b); (A) Hot rolled skelp, defective angle, channel, flats, rounds, beams, m. s. plates, damaged coils (c); 1-8-64 (h).

28. (S) Messrs. Lakmi Chand Jain and Hariom Khandelwal (Partners) carrying on business under the trade name Messrs. Indian Mosaic Tiles & Co. (for) Messrs. Lakhmi Chand Jain, Hariom Khandelwal and Rajnarain Gupta carrying on business under the trade name Messrs. Indian Mosaic Tiles & Co., 19 Badridas Temple Street, Calcutta (a); 956A(MK) (Central), 24-3-62 (b); (A) Oxide, wax polish, carborandum bricks, oxalic acid after "marble powder" (c); 5-8-64 (h).

29. Shri Pannalal Khetwat, Shri Brijlal Khetawat and Shri Radhashyam Khetawat carrying on business under the trade name Messrs. Khetwat Enterprises, 6 Jatindra Mohan Avenue, Calcutta-6, Siliguri, Darjeeling (a); 76B(MK) (Central), 18-5-61 (b); (A) Cocoanut oil after the words "Linseed oil" (c); 7-8-64 (h).

30. Messrs. Hari & Mahesh (Private) Limited, 48 Jatindra Mohan Avenue, Calcutta (a); 1153A(MK) (Central), 28-1-64 (b); (A) Caustic soda after the word "Ammonia" (c); 7-8-64 (h).

31. Shri Sawalram Mohansaria (Proprietor) carrying on business under the trade name Messrs. Mohansaria & Sons, 5C Muktaram Babu Street, Calcutta, (A) Calcutta (1) (a); (S) 110B(MK) (Central) (for) 918A(MK) (Central) b); 7-8-64 (h).

32. Mrs. Bani Rani Kundu and Kalyani Rani Kundu carrying on business under the trade name Calcutta Tar Products, 34 Murari Pukur Road, Calcutta (a); 757A(MK) (Central), 5-1-60 (b); (A) Cresylic acid, phenol, solvent naptha, sodium sulphate, sodium phenolate, anthracene oil, still bottom

oil, wash oil, carbolic oil, dephenolised oil, tar acid (c); 7-8-64 (h).

33. Shri Gopal Chandra Basak (Proprietor) carrying on business under the trade name Messrs. G. C. Basak, Rangmahal Lane, English Bazar, Malda (a); 177A(ML) (Central), 4-3-60 (b); (A) Woollen goods, woollen hosiery goods (c); 10-8-64 (h).

34. Shri Ram Chandra Saha (Proprietor) carrying on business under the trade name Messrs. Ram Chandra Saha, Gazole, Malda (a); 223A(ML) (Central), 21-5-62 (b); (A) Glassware (c); 10-8-64 (h).

35. Messrs. Banik Brothers, Balurghat, West Dinajpur (a); 97B(ML) (Central), 22-8-57 (b); (A) Kerosene oil, tin (c); 11-8-64 (h).

36. Shri Makhan Lall Saha (Proprietor) carrying on business under the trade name Messrs. Makhan Lall Saha & Sons, Mohendraganj, P. O. Kaliaganj, Dist. West Dinajpur (a); 257A(ML) (Central), 24-7-64 (b); 12-8-64 (h).

37. (S) Messrs. Phool Chand Baderia, Lal Chand Baderia, Sm. Shyama Bai Baderia, Ramni Bai Baderia and Saraswati Bai Baderia carrying on business under the trade name Gajadhar Prosad Mannulal (for) Shri Phool Chand Baderia and Shri Lal Chand Baderia carrying on business under the trade name Gajadhar Prosad Mannulal, Golebazar, P. O. Kharagpur, Midnapore (a); 54A(MN) (Central), 6-9-57 (b); 1-8-64 (h).

38. (S) Shri Shantilal Pranjiwan and Shri Pranjiwan Madhanji (Partners) carrying on business under the trade name Messrs. Pranjiwan & Sons (for) Shri Pranjiwan Madhanji (Proprietor) carrying on business under the trade name Messrs. Pranjiwan & Sons, 200 Harrison Road, Calcutta (a); 501A(MR) (Central), 24-7-57 (b); 10-8-64 (h).

39. Shri Rawatmal Banthia (Proprietor) carrying on business under the trade name Messrs. Banthia Stores, 190 Mahatma Gandhi Road, Calcutta (a); 620A(MR) (Central), 21-8-57 (b); (A) Tie and brasseries (c); 13-8-64 (h).

40. Messrs. Ashoke Metal Industries Ltd., 157 Netaji Subhas Road, Calcutta, (D) Durgapur, Burdwan-1, (A) 7 Janakidevi Jalan Road, Liluah, Howrah-1 (a); 58B(MR) (Central), 9-9-58 (b); 11-8-64 (h).

41. (S) Shri Subodh Kumar Mukherjee carrying on business under the trade name Belgharia Cement Supply Agency (for) Shri Narayan Chandra Mukherjee carrying on business under the trade name Belgharia Cement Supply Agency, (S) Madhusudan Banerjee Road, Post Nimta, 24-Parganas (for) 3/7 Madhusudan Banerjee Lane, Belgharia, 24-Parganas (a); 473A(PG) (Central), 21-9-60 (b); 3-8-64 (h).

42. (S) Messrs. Devji Hirji Rudani, Narayan Devshi Rudani and Premji Kesra Rudani carrying on business under the trade name Sri Kalika Saw Mill (for) Messrs. Debji Hirji Rudani, Narayan Rudani, Premji Kesra Rudani and Petha Ramji Rudani carrying on business under the trade name Sri Kalika Saw Mill, 507 Jessore Road, Dum Dum, Calcutta-28 (a); 338A(PG) (Central), 17-6-59 (b); 4-8-64 (h).

43. (S) Messrs. Padmanabhan Parameswaran Kantilal Manilal Desai, Pradip Bhattacharjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coramandal Corporation (for) Shri Padmanabhan Parameswaran carrying on business under the trade name Coramandal Corporation P-36 India Exchange Place, Calcutta (a); 1120A(RB) (Central), 24-2-64 (b); 8-8-64 (h).

44. Messrs. K. H. Hafiz Vohra, K. A. Rehman Vohra and A. Hamid Vohra carrying on business under the trade name The South India Rubber Works P-36 India Exchange Place, Calcutta (a); 179A(RB) (Central), 1-7-57 (b); (D) (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber, ebonite and plastic goods (d); 8-8-64 (h).

45. Messrs. Ramniwas Modi and Keshardeo Modi carrying on business under the trade name Narriman Trading Corporation, P-36 India Exchange Place, Calcutta (a); 811A(RB) (Central), 3-5-60 (b); (A) Weight lifters and barnel pumps (c); 8-8-64 (h).

46. Messrs. Ananda Assam Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); 73A(RB) (Central), 15-6-56 (b), 8-8-64 (h).

47. Messrs. Bengal Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a), 76A(RB) (Central), 15-6-57 (b); 8-8-64 (h).

48. Messrs. Borahi Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a), 74A(RB) (Central), 15-6-57 (b); 8-8-64 (h).

49. Messrs. Eastern Cachar Tea Co. Ltd., (S) 11 Brabourne Road, Calcutta (for) 9 Brabourne Road, Calcutta (a); 912A(RB) (Central), 15-7-57 (b); 8-8-64 (h).

50. (S) Messrs. Jyotish Chandra Dutta and Samir Kumar Roy carrying on business under the trade name Industrial Implementers (for) Messrs. Hirendra Bhadra, Jyotish Chandra Dutta and Samir Kumar Roy carrying on business under the trade name Industrial Implementers, 8-B Lallbazar Street, Calcutta (a); 1014A(RB) (Central), 21-9-62 (b), 10-8-64 (h).

51. Messrs. Kusum Products Ltd., 9 Brabourne Road, Calcutta, Calcutta (1), 24 Gandhi Sarak, Rishra, Hooghly (a); 63B(RB) (Central), 1-7-57 (b); Raw materials and consumable stores as already existing intended for use in manufacture of (A) Electroplating chemicals and polishing compounds (d), 12-8-64 (h).

52. (S) Pratap Narayan Kapoor, Raj Narayan Kapoor, Jagat Narayan Kapoor and Hari Narayan Kapoor carrying on business under the trade name Manaunlal Ramnarain (for) Manauanlal Ramnarain, 33 Canning Street, Calcutta (a); 647A(RB) (Central), 20-3-58 (b); (A) Musk, sandal wood powder, incense sticks (c); 12-8-64 (h).

53. (S) Shri Jai Kishan Binani (Proprietor) carrying on business under the trade name Messrs. Jai Kishan Binani (for) Shri Jaikishan Binani and Shri Ram Kissen Binani (Partners) carrying on business

under the trade name Messrs. Jai Kishan Binani, 57 Clive Street, Calcutta (a); 423A(RJ) (Central), 12-7-57 (b); 31-7-64 (h).

54. (S) Shri Kanhayalal Maheswari and Shri Kamla Prasad Daga (Partners) carrying on business under the trade name Messrs. Shiva Trading Co. (for) Shri Kanhayalal Maheswari (Proprietor) carrying on business under the trade name Messrs. Shiva Trading Co., 203/1 Harrison Road, Calcutta (a); 830A(RJ) (Central), 25-6-62 (b); 31-7-64 (h).

55. (S) Embiar Laboratory Ltd. (for) Messrs. Mathura Babu's Research Laboratory Ltd., 13/1/B Balaram Ghose Street, Calcutta-4 (a); 429A(SH) (Central), 6-11-57 (b); 1-8-64 (h).

56. (S) Messrs. Tolaram Agarwalla and Dandayal Agarwalla carrying on business under the trade name Tolaram Shyamsundar (for) Shri Tolaram Agarwala carrying on business under the trade name Tolaram Shyamsundar, 67/19 Strand Road, Calcutta (a); 227A(SH) (Central), 24-7-57 (b); 4-8-64 (h)

57. (S) Messrs. Jyotishwar Roy, Pankaj Kanti Roy and Pabitra Mohon Roy carrying on business under the trade name The Timber Trading Co. (for) Jyotishwar Roy and Pabitra Mohon Roy carrying on business under the trade name The Timber Trading Co., 67/21 Strand Road, Calcutta (a); 195A(SH) (Central), 19-7-57 (b); 4-8-64 (h).

58. Messrs. Dhapa Devi, Savitri Devi, Shanti Devi, Basudev Beriwala and Shyam Sundar Beriwala carrying on business under the trade name Steel Supply Corporation. (S) 207 Baharshi Debendra Road, Calcutta (for) 167 Chittaranjan Avenue, Calcutta (a); (S) 1146A(SH) (Central) (for) 155A(MK) (Central) (b); 6-8-64 (h).

59. Sarbasri Shyam Sunder Kejriwal and Nirmal Kumar Kejriwal (Partners) carrying on business under the trade name Messrs. Kejriwal Bros., 113/3 Amherst Street, Calcutta (a); 1413A(SL) (Central), 30-3-63 (b); (A) Auto-clips, file clips, printing ink, stitching wire, printing press, letters, tyres, blocks, machinery and spare parts for the manufacture of files, pads, diaries, envelopes, note book, exercise book and card board boxes (d); 24-7-64 (h).

60. (S) Messrs. G. C. Makhija carrying on business under the trade name Messrs. Champion Motors (for) T. C. Makhija and G. C. Makhija carrying on business under the trade name Messrs. Champion Motors, P-34 Mission Row Extension, Calcutta (a); 527A(SL) (Central), 1-5-57 (b); 25-7-64 (h).

61. (S) Shri Valji Bhai A. Patel and Hasmukh Rai V. Patel carrying on business under the trade name Messrs. V. A. Patel (for) Shri Valji Bhai A. Patel carrying on business under the trade name Messrs. V. A. Patel, 10 Princep Street, Calcutta (a); 1124A(SL) (Central), 31-10-60 (b); 29-7-64 (h).

62. (S) Lala Sukhram Das and Shri Parmjit Singh carrying on business under the trade name Messrs. Evergreen Automobiles (for) Sardar Giwan Singh Lala Sukhram Das and Shri Parmjit Singh carrying on business under the trade name Messrs. Evergreen Automobiles, 4 Princep Street, Calcutta (a); 242A(SL) (Central), 8-7-57 (b); 29-7-64 (h).

63. Messrs. Ramniklal Khatan Atha, Dhirajben Atha and Monoroma Atha carrying on business under the trade name Messrs. R. K. Supplies, (S) 3 Princep Street, Calcutta (for) 7 Swallow Lane, Calcutta (a); (S) 1618A(SL) (Central) (for) 1315A(LR) (Central) (b); 29-7-64 (h).

64. (S) Lalji Khotan Atha, Natwarlal Khatan Atha, Rammiklal Khatan Atha and Harilal Nathubhai Dalal carrying on business under the trade name Messrs. Associated Water Softners (for) Messrs. Associated Water Softners, (S) 3 Princep Street, Calcutta (for) 7 Swallow Lane, Calcutta (a); (S) 1617A(SL) (Central) (for) 938A(LR) (Central) (b); 29-7-64 (h).

65. Syed Ali carrying on business under the trade name Messrs. Syed Ali & Co., 6 Madan Street, Calcutta (a); 1438A(SL) (Central), 13-6-63 (b); (A) Radio dial (c); 29-7-64 (h).

66. Messrs. K. S. Dhingra, G. S. Narang and A. S. Dhingra carrying on business under the trade name Messrs. Darbara Singh & Sons, 14 Bipin Behari Ganguly Street, Calcutta-12 (a); 711A(SL) (Central), 11-1-57 (b); (A) Rubber contraceptives (c); 29-7-64 (h).

67. Messrs. Krishna Kanta Das, Sachinandan Das and Sukumar Das carrying on business under the trade name Messrs. Book Centre, 76 Bipin Behari Ganguly Street, Calcutta (a); 603A(SL) (Central), 20-8-57 (b); (A) Maps and charts (c); 29-7-64 (h).

68. (S) Messrs. Jayantilal Manilal Rupani, Ramesh Kumar Hargovindas Botadra, Jaisukhlal Manilal Rupani and Anop Chand Hargovindas Botadra carrying on business under the trade name Messrs. Manoj Automobiles (for) Jaisukhlal Manilal Rupani, Anop Chand Hargovindas Botadra, Mansukhlal Prabhu Bhai Gandhi carrying on business under the trade name Messrs. Manoj Automobiles, 21 Princep Street, Calcutta ,(a); 1172A(SL) (Central), 8-3-61 (b); 30-7-64 (h).

69. Shri Jai Krishna Das, Vijay and Shri Jai Dayal Gupta carrying on business under the trade name Messrs. Rajdhani Traders, 82 Bentinck Street, Calcutta (a); 1353A(SL) (Central), 28-11-58 (b); (A) Motor parts, ball bearing and try cycles (c); 1-8-64 (h).

70. Shri P. D. Vasanjee carrying on business under the trade name Messrs. Tecto Technic Corporation, P-33 Mission Row Extension, Calcutta (a); 1448A(SL) (Central), 5-7-63 (b); (A) Diesel and petrol engine and electric bulbs (c); 1-8-64 (h).

71. Shri Radha Raman Laha (Proprietor) carrying on business under the trade name Messrs. L. & M. Tailors and Ship Laundry, (S) 1A Malanga Lane, Calcutta-12 (for) 9A Balai Dutta Street, Calcutta (a); (S) 1621A(SL) (Central) (for) 1418A(CL) (Central) (b); 3-8-64 (h).

72. Messrs. Haripada Sirkar, Ram Gopal Sirkar, Dhirendra Nath Sirkar, Ajit Kr. Sirkar and Narendra Nath Karmakar carrying on business under the trade name Messrs. H. P. Sirkar & Co., 125A Bipin Behari Ganguly Street, Calcutta, Additional place of business, (D) 162 Bepin Behari Ganguly Street, Calcutta (a); (S) 1622A(SL) (Central) (for) 73B(SL) (Central) (b); 3-8-64 (h).

73. Messrs. New Age Publishers (Private) Ltd., (S) 12 Bankim Chatterjee Street, Calcutta (for) 22 Canning Street, Calcutta. (D) Calcutta (1) (a); (S) 1625A(SL) (Central) (for) 19B(LR) (Central) (b); 6-8-64 (h).

74. (S) Shri Abinash Chander Jaggi (Proprietor) carrying on business under the trade name Messrs. Jaggi & Co. (for) Messrs. Jaggi & Co., 12 Lindsay Street, Calcutta (a); 88A(TL) (Central), 27-6-57 (b); 31-7-64 (h).

75. (S) Shrimati Radhi Bai (Proprietress) carrying on business under the trade name Messrs. Dayaram & Co., G-15 New Market, Calcutta (for) Shrimati Krishni Bai and Shrimati Radhi Bai (Partners) carrying on business under the trade name Messrs. Dayaram & Co., G-15 New Market, Calcutta (a); 118A(TL) (Central), 28-6-57 (b); 1-8-64 (h).

76. Sm. Shakuntala Bhargava (Proprietress) carrying on business under the trade name Messrs. Trade Supply Agencies, P-43 Scheme, 52 New C. I. T. Road, Calcutta (a); 571A(TL) (Central), 20-1-58 (b); (A) Glass (c); 6-8-64 (h).

77. Messrs. Shanti Devi Kedia, Mani Devi Kedia, Mani Devi Kedia, Indravati Teherıwala, Krishna Kumar Kedia and Santosh Kumar Kedia carrying on business under the trade name Krishna Engineering Co., (S) 25A Theatre Road, Calcutta (for) P-258 Purnadas Road, Calcutta-29 (a); (S) 915A(TL) (Central) (for) 700A(BH) (Central) (b); 7-8-64 (h).

78. (S) Shri Shiv Nath Sharma (Proprietor) carrying on business under the trade name Messrs. Sharma Sports Co. (for) Messrs. Sharma Sports Co., (S) 11/A/1 S. N. Banerjee Road, Calcutta (for) 15/2 Lindsay Street, Calcutta (a); 135A(TL) (Central), 1-7-57 (b); 10-8-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicating the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 273 C. T.—20th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Debkumar Chatterjee, Umasasi Debi, Prova Debi and Santi Kr. Chatterjee carrying on business under the trade name Ramani Mohan Chatterjee & Co., 71A Netaji Subhas Road, Calcutta (a); 864A (CR) (Central), 12-8-57 (b); Tea garden stores (c); 4-8-64 (h).

2. Shri Probodh Ch. Banerjee (Proprietor) carrying on business under the trade name J. Bright & Co., 135 Canning Street, Calcutta (a); 1396A (CR) (Central), 24-4-61 (b); 6-8-64 (h).

3. Shri R. N. Agarwala (Proprietor) carrying on business under the trade name R. N. Agarwala & Son, Darjeeling, (1) 157 Monoharpukur Road, Calcutta (a); 4B (DJ) (Central), 1-7-57 (b); Motor accessories and parts, motor oil and lubricants, furnace oil, high speed diesel oil, diesel oil, tea garden and agricultural manures and chemicals (c) 5-8-64 (h).

4. Shri Chandanmall Agarwala (Karta, Hindu united family) carrying on business under the trade name Chandanmall Agrwalla & Sons, Darjeeling (a), 148A (DJ) (Central), 16-7-57 (b); Rice, spices, ghee, sugar, flour, atta, mustard oil, cocoanut oil, pulses, cereals, camphor, provisions, paints, coir, rope, jute, lead, empty gunny bags, groundnut, paper, matches, tobacco, tea, iron goods, spices, cardamom, postdana, building materials (c); 5-8-64 (h).

5. Shrimati Mohini Devi Kedia (Proprietor) carrying on business under the trade name Bohitram Kedia, 11 Bysack Street, Calcutta (a); 598A (JK) (Central), 23-8-57 (b); Textiles piece goods, silk and woolen goods, betelnuts, spices, mercury, gunny bags, tea, katha, rangh, dhuna, salt, jute twine, coir, arrowroot, mahua oil, camphor, linseed, mahua seeds, khadir, iron rods, soda lead, zinc, poppy seeds, vermillion, soap, sugar, ghee, vegetable products, noodles, biscuits, blades, sohaga, chirata (c); 31-7-64 (h).

6. Messrs. Dutta Spice House, 235 Maharshi Debendra Road, Calcutta (a); 283A (JK) (Central), 3-7-57 (b); Spices and dry fruits (c); 4-8-64 (h).

7. Messrs. Kailash Nath Rai Banshidhar Rai Ltd., 29 Maharshi Debendra Road, Calcutta (a) 1063A (JK) (Central), 26-6-57 (b); Gold, silver, bullion, sovereign, species (c)5;-8-64 (h).

8. Shri Sati Kumar Didwani carrying on business under the trade name Messrs. Overseas Trading Syndicate, 244 Chittaranjan Avenue, Calcutta (a); 1056A (MK) (Central), 30-3-63 (b); 7-8-64 (h).

9. Tarrapore Tea Co. Ltd., 2 Fairlie Place, Calcutta (a); 528A (LR) (Central), 31-7-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts

and accessories, (3) Consumable stores. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: (i) Black tea (c); 1-8-64 (h).

10. Shri Ramdharimall Agarwala (Proprietor) carrying on business under the trade name Messrs. Ramdharimall Punamchand, 182 Dharamtolla Street, Calcutta (a); 1523A (SL) (Central), 18-7-57 (b); Hessian, gunny bags, jute twine and jute canvas, manila rope, allo rope, sisal rope, coir string (d); 6-8-64 (h).

11. Sarbasri Mohan Jiwatram, Naraindas Jiwalram Jhangiani and Shrimati Ratanbai (Partners) carrying on business under the trade name Messrs. The Karachi Electric (Cable) Co., 15 Free School Street, Calcutta (a); 230A (TL) (Central), 12-7-57 (b); Electrical goods, machinery goods (c); 5-8-64 (h).

S. K. BOSE, Commissioner.

No. 269 C.T.—20th August 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen,	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
1) A/7-167551	Messrs. Coronation Book and Stationery Co., Darjeeling. DJ/993A.
2) A/13-664643, A/13-664651, A/13-664684, A/13-664689, A/13-664691 to A/13-664705.	Messrs. Standard Trading Company, 13 Mir Mehar Ali Lane, Calcutta-15. PG/2205A.
3) A/8-989795	Messrs., Himatlal and Co., 44/45 Ezra Street, Calcutta. CL/2397A.
4) B-674601 to B-674650 ..	Messrs. Macfarlane & Co. Ltd., 18 Radhanath Chowdhury Road, Calcutta-15. TL/2600A.

S. K. BOSE, Commissioner.

No. 270 C.T.—20th August 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under the sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-010664 and A-010665 ..	Messrs. Sukumar Mukherjee, Belari, Burdwan. BN/1252A.
(2) A/10-574895	Messrs. Public Restaurant, Y.M.C. A., 86 College Street, Calcutta. CL/996A.
(3) B-600968 to B-600975 ..	Messrs. J. Bright and Co 135 Canning Street, Calcutta. CR/2629A.
(4) B-207244	Messrs. N. B. Modern Industries, Sevoke Road, Siliguri. JP/2118A.
(5) A-096294 and A-096295 ..	Mamtaj Tin Factory, 1A Free School Street, Calcutta. TL/2534A.

S. K. BOSE, Commissioner.

No. 14403C.T.—25th August 1964.—Shri Shiba Pada Ganguly, Commercial Tax Officer, Grade I, of Central Section has been granted earned leave for fourteen days from 2nd July 1964 to 15th July 1964, under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

• *Registered No. C207*

The Calcutta Gazette

सत्यमेव जयते

BHADRA 26] THURSDAY, SEPTEMBER 17, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 274 C. T.—27th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasri Manilal Dharamshi Patel, Odhavji Thakarshi Patel, Gopaldas Dharamshi Patel, Dharamshi Sangji Patel, Mohanlal Govindji Patel, Govindlal Bavanji Patel, Mohonlal Thakarshi Patel and Virji Bhimji Patel (Partners) carrying on business under the trade name Odhavji Thakarshi, 26 Armenian Street, Calcutta (a); AT/3986A, 13-8-64 (b); Biri leaves (d).

2. Shri Chhote Lal Khanna carrying on business under the trade name Messrs. Ashok Brothers, 14/6 Howtala Road, Calcutta-17 (a); BH/3679A, 7-8-64 (b); (1) Raw materials, (2) Machinery and spare parts, (3) Consumable stores, viz., lubricants, cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wood screws (c).

3. Messrs. Sudhangshu Bhusan Roy, Jatindra Kumar Bose and Saurendra Kumar Bose carrying on business under the trade name Messrs. Indian Standard Timbers, 80/B Sarat Bose Road, Calcutta-25 (a); BH/3680A, 8-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, window and door frames (c).

4. Messrs. Har Krishen Kohli, S. S. Lal Kohli, Harish Chander Kohli, Mrs. Mohini Sahni and Mrs. M. S. Gregory carrying on business under the trade name Messrs. Shenaz, 2A Middleton Row, Calcutta-16 (a); BH/3681A, 10-8-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, prepared coffee, prepared tea (c); Mineral water, tomato juice, apple juice, pine apple juice, chocolates, nescafe, ovaltine (d).

5. Messrs. J. K. Chugani and Sheila Chugani carrying on business under the trade name Messrs. Kapoor & Kapoor (1953), 56 Chowringhee Road, Calcutta-16 (a); BH/3682A, 11-8-64 (b); Steel almirah, steel and wooden furniture, electrical fan, lamp shades, refrigerator (d).

6. Messrs. Mohamed Aslam and Mukhtar Ahmed carrying on business under the trade name Messrs. Crescent Rubber Industries, 13/1 New Tangra Road, Calcutta-15 (a); BH/3684A, 13-8-64 (b); (1) Raw materials, (2) Machinery and spare parts, (3) Consumable stores, viz., lubricants. Provided that all goods for which exemption from payment of sales tax

is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber and canvas footwear (c).

7. Shri Atul Chandra Hazra carrying on business under the trade name Mahamaya Restaurant, Lokepur, Bankura (a); BK/601A, 12-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Cooked food, sweetmeat, tea and coffee (c).

8. Shri Tushar Kanti Mukherjee (Proprietor) carrying on business under the trade name Messrs. Handloom House, 313 Netaji Road, Khagra, Murshidabad (a); BR/783A, 18-8-64 (b); Benarashi saree, murshidabad silk saree (printed) and handloom cloth (d).

9. Shri Jadulal Bhartia carrying on business under the trade name Popu Electric Co., 309 Bowbazar Street, Calcutta (a); CL/3745A, 10-8-64 (b); (1) Electrical equipment, (2) Electrical machines, (3) Electrical instruments and accessories, (4) Electrical transformers, (5) Electrical motor generators and (6) Air compressor (d).

10. Messrs. Abhoy Sankar Arora, Joyoti Arora, Indu Priya, Ajoy Sankar Arora and Uma Arora carrying on business under the trade name Arora Bros., 4 Tarachand Dutta Street, Calcutta (a); CL/3746A, 12-8-64 (b); (1) Ayurvedic medicine, (2) Toilet products including hair oil, (3) Tooth powder, (4) Other patent products of Messrs. Dabur (Dr. S. K. Burman) Private Ltd., provided all the above products are purchased from Merrs. S. R. Trading Co., 4 Tarachand Dutta Street and Messrs. Dabur (Dr. S. K. Burman) Private Ltd. (d).

11. Shri Jaswantlal A. Shah (Proprietor) carrying on business under the trade name Jaswantlal & Bros., 70 Old Chinabazar Street, Calcutta (a); CR/3491A, 12-8-64 (b); Tools (d).

12. Shri Sisir Kumar Das carrying on business under the trade name Messrs. Bends (India), 27/41 B. K. Pal Temple Road, Belur, Howrah (a); HW/2806A, 14-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. plate, m. s. flange and m. s. bend (c).

13. Messrs. Prabhudayal Agarwal, Ramnarayan Agarwal and Tara Chand Agarwal carrying on business under the trade name Shree Dhakalia Iron & Steel Co., 8/3 Duffer Street, Liluah, Howrah (a); HW/2807A, 14-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) M. s. rods and bars (c).

14. Messrs. C. R. Thacker, P. C. Gandhi and Rohit Sheth carrying on business under the trade name Central Industries, 135 Girish Ghosh Road, Plot No. 8, 48 Guha Road, Ghusuri, Howrah (a); HW/2808A, 17-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Greases, reprocessed mobil oil and reconditioned barral (c).

15. Shri Upendra Nath Bodak carrying on business under the trade name Messrs. Sitala Engineering Co., 63/3 Narasingha Dutta Road, Howrah (a); HW/2809A, 17-8-64 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Brass washers, rings and cocks and valves of non-ferrous metals (c).

16. Shri Mathura Das Baldwa carrying on business under the trade name Messrs. Universal Engineering Works, 17/1 Narasingha Dutta Road, Howrah (a); HW/2810A, 17-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery parts (c).

17. Shri Sripati Saha carrying on business under the trade name Messrs. Central Pipe Fitting Stores, 100 Madhusadan Pal Chowdhury Lane, Howrah (a); HW/2811A, 19-8-64 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, oil and lubricant. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings (c).

18. Shri Durgapada Roy carrying on business under the trade name Messrs. Roy Machinery Manufacturing Co., 1/3 Fakirdas Mondal Lane, Howrah (a); HW/2812A, 19-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Capstan machine, lathe, hacksaw, drill, pipe sockets, elbow, test joists (c).

19. Shri Punchanon Chatterjee carrying on business under the trade name Messrs. The National Paint Supply Co., 100/1 G. T. Road (South), Howrah (a); HW/2813A, 20-8-64 (b); Paints, varnishes, brushes, turpentine, linseed oil, pigments, phenol, glue, minerals, sand paper, emery and water paper, rasin, dyes and dry colours (d).

20. Shri Vijoy Kumar Saraf carrying on business under the trade name Bijoy Commercial (India), 22 Burtolla Street, Calcutta-7 (a); JK/3350A, 7-8-64 (b); B. p. sheet cuttings, aluminium circle, g. p. sheet, defective g. p. sheet, m. s. plate, aluminium corrugated sheet (d).

21. Messrs. Biswanath Agarwala and Dayakishore Agarwala carrying on business under the trade name Bharatiya Udyog, 402 Upper Chitpore Road (1st

)oor), Calcutta (a); JK/3351A, 12-8-64 (b); (1) Raw naterials. Provided that all goods for which exemption from payment of sales tax is claimed are required or use in the actual process of manufacture of the goods named below: (i) Components of railway wagons and carriages for sale (c); Bracket arms, web, bush, ferrule, spring release (d).

22. Messrs. Ghisaram Goyal, Surajmal Agarwal, Bishandayal Goyal and Bimla Devi Agarwal carrying on business under the trade name Goyal Industrial Corporation, 131 Cotton Street (2nd floor), Calcutta (a); JK/3353A, 17-8-64 (b); H. r./c. r./m. s. trips or skelp, r. s./m. s. joist, beams, girders, m. s. rods or rounds, m. s. flat, m. s. channels, m. s. plates, m. s. angles, b. p. sheets (d).

23. Shri Shyam Sundar Pramanik (Proprietor) carrying on business under the trade name Messrs. Shyam Sundar Pramanik, 6 G. N. P. C. Road, Ranaghat, Nadia (a); KR/2083A, 7-8-64 (b); Chillies, linseed, til, dhania, spices, cocoanut oil, groundnut oil, groundnut, ropes, twine, soda ash, sodi-bi-carb, soap (d).

24. Messrs. Nabadwip Looms Accessories Manufacturing & Allied Industrial Co-operative Society Ltd., Woodburn Road, Nabadwip, Nadia (a); KR/2084A, 11-8-64 (b); (1) Raw materials, (3) Consumable stores, viz., spirit. Provided that all goods in which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Shuttle, bobbin (c).

25. Shri Madhab Ch. Saha (Proprietor) carrying on business under the trade name Messrs. Madhab Chandra Saha, Aranghata, Nadia (a); KR/2085A, 12-8-64 (b); Mobil oil (d).

26. Shri Chhedilal Singhania (Proprietor) carrying on business under the trade name Messrs. Chhedilal Singhania (Chandmari Brick Field), P. O. Gayespur, Dist. Nadia (a); KR/2086A, 17-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bricks (c).

27. Shri Atma Ram Sonthalia carrying on business under the trade name Messrs. General Suppliers, 5A Swallow Lane, Additional place of business at 9 Vivekananda Road, Calcutta (a); LR/350B, 12-8-64 (b); (1) Wooden panel doors, (2) Picking rod, (3) Picking shaft, (4) Clutch, (5) Clamp, (6) Wooden rools, (7) Plywood, (8) Wood, (9) Crank journal, (10) Wooden batch roolers, (11) Crank shaft, (12) Hosiery cutting, (13) Bush, (14) Air controlling valve, (15) Wooden forma, (16) Aluminium flange, (17) Aluminium fitter, (18) Weavers beam, (19) Art silk yarn wastage, (20) Ratchet pawl, (21) Pinion, (22) Sytch stone, (23) Belt, (24) Rivet, (25) M. s. rams, (26) C. i. sheets, (27) C. i. slide, (28) Steam wal, (29) White cement and (30) Oxalic acid (d).

28. Shri Jayant Gandhia carrying on business under the trade name Messrs. Pankaj Agencies, 7/2C Strand Road, Calcutta (a); LR/3598A, 13-8-64 (b); (1) M. s. bolts, (2) M. s. nuts, (3) M. s. washers, (4) Glass papers, (5) Emery cloth, (6) Cocks, (7) Galvanised pipe screws, (8) Fire buckets, (9) Shovels, (10) Black lead, (11) Ball bearing, (12) Calcium chloride, (13) Bleaching powder, (14) Alum, (15) China glue, (16) Arabic gum, (17) Vehicle self starter, (18) Vehicle pinion, (19) Vehicle gear, (20) Vehicle distributor, (21) Vehicle bell crank kit, (22) Vehicles shock absorber, (23) Vehicles bearing, (24) Vehicle carburator, (25) Vehicles piston, (26) Files, (27) Spanners, (28) Sharpening stones, (29) Hand dies, (30) Cement, (31) Case hardening, (32) Hacksaw frames, (33) Hacksaw blades, (34) Steel balls, (35) Measuring tapes, (36) Leather punch, (37) Pliers, (38) Hand drills, (39) Iron plane, (40) Electric cable, (41) Electric lamps, (42) Electric batten wood, (43) Electric clips, (44) Electric wooden blocks, (45) Electric enamelled copper wire, (46) Electric tube light fittings, (47) Electric conduit pipe, (48) Electric switches, (49) Electric insulating tapes, (50) Panel glass, (51) Renold chain, (52) Boiler gauge glass, graphite, (54) Dye, (55) Porcelain pipe, (56) Bakelite sheet and (57) Bronze sheet (d).

29. Shri Arabinda Ghosh and Shri Sanat Kumar Ghosh carrying on business under the trade name Messrs. Ghose & Co., 22/1 Cornwallis Street, Calcutta (a); MK/3780A, 19-8-64 (b); (1) Raw materials, e.g., chhana, sugar. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats for sale (c).

30. Shri Kedar Nath Das carrying on business under the trade name K. N. Das, Belda Bazar, P. O. Belda, Dist. Midnapore (a); MN/1734A, 14-7-64 (b); Motor parts, lubricating oil and grease (d).

31. Shri Sriniwas Dubey carrying on business under the trade name Sriniwas Dubey, Bachhurdoba, Jhargram, Midnapore (a); MN/1741A, 12-8-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood and (ii) Sal poles (c).

32. Messrs. Raghbir Parshad Agarwal, Basdeo Agarwal, Bhowreylal Agarwal and Hari Parkash Agarwal (minor) carrying on business under the trade name Basdeo Hari Parkash, 178 Mahatma Gandhi Road, Calcutta (a); MR/2751A, 17-8-64 (b).

33. Messrs. Kartick Chandra Sen, Ganesh Chandra Sen, Paresh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen, Biresh Chandra Sen and Dinanath Sen carrying on business under the trade name D. Sen & Sons, 113A Monohardas Chawk, Calcutta (a); MR/2752A, 19-8-64 (b); Small tools and hardware goods (d).

34. Messrs. Hiralal Saraf, Indrachand Saraf, Umashankar Saraf, Anandilal Saraf, Jagadish Pershad Saraf and Gokulchand Saraf carrying on business under the trade name G. I. Marketing Enterprise, 113A Monohardas Street, Calcutta (a); MR/2753A, 20-8-64 (b); Industrial leather goods, industrial rubber goods, wire-nets, hand gloves, ropes, shafting, tapes, hair belting, screw, bolt, nut, washer, card board, tallow, woollen felt and porcelain goods (d).

35. Shri Ram Nivas Dhirasaria. carrying on business under the trade name Electrical Accessories Co., 10/1E(P) Lallbazar Street, Mercantile Buildings, Calcutta (a); RB/148A, 14-8-64 (b); Hair belting, electrical motors, starters, switches, conductors, m. s. channels, nuts and bolts, aluminium taps, jointing slips, binding wires and electrical hooks (d).

36. Shri Prasanta Kumar Basu carrying on business under the trade name Messrs. Associated Traders & Manufacturers, 2A Rajnarayan Biswas Lane, Calcutta-5 (a); SH/3518A, 7-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Engineering implements (c).

37. Inspectorate of Armaments, Cossipore, Calcutta-2 (a); SH/3520A, 13-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Measuring instruments (c).

38. Sarbasri Sailendra Kr. Bhowmick and Bimalesh Sur carrying on business under the trade name Messrs. Century Engineering Co., 10B Kapalitola Lane, Calcutta (a); SL/4211A, 7-8-64 (b); Motor, generator, alternator, convertor, starter, switch gears, pumps, compressor, oil engine, cables and wires, lathe, drill, shaping, milling, hackshaw power press, bench grinder, flexible shaft grinder, pipe bending machine (d).

39. Shri Pronab Kumar Ghosh carrying on business under the trade name Messrs. Apex Electricals, 33 Chittaranjan Avenue, Calcutta (2nd floor) (a); SL/4210A, 7-8-64 (b); Electric wires and h. t. l. t. cables, electric lamps, conduit accessories, copper wires, strips, air conditioning and refrigeration spare parts, motor, pumps, starters, electrical switches, holders, brass fittings, wooden board, batten (d).

40. Messrs. R. C. Mohanlal Woollen (Private) Ltd., 183/1 Dharamtola Street, Calcutta, Calcutta (1) (a); SL/327B, 8-8-64 (b); Wool, woollen yarn, cotton yarn, crochet thread, sewing thread, embroidery thread, ribbons, knitting pins, playing cards, embroidery knitting books (d).

41. Sarbasri Sailendra Nath Dhar, Samarendra Nath Dhar, Gour Chandra Dhar and Shrimati Sabita Rani Dhar (Partners) carrying on business under the trade name India Traders, 30 Park Lane, Calcutta (a); TL/2836A, 11-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Seized plywood (c); Plywood (d).

S. K. BOSE, Commissioner.

No. 275 C. T.—27th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in different items in the manner indicated against st particulars are published for general information

Notes.—(a) Serial number, name, address, chief pl of business and number of branches.

(b) Number and date of the registrat certificate.

(c) Goods for use in manufacture in W Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Sarbasri Harish Chandra Chowdhu Bhagawandas Chowdhury, Ramanand Chowdhu and Birendra Kumar Chowdhury carrying on bu ness under the trade name Messrs. Santlal Ramana (for) Sarbasri Shamlal Chowdhury, Hazarilal Cho dhury, Kejlal Chowdhury, Ranjilal Chowdhu Ganpatram Chowdhury, Ramanand and Birend Kumar Chowdhury carrying on business under t trade name Messrs. Shantlal Shamlal, 103 Diamo Harbour Road, Calcutta (a); AL/743A, 26-3-60 (b 7-8-64 (e).

2. Bimalendu Bikash Sarkar and Shrimati Smr Paul carrying on business under the trade nam Messrs. Bharat Supply Corporation, (S) 107/C Blo "F" New Alipur, Calcutta-53 (for) 98/E Nalini Ra jan Avenue, New Alipur, Calcutta (a); AL/695/ 21-1-57 (b); 8-8-64 (e).

3. Messrs. Eastern Company Ltd., 91A Haris Mukherjee Road, Calcutta, (D) Calcutta (1), 2 Strand Road, Calcutta, (A) Calcutta (1) at 11 Stephen House, Dalhousie Square (East), Calcutt (a); AL/22B, 5-5-64 (b); 8-8-64 (e).

4. (S) Messrs. New Sterling Coal Co. (Private Ltd. (for), Messrs. New Sterling Coal Company, Kal ghat Railway Siding, Calcutta (a); AL/287A, 5-3-5 (b); 8-8-64 (e).

5. Messrs. Products (India) Ltd., 91B Haris Mukherjee Road, Calcutta, (A) Calcutta (1) at 11 Stephen House, Dalhousie Square East, Calcutta- (a); (S) AL/81B (for) AL/866A (b); (A) Fibre shee cobalt napthenite, calcium napthenite, copper strip water current metre, cables, cobalt sulphate, coba acetate, copper napthenate, manganese napthenate zinc oxide, conduit pipe, copper wire, empire tape zinc stearate, locking plate, joint box, socket, mica braded tape, heating elements, adoptor, nipple, linl clip, micanite sheet, red oxide, lemson chrome, tube lamp holder, porcelain blade, ebonite rod, fuse base switch, amonia, caustic soda, starlier, enamel wire bolts and nuts, black tape, combnic tape, twine p. v. c. tallow (d); 8-8-64 (e).

6. Messrs. Mines & Industries Limited, 91E Harish Mukherjee Road, Calcutta, Calcutta (1) at 114 Stephen House, Dalhousie Square East, Calcutta-1 (a); (S) AL/896A (for) AL/80B (b); 8-8-64 (e).

7. (S) Shri Baidya Nath Dey carrying on busi ness under the trade name Messrs. Ma Laxmi Bhan dar (for) Shri Dhirendra Nath Dey, Jatindra Nath Dey, Baidya Nath Dey, Balai Chand Dey and Netai Chand Dey carrying on business under the trade name Messrs. Chunilal Dey & Sons, 43 Watgunge Street,

Kidderpore, Calcutta (a); AL/290A, 29-2-56 (b); 8-8-64 (e).

8. Messrs. S. F. Products India Ltd., 2 St. George Terrace, Hastings, Calcutta-22 (a); AL/813A, 1-3-61 (b); (3) Consumable stores, (A) Oxygen and disolved acetylene, electrodes, rivets, bolts and nuts, screws, sockets, washers, rubber cap, cotton waste, emery cloth and lubricating oil (c); 10-8-64 (e).

9. (S) Shri Lakshmi Narayan Show and Shri Shyam Lal Show carrying on business under the trade name Messrs. Ramnagar Service Station (for) Shri Lakshmi Narayan Show carrying on business under the trade name Messrs. Ramnagar Service Station, (S) 1 Hari Mohan Ghose Road, Calcutta-24 (for) Junction of Circular Garden Reach Road-Harimohan Ghose Road, Calcutta (a); AL/283A, 7-2-56 (b); 11-8-64 (e).

10. Messrs. Robert Hudson (India) Ltd., 26 Satya Doctor Road, Kidderpore, Calcutta (a); AL/345A, 27-9-41 (b); (A) (3) Consumable stores, viz., lubricating oil, oxygen and acetylene, coke and coal, fire clay, fire bricks, casting powder, asbestos packing and feet packing and timber (c); 13-8-64 (e).

11. V. P. Garg carrying on business under the trade name Messrs. Orient Engineering Corporation, 144E Shyama Prosad Mukherjee Road, Calcutta (a); AL/852A, 31-10-61 (b); (3) Consumable stores, (A) Gas, electro rod after the words "lubricant oil" (c); 19-8-64 (e).

12. Shrimati Gour Bhabani Bysack and Shri Sambhu Nath Bysack carrying on business under the trade name Krishnadas Basak & Co., 71 Canning Street, Room No. H-1, Calcutta, (A) 71 Canning Street, Room No. H-2, Calcutta (a); (S) AT/306B (for) AT/3420A (b); 7-8-64 (e).

13. Shri Gopal Maheswari carrying on business under the trade name Sri Gopal Maheswari, 71 Canning Street, Room No. B-128, Calcutta, (A) 71 Canning Street, Room No. B-22, Calcutta (a); (S) AT/307B (for) AT/3669A (b); 7-8-64 (e).

14. Shri Ram Prokash Kumar carrying on business under the trade name Surendra Stores, 71 Canning Street, Calcutta (a); AT/3536A, 24-2-59 (b); (A) Dot pen, refills and parts of dot pen, pen stand (d); 7-8-64 (e).

15. Shri Luxmi Narayan Agarwal (Proprietor) carrying on business under the trade name Shree Luxmi Stores, 71 Canning Street, Room No. B-33, Calcutta (a); AT/3861A, 7-12-62 (b); (A) Nuts, flit pump, straw pipe, chocolate, sweets, tea-mixed powder, coffee-mixed powder and phenyl (d); 8-8-64 (e).

16. (S) Sarbasri Monoranjan Banik, Probodh Chandra Talapatra and Sreebash Chandra Banik (Partners) carrying on business under the trade name Talapatra Brothers (for) Shri Probodh Chandra Talapatra (Proprietor) carrying on business under the trade name Talapatra Brothers, 34 Armenian Street, Calcutta, (D) 30 Fapham Street, Serampore (a); (S) AT/3985A (for) AT/202B (b); 8-8-64 (e).

17. (S) Shri Himansu Bimal Chooudhury carrying on business under the trade name Chand Choudhury & Co. (for) Shri Himansu Bimal Choudhury and Shri Bindu Basini Chanda carrying on business under the trade name Chanda Choudhury & Co., 71 Canning Street, Calcutta (a); AT/3765A, 10-8-61 (b); 11-8-64 (e).

18. (S) Messrs. Res Chemol (Private) Ltd. (for) Messrs. Jaichand Jain and Chunilal Porwal carrying on business under the trade name Mansukh & Porwal (Chemicals), 14 Noormal Lohia Lane, Calcutta (a); AT/3770A, 28-8-61 (b); 12-8-64 (e).

19. Sarbasri Tolaram Kandoi, Ram Narain Kandoi, Banwarilal Kandoi and Lalchand Kandoi carrying on business under the trade name Baldeodas Ramnarain, 192 Jamunalal Bazaz Street, Calcutta (a); AT/3904A, 16-11-63 (b); (A) Empty drums (d); 12-8-64 (e).

20. Shrimati Hashibala Biswas and Shri Haradhan Saha carrying on business under the trade name Messrs. Raj Laxmi, 208/5 & 6 Rash Behari Avenue, Calcutta-19 (a); BH/3601A, 20-2-64 (b); (A) Readymade garments (d); 11-8-64 (e).

21. (S) Shri Naba Gopal Kundu carrying on business under the trade name Messrs. Rose Gold Tea Co. (for) Messrs. Rose Gold Tea Co., 67 Rash Behari Avenue, Calcutta (a); BH/2125A, 8-5-51 (b); 11-8-64 (e).

22. Messrs. West Bengal Dealers Syndicate Ltd., (S) 4 Middleton Street, Calcutta (for) 135 Canning Street, Calcutta (a); (S) BH/3683A (for) CR/2155A (b); 11-8-64 (e).

23. (S) Shri Asoke Chaudhury carrying on business under the trade name Messrs. Chaudhuri & Co. (for) Messrs. Chaudhuri & Co., 45 Shamsul Huda Road, Calcutta-17 (a); BH/282B, 18-2-59 (b); (A) Ball and taper bearing, glass tube and glass cover for flood light (d); 11-8-64 (e).

24. Shrimati Aloka Das carrying on business under the trade name Messrs. New Photographic Chemical Co., 101/1 Karaya Road, Calcutta-17 (a); BH/3611A, 5-3-64 (b); (A) Emperol thinners, n. c. retarder (d); 12-8-64 (e).

25. Messrs. Waghela Industries (Private) Ltd., Nutangonj, Bankura (a); BK/358A, 25-8-58 (b); (A) Mustard oil, empty tins and drums (d); 28-7-64 (e).

26. (S) Shri Bejoy Krishna Dutta carrying on business under the trade name Bejoy Krishna Dutta (for) Panchanan Dutta and Chittaranjan Dutta, Jhantipahari, Bankura (a); BK/411A, 6-8-59 (b); 28-7-64 (e).

27. Shri Mohanlal Dutta and Shri Bhutnath Dutta carrying on business under the trade name Messrs. Oriental Tea Stall, Chawkbazar, Bankura (a); BK/461A, 10-1-61 (b); (A) Aerated water, coconut oil, ghee, tooth paste, powder, tooth brush, scented oil, perfumery and snow, toilet powder, butter (d); 28-7-64 (e).

28. (S) Shri Sujoy Kumar Mondal carrying on business under the trade name Sujoy Kumar Mondal (for) Shri Sisir Kumar Mondal carrying on business under the trade name Sisir Kumar Mondal, Peardoba Railway Station, Peardoba, Bankura (a); BK/487A, 22-8-61 (b); 30-7-64 (e).

29. (S) Shri Bhanwarlall Bothra, Shri Hansraj Bothra and Shri Nirmal Kumar Bothra (minor) represented by his father and natural guardian Shri Punamchand Bothra carrying on business under the trade name Bhairudan Bhanwarlall (for) Shri Bhanwarlall Bothra, Shri Hansraj Bothra and Shri Nirmal Kumar Bothra, minor, represented by his father and natural guardian Shri Punamchand Bothra carrying on business under the trade name Bhairabdan Bhowrilal, Satalkuchi Road, Mathabhanga, Dist. Cooch Behar (a); CB/126A, 20-3-51 (b); 14-8-64 (e).

30. Shri Sunil Kumar Paul carrying on business under the trade name Sunil Kumar Paul, Balarampur, Dist. Cooch Behar (a); CB/931A, 27-6-62 (b); (A) Tea, gazette papers, jute twine, cocoanut and groundnut oil, empty bags, tinned barley, scents, brass utensils (d); 17-8-64 (e).

31. (S) Messrs. Prithiraj Pugalia, Doulatram Pugalia, Mahal Chand Pugalia, Surathmal Pugalia, Bhowrilal Nahata and Mohanlal Nahata carrying on business under the trade name Bhowrilal Bijoy Kumar (for) Messrs. Prithiraj Pugalia, Doulatram Pugalia, Mahal Chand Pugalia, Surathmal Pugalia and Bhowrilal Nahata carrying on business under the trade name Bhowrilal Bijoy Kumar, Bhowaniganjbazar, Cooch Behar (a); CB/364A, 7-5-52 (b); 18-8-64 (e).

32. (S) Janab Sahabuddin, Janab Bakridan Mea, Janab Juman Sk., Janab Mohammed Khalil and Janab Muharrum Ali carrying on business under the trade name India Tin Trading Co. (for) Messrs. India Tin Trading Co., 145B Chittaranjan Avenue, Calcutta (a); CL/2849A, 28-8-57 (b); 7-8-64 (e).

33. (S) Messrs. P. R. Tekriwala, S. R. Tekriwala and M. R. Tekriwala carrying on business under the trade name Sreeram Santosh Kumar (for) Messrs. Sreeram Santosh Kumar, 56 Chittaranjan Avenue, Calcutta (a); CL/2123A, 10-2-51 (b); 7-8-64 (e).

34. Shri Manphul Sharma carrying on business under the trade name Devendra Kumar & Co., 39 Tara Chand Dutta Street, 3rd floor, Calcutta (a); CL/3595A, 28-8-63 (b); (A) Hessian cloth, hessian twine and jute canvas (d); 8-8-64 (e).

35. Shri Arun Bose (Proprietor) carrying on business under the trade name Messrs. Navajiban Press & Publicity Co., (S) 23A Giri Babu Lane, Calcutta-12 (for) 6 Hastings Street, Calcutta-1 (a); (S) CL/3744A (for) EL/3482A (b); 8-8-64 (e).

36. Madanlal Grover, Ramesh Chandra Grover and Virendra Kumar Grover carrying on business under the trade name Grover Brothers, P-39/40 Ezra Street, Calcutta (a); CL/3588A, 19-8-63 (b); (A) Aromatic chemicals (d); 8-8-64 (e).

37. Jagmohan Govindjee, Purshottam Sundardas, Khatau Sundardas, Haridas Sundardas and Sakerbai carrying on business under the trade name Damodar Hansraj, 2 Manook Lane, Calcutta (a); CL/662A, 24-9-41 (b); (A) Fuel injections equipment for stationery and automobile diesel engine and portable electrical tools and its parts (d); 8-8-64 (e).

38. (S) Messrs. Parmeshwarlal Khemka, Biswanath Khemka, Mahabirprasad Khemka and Sham Sundar Khemka carrying on business under the trade name Parmeshwarlal Biswanath (for) Messrs. Parmeshwarlal Khemka and Biswanath Khemka carrying ono business under the trade name Parmeshwarlal Biswanath, 56 Chittaranjan Avenue, Calcutta, (A) Ghusuri, Howrah-1 (a); CL/227B, 30-1-60 (b); 8-8-64 (e).

39. Shri K. N. Daftary carrying on business under the trade name Natwarlal N. Daftary, 46 Ezra Street, Calcutta (a); CL/2174A, 26-4-51 (b); (A) Small handicrafts for household use and adornement (d); 8-8-64 (e).

40. Shri Paptlal Bhanjibhai Dhamsania, Umedlal Dayabhai Kamani and Mohanlal Devji Patel carrying on business under the trade name Messrs. Ratilal Dharamshi & Co., 55 Canning Street, Calcutta (a), CL/2666A, 8-2-47 (b); (D) Cardamon, cummin and fennel seeds, (A) Polythene bags and containers, alkathene film (d); 12-8-64 (e).

41. Messrs. Model Engineering Works (Private) Ltd., (S) 56/1 Canning Street, Calcutta (for) 16A Raja Nabakisen Street, Calcutta-5 (a); (S) CL/3747A (for) SH/2826A (b); 12-8-64 (e).

42. (S) Messrs. Devidas Bhojraj Advani, Manohar Bhojraj Advani and Shrimati Chetibai Bhojraj Advani carrying on business under the trade name Globe Electric & Trading Co. (for) Messrs. Globe Electric & Trading Co., 54 Ezra Street, Calcutta (a); CL/1591A, 27-3-48 (b); 13-8-64 (e).

43. Shri Kishan Kapoor (Proprietor) carrying on business under the trade name Messrs. Hind Traders, 85 Netaji Subhas Road, Calcutta (a); CR/2721A, 18-11-57 (b); (D) Hardware and mill stores, (A) Pipes after the word "corcks" (d); 7-8-64 (e).

44. (S) Messrs. Jashbhai Chhotubhai Patel, Shantibhai Raojibhai Patel and Prafulla Chandra Raojibhai Patel carrying on business under the trade name Messrs. Universal Graphite & Mineral Products (for) Messrs. Jashbhai Chhotubhai Patel, Shantibhai Raojibhai Patel, Khutabhai Jashabhai Patel and Prafulla Chandra Raojibhai Patel carrying on business under the trade name Messrs. Universal Graphite and Mineral Products, 34 Strand Road, Calcutta (a); CR/3024A, 31-5-60 (b); (A) Crucibles after the words "packing materials in the manufacturing column I" (c); 8-8-64 (e).

45. Messrs. Chandi Charan Mitra & Co. Ltd., (S) 146/2 Old Chinabazar Street, Room No. 25, Calcutta (for) 96 Old Chinabazar Street, Calcutta (a); CR/206A, 30-10-41 (b); 8-8-64 (e).

46. Shrimati Susama Rani Kumar (Proprietress) carrying on business under the trade name Messrs. Coomar Trading Co., 26 Netaji Subhas Road, Calcutta (a); CR/3000A, 15-3-60 (b); (A) Jin grow, hessian cloth, tapest ribbons, gun arabic after the words "beaming and couplings" (d); 10-8-64 (e).

47. Shri Subikash Dey (Proprietor) carrying on business under the trade name Western Engineering Co., 135 Canning Street, Calcutta (a); CR/2851A, 28-1-59 (b); (D) Machine parts and insert oil well machine parts after the words "iron structures" (c); (D) Hardware, 10-8-64 (e).

48. Messrs. Hooghly Printing Co. Ltd., 8 Clive Row, Calcutta (a); CR/626A, 28-9-41 (b); (A) Lubri-

cating oil, grease, punice powder, sriril, cotton waste, gas and rubbawash (c); 10-8-64 (e).

49. The Hooghly Mills Co. Ltd., 10 Clive Row, Calcutta (a); CR/2677A, 23-9-41 (b); (A) (3) Consumable stores: Batching oil, coal, coke, industrial gases, chemicals required for jute manufacturing, electrodes, starch, machine oil, lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Iron and non-ferrous castings after the word "munitions" (c); 10-8-64 (e).

50. (S) Messrs. A. H. Khairulla, Yusuf A. Khairu'la, Taher A. Khairulla and Mohamed A. Khairulla carrying on business under the trade name Messrs. Calcutta Marine Stores Supply (for) Shri Abdul Ali H. Khairulla (Proprietor) carrying on business under the trade name Messrs. Calcutta Marine Stores Supply, 40/3 Strand Road, Calcutta (a); CR/1271A, 17-7-47 (b); 8-8-64 (e).

51. Shri Mangal Chand Bengani (Proprietor) carrying on business under the trade name Messrs. General Machinery Mart, 10 Jackson Lane, Calcutta (a); CR/3413A, 7-12-63 (b); (A) Water pumps, electric cable and cable sockets, cartage, fuses (d); 12-8-64 (e).

52. Messrs. Serampore Industries (Private) Ltd., (S) 5 Synagogue Street, Calcutta (for) 135 Canning Street, Calcutta (a); CR/3154A, 6-10-61 (b); 13-8-64 (e).

53. (S) Shri Vidyasagar Kejriwal (Proprietor) carrying on business under the trade name Bearing Service Co. (for) Shri P. L. Shah and Shri Vidyasagar Kejriwal (Partners) carrying on business under the trade name Messrs. Bearing Service Co., 26 Waterloo Street, Calcutta (a); EL/3646A, 1-2-57 (b); 17-8-64 (e).

54. Shri Monoharlal (Proprietor) carrying on business under the trade name Monoharlal & Co., 3 Mangoe Lane, Calcutta (a); EL/2761A, 19-5-63 (b); (D) Hardware mill stores, (A) (1) Rods, (2) Bolts, nuts, machine screws and washers, (3) Foot rule fore Jold, (4) Steel measuring tape, (5) Wrenches and Spanners, (6) Pliers blade cutter, (7) Hinges, (8) Spade shovel hammer, drill reamers, gear cutter, shafting and pul'eys (d); 18-8-64 (e).

55. Messrs. Nirmal Kumar Sarawgi and Shyamlal Sureka carrying on business under the trade name Ashoka Textile Mills, 3/1 Esplanade East, Calcutta (a); EL/3484A, 6-10-61 (b); (A) (3) Consumable stores: Dyers, aniline oil, b. o. c. oil, bleaching powder, caustic soda, soda ash, sodium sulphite, sodium silicate, sodium hydro sulphite, sodium nitrate, sodium acetate, sodium thio-sulphate, sodium bychromite, hydrozen peroxide, sulphuric acid, hydro chloric acid, potasium bicranite, sulphate of alumina, shellac blonde, shellac solution, softening solution, methyl ethyl kelone, di-methyl pthalate, acetone, cellulose acetate, tagging (film), adinol t. gel, atrazol a, atrasal c. n. conc. soluptol. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tape and laces (c); 18-8-64 (e).

56. Shri Amar Nath Sett carrying on business under the trade name Messrs. Commercial Distributors & Agencies, 28 Goshala Road, Liluah, Howrah (a); HW/2303A, 4-9-61 (b); (A) Oxide of iron, graphite, nitrobenzene, lead nitrate, metallic naphthenates antimony oxides, wire nails, wire mesh, pipes and pipe fittings, valves and cocks, iron and steel sections and packing papers (d); 18-7-64 (e).

57. (S) Messrs. Ram Chandra Middya and Sachindra Nath Middya carrying on business under the trade name Messrs. Sreeram Iron Works (for) Shri Ram Chandra Midday carrying on business under the trade name Messrs. Srecram Iron Works, 1/1 Sarat Dutta Lane, Howrah (a); HW/890A, 17-1-49 (b); 27-7-64 (e).

58. (S) Shrimati Pusparani Mondal carrying on business under the trade name Messrs. S. P. Industries (India) (for) Messrs. Shyamapada Patra, Rajat Kumar Hazra, Amarendra Nath Hazra and Shrimati Pusparani Mondal carrying on business under the trade name S. P. Industries (India), 11/2 Brindaban Mallick Lane, Howrah (a); HW/2590A, 20-9-63 (b); 14-8-64 (e).

59. Shri Biswcswar Shome (Proprietor) carrying on business under the trade name Messrs. Orient Engineering Co., (S) 12 Maharshi Debendra Road, Calcutta (for) 8/2 Hastings Street, Room No. 18, 3rd floor, Calcutta (a); (S) JK/3349A (for) EL/3401A (b); 7-8-64 (e).

60. (S) Rajendra Nath Mullick & Co. (Private) Ltd. (for) Messrs. Rajendra Nath Mullick & Co. Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/14B, 14-10-41 (b); (A) Skelp and electrical sheet (d); 8-8-64 (e).

61. Messrs. Bishambhar Dayal Gupta and Shamaldas B. Seth (Partners) carrying on business under the trade name Best Singer Corporation, 4/1/1B Haraprosad Dey Lane, Calcutta (a); JK/3065A, 18-5-60 (b); (A) Fountain pens, ball point pens, shaving brush after the words "Tobacco pipes" (c); (A) Safety razor, fountain pens, ball point pens and shaving brush (d); 10-8-64 (e).

62. Shri Jeewanmull Surana (Proprietor) carrying on business under the trade name Messrs. Hind Replastics, 4/1 Haraprosad Dey Lane, Calcutta (a); JK/3175A, 27-4-62 (b); (A) (1) Plastic goods for sale, (D) Polythene coloured powder, polythene belt, polythene pipes, polythene cane for sale (c); 11-8-64 (e).

63. Shri Ramsingh Goyal, Shri Srichand Goel and Shri Daulatram Goyal carrying on business under the trade name Messrs. Mohendra Steel Traders, (S) 20 Maharshi Debendra Road (3rd floor), Calcutta (for) 26/A Mahendra Sreemany Street, Calcutta (a); (S) JK/3352A (for) MK/3625A (b); 13-8-64 (e).

64. Messrs. Chaudhary Iron Co. (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a); JK/3344A, 13-7-64 (b); (A) Machinery in column 2 after the words "Raw materials in column 1" (c); 13-8-64 (e).

65. Messrs. Guradas Seal and Mrityunjoy Laha carrying on business under the trade name Seal Laha & Co., 3 Nalini Sett Road, Calcutta (a); JK/3269A, 26-8-63 (b); (A) Water bottles, french chalk, rain coat, wire nails and panel pins, dog chuks, g. i. turn

buckles and straining screws, porcelain insulators, 'u' bolts and clamps, leather safety belts, hammers, aprons made of leather, presphan and leathroid paper, bright steel shafting, link clips, leather conveyor belts and seamless belts (d); 13-8-64 (e).

66. Shri Ranjiwan Deora (Proprietor) carrying on business under the trade name United India Traders, 71 Burtolla Street, Calcutta (a); JK/3230A, 28-12-62 (b); (A) Roll films, photographic papers, cut films, plates, camera and its accessories, enlargers, albums and photo corners, photographic chemicals, photographic mounts and frames photo flood lamp, flash bulb (d); 18-8-64 (e).

67. (S) Shri Bakshiram Maheswaria (Proprietor) carrying on business under the trade name Laduram Jugal Kishore (for) Messrs. Laduram Maheshawaria and Bakshiram Maheswaria carrying on business under the trade name Laduram Jugal Kishore, 22 Burtolla Street, Calcutta (a); JK/2807A, 17-4-57 (b); 19-8-64 (e).

68. Madan Mohan Saha (Private) Ltd., (S) 74A Nalini Sett Road, Calcutta (for) 27 Sova Bazar Street, Calcutta (a); (S) JK/3354A (for) SH/1806A (b); 20-8-64 (e).

69. Shri Shew Prosad Lakhotia carrying on business under the trade name Messrs. S. L. Trading Co., 37 Netaji Subhas Road, Calcutta (a); LR/3479A, 10-8-63 (b); (A) Phospher-bronze sheet, trolley wheel, posthole digger, axle, axle box (d); 8-8-64 (e).

70. Shrimati Eva Raha carrying on business under the trade name Messrs. Barin & Company, 12B Netaji Subhas Road, Calcutta (a); LR/3489A, 10-9-63 (b); (A) Chain pulley block and traversing jack (d); 8-8-64 (e).

71. Sarbasri Ram Kumar Kejriwal, Nawal Kishore Kejriwal, Harkishore Kejriwal, Chandra Kishore Kejriwal and Indra Kishore Kejriwal carrying on business under the trade name Messrs. Ram Kumar Kejriwal & Co., 7 Lyons Range, Calcutta (a); LR/699A, 29-9-41 (b); (A) Linseed oil, chillied iron shots grits (d); 8-8-64 (e).

72. Messrs. Sree Kisan Mundra and Panna Lal Mundra carrying on business under the trade name Messrs. Sree Kisan Pannalall, 16 India Exchange Place, Calcutta (a); LR/3525A, 21-12-63 (b); (A) Calcium slearates, aluminium slearates, potassium fluoride and bleaching powder (d); 8-8-64 (e).

73. Messrs. Jardine Henderson Ltd., 4 Clive Row, Calcutta (a); LR/1339A, 31-3-47 (b); (A) Rubber seals (oil and grease), rubber 'o' ring, rubberised trolley wheels and steel sections including angles and panels (d); 10-8-64 (e).

74. Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta (a); LR/1517A, 17-6-48 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, chemical, coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (1) Insecticides and disinfectant products, (2) Indian rubber valves, (3) Gasket, (4) Mechanical rubber goods, (5) Hose connections, (6) Indian rubber solution, (7) Ebonite goods, (8) Insulating material (9) Paints, lackers, varnishes, (10) Cinder concrete (11) Water proofing materials, (12) Foam concrete (13) Cement hardners, (14) Bitumen and soft and hard boards, (15) Bitumenised products and (16) Magnesia boards (for) (1) Any other raw materials (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacturing plywood battens, linnings and fittings for tea chests, bobbins, d. d. t. insecticides and disinfectant products, Indian rubber valves, gasket, mechanical rubber goods, hose connections, Indian rubber solutions and mechanical ebonite goods, insulating materials for sale, (A) (1) Insulating rock wool, (2) Rubber canvas hoses, (3) Rubber tiles, (4) Rubber sheets, (5) Rubber wheels, (6) Rubber valves, (7) Rubber bearing, (8) Rubber mouldings, (9) Rubber tubes, (10) Ebonite and bakelite sheets, rods and tubes, (11) Fibre rods, sheets and tubes, (12) Electrical insulating tapes, (13) Asbestos packing and asbestos cords and sheets, asbestos jointing, (14) Floor hardeners, (15) Concrete admixtures, (16) Cement paints, (17) Waterproofing cements, (18) Cotton and canvas hose, (19) Iron sheets, (20) Nickel, brass, copper and gunmetal rings and sheets, (21) Lime sulphur, (22) Paints, (23) Machine parts, (24) Glass tubes and sight glasses, (25) Rubber and leather bellings, (26) Ferrous and non-ferrous valves and gauges, (27) Boiler compound, (D) (1) Building and plumbing materia's or fixtures required for execution of contract, (2) Sprayers, (3) Steel doors and windows, (4) Cloth, (5) Rationed articles, (6) Ghee, (7) Building materials, (8) Wrapping paper, (9) Tanning extract, (10) Tea chest and fittings, (11) Boggins, (12) Manila, (13) Hemp, (14) Button lac, (15) Seed lac, (16) Lac, (17) Manufactured rubber and ebonite and all darivaties, (18) Electrical insulation of electric goods, (19) Asbestos cotton and canvas, (20) Cable (21) Wires, (22) Packings, (23) Brass, (24) Gunmetal (25) Iron, (26) Steel, (27) Tyres, (28) Cycle rims, (29) Mechanical rubber goods (d); 10-8-64 (e).

75. Messrs. Snow White Food Products Co. Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/1159A, 13-10-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (i) Oil and bye products and (ii) Oxygen (c); (D) Refined groundnut and coconut oil, printed labels, cloth, raw groundnut oil, coconut oil, (A) Roofing felt (rolls) and paper waterproof bitumen (d); 11-8-64 (e).

76. Shri S. K. Mondal carrying on business under the trade name Messrs. Alliance Hardware Trading Co., 19 Strand Road, Calcutta (a); LR/2145A 11-9-51 (b); (D) M. s. pines, kodali, locket, pulleys stainless sheet, stainless bar, graphite moulding power, (A) M. s. pipes, kodali, lock pulleys, stainless steel sheet, stainless steel bar, graphite moulding powder (d); 11-8-64 (e).

77. Messrs. Bangur Brothers Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/1383A, 26-8-47 (b); (A) Hessian cloth, twill sacking, hessian bags, carpet backing, jute twine, tarpaulin cloth, jute felt, gunny bags, (D) Hessian and gunny (d); 12-8-64 (e).

78. Shri Manindra Dutta carrying on business under the trade name Messrs. Calcutta Traders Syndicate, 12B Netaji Subhas Road, Calcutta (a); LR/3119A, 4-12-59 (b); (A) Tea (d); 12-8-64 (e).

79. (S) Messrs. Subhas Chandra Dhur and Suhas Chandra Dhur carrying on business under the trade name Messrs. Kanay Lall Dhar (for) Messrs. Kanay Lall Dhar, 11 Swallow Lane, Calcutta (a); LR/694A, 28-9-41 (b); 13-8-64 (e).

80. (S) Messrs. Meleng Tea Estate Ltd., 21 Netaji Subhas Road, Calcutta (for) Meleng Estate, 21 Netaji Subhas Road, Calcutta (a); LR/1562A, 26-9-41 (b); 13-8-64 (e).

81. Shri Nripendra Nath Gupta and Shri Jagadish Ch. Sen (Partners) carrying on business under the rade name Messrs. Parvati Traders, 3A Kasi Bose Lane, Calcutta-6 (a); MK/3340A, 16-9-61 (b); (A) Galvanised corrugated sheets, c. i. scraps, fabricated n. s. channels, fabricated m. s. plates, fabricated m. s. heets (d); 14-8-64 (e).

82. Shri Narayan Prosad Saraf (Proprietor) carrying on business under the trade name Messrs. Kalyani Trading Company, 38-1 Ramtanu Bose Lane, Calcutta a); MK/2520A, 23-9-54 (b); (A) Electrolytic copper ube, tee and elbow bend after the word "Battery" d); 14-8-64 (e).

83. Shrimati Kamala Devi Bhagat, Shri Vishwamhar Nath Bhagat, Shrimati Siksha Devi Bhagat and hrimati Puspa Devi Bhagat (Partners) carrying on usiness under the trade name Messrs. Banshidhar remsukhdas, 7 Vivekananda Road, Calcutta (a); IK/2291A, 2-11-45 (b); (A) Mohua oil after the ords "Oil seeds" (d); 14-8-64 (e).

84. (S) Shrimati Lekha Bose and Shri Nisith umar Bose carrying on business under the trade ame Bose & Company (for) Shrimati Lekha Bose rrying on business under the trade name Messrs. ose & Company, 15 Joynarayan T. P. Lane, alcutta-11 (a); MK/3439A, 14-6-62 (b); 14-8-64 (e).

85. (S) Shri Jagannath Prasad Shaw carrying on usiness under the trade name Messrs. Ram Sevak gannath (for) Messrs. Ram Sevak Jagannath, 76 mherst Street, Calcutta, Calcutta (1) (a); (S) IK/159B (for) BDI/159B (b); 18-8-64 (e).

86. (S) Shri Paresh Chandra Das carrying on siness under the trade name Messrs. Dass Brothers or) Messrs. Dass Brothers, 77 Hari Ghosh Street, alcutta (a); MK/1322A, 31-3-47 (b); (S) (1) Raw aterials: Ghee, sugar, flour, spices, (3) Consumable ores, viz., coal. Provided that all goods for which emption from payment of sales tax is claimed are tended for use in the actual process of manufacture the goods named below: Sweetmeat and dadhi r sale (for) Ghee, sugar, coal, flour, spices and 1, 2 3. Certified by the purchasing dealer to be required r use in any process in the manufacture of sweeteat and dadhi for sale (c); 18-8-64 (e).

87. Shri Narendra Singh Bhandari and others rrying on business under the trade name Bharat terprises, 10 Railway Market, P. O. Kharagpur, idnapore, Natunganj, Bankura (Branch shop) (a); N/123B, 27-7-62 (b); (A) Readymade body on assis (d); 8-8-64 (e).

88. Shri Pitamber Das Jain carrying on business under the trade name Mahabir Rice Store, NTE, 204 Golebazar, P. O. Kharagpur, Midnapore (a); MN/1447A, 16-6-59 (b); (D) Cement (d); 8-8-64 (e).

89. Shri Barun Bikash Paul carrying on business under the trade name Barun Bikash Paul, Railway Market, P. O. Kharagpur, Dist. Midnapore (a); MN/1537A, 30-5-61 (b); (A) (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Bricks (c); 11-8-64 (e).

90. (S) Messrs. Abbasbhai Sarafaly and Moizbhai Taiyabali (Partners) carrying on business under the trade name Union Pipe Fitting Co. (for) Messrs. Abbasbhai Safer Ali, Abed Ali Safer Ali and Sarfuddin Mohammed Ali (Partners) carrying on business under the trade name Union Pipe Fittings Co., 109 Netaji Subhas Road, Calcutta (a); MR/2505A, 30-1-59 (b); 19-8-64 (e).

91. Messrs. Balkishan Dhanani and Ramanlal Dhanani (Partners) carrying on business under the trade name Messrs. Balkishan Ramanlal, 157 Netaji Subhas Road, Calcutta (a); MR/1473A, 25-5-48 (b); (D) Stationery, toilet goods (d); 18-8-64 (e).

92. Messrs. Mahadolal Gourisaria, Shyam Sundar Gourisaria, Lachminarayan Fatehpuria, Satya Fatehpuria and Sm. Rukmini Devi Fatehpuria carrying on business under the trade name Sree Annapurna Dyeing Factory, 85 Jamunalal Bazaz Street, Calcutta (a), MR/1183A, 20-1-45 (b); (D) After the words "manufacture of the goods named below" (i) Dyed yarn, (ii) Dyeing yarn and cloth and (iii) Washing hosiery piece goods and yarn. (A) After the words "manufacture of the goods named below": (i) Dyed, bleached yarn and piece goods (c); 19-8-64 (e).

93. (S) Messrs. Ghewar Chand Rampuria, Roop Chand Rampuria, Asha Devi Rampuria and Gulab Devi Rampuria carrying on business under the trade name G. R. Industries (for) Messrs. G. R. Industries, 25 Jessore Road, Dum Dum, Calcutta-28 (a); PG/1996A, 29-9-41 (b); 7-8-64 (e).

94. Messrs. Laxmi Narayan Chopra, Mahinder Kumar Chopra, Ranjit Kumar Chopra and Billy Chopra carrying on business under the trade name Chopra Motors, 139 Regent Park, Tollyganj, Calcutta-40 (a); PG/1626A, 10-12-49 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants intended for use in the manufacture of. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile bodies of all types (for) Iron steel products, aluminium, brass, chromium plates, metal sheets, leather, rexine, mirrors, flat glass, paints, varnishes, electrical goods and tools and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of bus bodies, station wagons, truck bodies for sale (c); 8-8-64 (e).

95. (S) Messrs. Jamunabai Patel, Narayan Patel, Bhanjee Patel, Shiwjee Patel, Mawjee Patel and Shiwgan Patel carrying on business under the trade name Shiwjee & Coy (for) Messrs. Lakshmsi Patel, Bhanjee Patel, Shivjee Patel, Hansraj Patel, Velji Patel, Keshra Patel, Mavji Patel and Shivjan Patel carrying on business under the trade name Shiwjee & Coy, 476 Diamond Harbour Road, Behala, Calcutta-34 (a); PG/1350A, 3-11-51 (b); 10-8-64 (e).

96. Messrs. Metores Corporation (Private) Limited carrying on business under the trade name Messrs. Metores Corporation (Private) Limited, (S) 7 Sourin Roy Road, Behala, Calcutta-34 (for) 90/N Block 'E' New Alipore, Calcutta-33 (a); (S) PG/3073A (for) AL/911A (b); 10-8-64 (e).

97. Messrs. Metores Corporation (Private) Limited carrying on business under the trade name Messrs. Metores Corporation (Private) Limited, 7 Sourin Roy Road, Behala, Calcutta-34 (a); PG/3073A, 9-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., dies. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mica products (c); 13-8-64 (e).

98. Shri Gurcharan Singh Sethi carrying on business under the trade name Sethi Brothers, 14 Bentinck Street, Calcutta (a); RB/559A, 30-9-53 (b); (A) Electrical fluorescent tubes, switches, starters, conduit pipes and g. i. stay wires (d); 18-8-64 (e).

99. Shri Krishna Chandra Poddar carrying on business under the trade name Kaycee Agencies, (S) 5 Mission Row, Calcutta (for) 4 Bankshall Street, Calcutta (a); (S) RB/1486A (for) FL/3400A (b); 19-8-64 (e).

100. Messrs. Sukumar Paul, Saktipada Paul and Ajit Kumar Paul carrying on business under the trade name India Mills Stores Supply, (S) 14/2 Old Chinabazar Street, Calcutta (for) 22 Netaji Subhas Road, Calcutta (a); (S) RB/1485A (for) LR/3433A (b); 19-8-64 (e).

101. Messrs. Md. Arfeen Shamsi and Iqbal Jahen Begam carrying on business under the trade name M. A. Shamsi & Company, 43/3/A Canning Street, Calcutta (a); RB/1266A, 30-9-61 (b); (A) Neutral glass ampoul tubes (d); 20-8-64 (e).

102. Shrimati Dhapi Debi, Shrimati Jhimi Debi, Shrimati Sur Devi, Shrimati Kishar Debi, Shrimati Bhawari Debi, Shrimati Bimala Debi Periwal, Shrimati Narayani Debi, Shri Madanlal Maheswari, Shri Mahabir Prasad Maheswari and Shri Malchand Sarda (Partners) carrying on business under the trade name Messrs. National Saw & Plywood Works, 46 Strand Road, Calcutta (a); RJ/258B, 6-7-61 (b); (A) Battum, lining, tea chest, commercial plywood, tea chest fittings, tea chest shook (d); 18-8-64 (e).

103. Shri Mahabir Prasad Agarwala and Shri Omprakash Agarwala (Partners) carrying on business under the trade name Messrs. Shree Mahabir Co., 75 Cotton Street, Calcutta (a); RJ/2652A, 20-1-56 (b); (A) (1) Raw materials: Jute, hessian, canvas and twine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Jute bags, hessian bag canvas bag and hessian strips (c); 19-8-64 (e).

104. (S) Messrs. Sukdev Ch. Show, Basudeb Shaw Amar Nath Shaw, Gajendra Nath Shaw and Joydi Ch. Saha carrying on business under the trade nam Basudev Rope Works (for) Messrs. Sukdev Ch. Shaw Basudev Shaw, Amar Nath Show, Gajendra Na Saha carrying on business under the trade nam Basudev Rope Works, 11/1 Hurro Chandra Mullic Lane, Calcutta-5 (a); SH/2295A, 9-2-51 (b); 7-8-((e).

105. Messrs. Prem Singh Bhandari, Ridhkara Somani and Ramparkash Sett (Partners) carrying o business under the trade name Motihari Saw Mil (S) 28/2 Hara Kristo Sett Lane, Calcutta-50 (fo 9/1/1A Gouri Bari Lane, Calcutta-4 (a); (S) SH/3519 (for) MK/3284A (b); 7-8-64 (e).

106. Messrs. Radha Krishna Khaitan & Son (Private) Ltd., (S) 6 Nawab Dilarjunge Road, Calcutt (for) 31 Chittaranjan Avenue, Calcutta (a); (S SH/3517A (for) SL/3696A (b); 7-8-64 (e).

107. Shri Nihar Ranjan Roy Chowdhury carryin on business under the trade name Timber Traders & Co., 2 Ballav Street, Calcutta (a); SH/1690A, 20-4-5 (b); (A) (1) Raw materials: Hinges, iron rods screws, nails, bolts, window glasses, sized timber and paints, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed ar intended for use in actual process of manufacture o the goods named below: Doors, windows, wooder cabinets and wooden furniture (c); 8-8-64 (e).

108. Shri Mukundalal Das (Proprietor) carryin on business under the trade name Messrs. Fast & West Industries, 15/2/7 Sreenath Mukherjee Road Calcutta (a); SH/3178A, 16-2-62 (b); (A) Measuring glass, brass pump complete (d); 8-8-64 (e).

109. (S) Md. Mustaque Ahmed Ansari (Proprietor) carrying on business under the trade name Messrs. Mustaque Ahmed Ansari (for) Messrs Mustaque Ahmed Ansari, 72 Belgachhia Road, Calcutta (a); SH/2544A, 26-4-57 (b); (A) Waste polythene scrap, waste dust lead and waste aluminium foils (d), 8-8-64 (e).

110. (S) Messrs. Purnima Rani Bose and Prasanta Kumar Bose carrying on business under the trade name Radio Technics (for) Shrimati Purnima Bose carrying on business under the trade name Radio Technics, 64A Jatindra Mohon Avenue, Calcutta-5 (a); SH/2217A, 16-9-53 (b); 10-8-64 (e).

111. Shri Madan Mohon Paul carrying on business under the trade name M. M. Paul & Co., 203A Maharshi Debendra Road, Calcutta (a); SH/2589A, 10-9-57 (b); (D) Electrical goods and non-ferrous metals, (A) Bright steel rod, iron rod and bakelite sheets (hylam and sunlam) bakelite tubes, bakelite rod, s. r. v. p. paper, empire cloth, empire tape, other (powerflex) electrical tapes, cloth tapes, cotton tapes, cotton webbing tapes, empire sleeving, presphon papers, fibre sheets, rods and tubes, brass and copper swating socket (cable sockets) wires and cables both low and high voltage tumbler, switches both low and high voltage, main switches both low and high vol-

tage, conduit pipes and accessories, electrical lamps, flood lights, enamel and aluminium, glass shades, porcelain plug and base both high and low voltage, h. t. tape, porcelain pipes and other porcelain materials. Insulator and other insulated materials both high and low voltage and overhead, cable join box, g. i. wire, jum nuts, flexible pipe, glass globes, brass pins, wooden materials for electrical purpose i.e., board block, batten etc., rubber mats and other rubber materials for electrical purpose, fibre glass tape and cloth, heater, iron lamps electrical, table lamp with shades, fluorescent tubes and accessories, starters, operating rod and operating coils, paxolin paper, felt cloth, holders, bushes, chokes, knife switches, street-light fittings with accessories, metal plugs and iron plugs, mica, fibre rod, porcelain beads and connectors, cotton sleevings, porcelain fuses and b. l. fuses, p. v. c. and plastic tapes, tubes, sheets, balkhead fittings, w. t. fittings, bakelite washer, brass washer, fibre washer, rubber washer, etc., bakelite bush, fluxite, earth plate, stray rods with accessories, black tapes, ceiling rose etc., sleeving, motor, fans, carbons, ebonite sheets, rods and tubes, mica sheet, tube and rod, varnish, compounds, cork sheets, asbestos sheets, tapes, syndanio sheets, nicrom wires, silk tape, uraka wire and other resistance wire, electric lamps, ebonite sheets and other electrical accessories, etc., micanite tube, rod. Copper strips, copper sheets, copper wires, copper tapes, copper rods, brass strips, brass sheets, brass rods, flex, braided tapes, copper braided tapes, cables, chord, copper twisted rope, d. c. c. wire, d. s. c. wires, super enamelled copper wire, copper flat, bushbers, silicon bronze rod, silicon bronze wire, copper pipe, brass pipe brass inserts, brass contract, aluminium sheets, rods, flats, strips etc., spindles, g. m. bush, metallic nut and bolts, brass eyelet, silicon bronze sheet, aluminium wire (d); 13-8-64 (e).

112. Messrs. E. P. Allam of India Ltd., 31 Chittaranjan Avenue, Calcutta (a); SL/3983A, 30-4-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: All types of vibrators and vibrating equipments (c); 7-8-64 (e).

113. Messrs. Stein Atkinson Stordy Ltd., 31 Chittaranjan Avenue, Calcutta (a); SL/3819A, 17-3-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Industrial furnaces (c); 7-8-64 (e).

114. (S) Messrs. Rukaiyya Bai and Md. Ebrahim Ismail (Partners) carrying on business under the trade name Messrs. F. M. Ibrahim (for) Messrs. Fakir Md. Ibrahim and Md. Ebrahim Ismail (Partners) carrying on business under the trade name Messrs. F. M. Ibrahim, 34 Robert Street, Calcutta (a); SL/2213A, 24-7-51 (b); 7-8-64 (e).

115. Shri Adhir Mohon Mullick, Shri Bireswar Mullick, Shri Biseswar Mullick and Shri Bhubaneswar Mullick carrying on business under the trade name Messrs. College Stores, 55 College Street, Calcutta (a); SL/100A, 12-5-42 (b); (A) Toilet goods, cosmetics, glass wares, crockery, fountain pen, pencil, ink, flask, water carrier, tiffin carrier, tea, coffee, coco, torchlight, table lamps, electric bulbs, electric irons, bulbs, instrument boxes, ladies bags, toys, mouth organ, tinopal, ribbon, money bags, rubber cloths, playing cards, straps, butter, ghee, stoves (d); 11-8-64 (e).

116. Shri Ratan Singh Deo and Shri Puran Singh Negi carrying on business under the trade name Messrs. Deo Furniture Works, 27 Modon Boral Lane, Calcutta (a); SL 3754A, 8-8-61 (b); (A) Glass, asbestos sheets, colour, paints, sirish after the words "Corrugated sheet, in column 1 of raw materials" and "carpentry tools" in item 2 of plant, machinery spare parts and accessories (c); 11-8-64 (e).

117. (S) Messrs. Shib Krishna Bora, Madhusudan Bora and Bijoy Bora (Partners) carrying on business under the trade name Shib Krishna Bora (for) Messrs. Shib Krishna Bora, Luxmigunj Bazar, Chandernagore, Hooghly (a); SP/1046A, 26-8-55 (b); (D) Stationery goods, (A) Ghee in small tins, jelly, snow, coffee in packets, blades, tooth paste, tooth powder, bleaching powder in bottles, scented and un-scented hair oil in bottles and small tins, face-cream, scent, nail polish, rogue, shoe polish, writing ink, fit, butter, jam, sauce, squash, barley, paraffin and resin in loose condition (d); 7-8-64 (e).

118. (S) Shri Sawalram Agarwala, Shri Ram Ballabh Nemani and Shri Vishwanath Shah (Partners) carrying on business under the trade name Messrs. Vijay & Co. (for) Shri Sawalram Agarwala (Proprietor) carrying on business under the trade name Messrs. Vijay & Co., 3B Chowringhee Road, Calcutta (a); TL/986A, 12-6-46 (b); 14-8-64 (e).

119. Messrs. Universal Engineering Industries, (S) 2 Chowringhee Road, Calcutta (for) 7 Ahmad Mamooji Street, Liluah, Branch at 7 Ahmed Mamooji Street, Liluah (a); (S) TL/211B (for) HW/190B (b); 14-8-64 (e).

120. (S) Harkishindas Seeroomul (Proprietor) carrying on business under the trade name Messrs. Colombo Stores (for) Messrs. Colombo Stores, F60-65 New Market, Calcutta (a); TL/877A, 17-5-45 (b); 18-8-64 (e).

121. (S) Shri Kartick Chandra Dewan and Shri Balai Chandra Dewan (Partners) carrying on business under the trade name Messrs. Atlas Rubber Manufacturing Co. (for) Shri Khagendra Nath Dewan, Kartick Chandra Dewan, Balai Chandra Dewan and Mahendra Nath Dewan (Partners) carrying on business under the trade name Messrs. Atlas Rubber Manufacturing Co., 22 Phul Bagan Road, Calcutta (a); TL/2108A, 12-2-58 (b), 18-8-64 (e).

122. (S) Lachiram K. Karnani Mohandas K. Karnani, Murlidhar K. Karnani, Lal Chand K. Karnani and Sundardas K. Karnani (Partners) carrying on business under the trade name Messrs. Kishan Chand Tahilram Karnani (for) Lachiram K. Karnani, Mohandas K. Karnani, Murlidhar K. Karnani, Lalchand K. Karnani, Sundardas K. Karnani and Mur-

libai Kishin Chand Karnani (Partners) 57 Grant Street, Calcutta (a); TL/2494A, 1-12-61 (b); 19-8-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 276 C. T.—27th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. New Alipur Stores, 17/1 Alipur Road, Calcutta-27 (a); AL/52A, 11-2-49 (b); Oilman store, medicine, matches, provisions, stationery, cigarettes, perfumery, biscuit, lozenge (d); 10-8-64(e).

2. Chittaranjan Ghosh carrying on business under the trade name Messrs. De Ghosh & Co., 22/1A Russa Road, Calcutta (a); AL/416A, 4-5-44 (b); Piece goods, shirt, coat, readymade shirts, dhuties and sarees, woolen and silk cloth and hosiery goods (d); 13-8-64 (e).

3. Shri Krishna Bhusan Dutta (Proprietor) carrying on business under the trade name Messrs. Techems (India), 4 Sevak Vaidya Street, Calcutta (a); BH/3186A, 27-6-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., fuel, long cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pure and industrial chemicals (c); Scientific adparatus and appliances, chemicals (d); 8-8-64 (e).

4. Shri A. K. Chakrabarty carrying on business under the trade name Messrs. S. N. Dutta, 19A Lansdowne Place, Calcutta (a); BH/3040A, 13-2-59 (b); Paper (d); 8-8-64 (e).

5. Messrs. Goutham Pharmacy, 149/2 Rash Behari Avenue, Calcutta (a); AH/2255A, 20-9-51 (b); Drug, chemicals, ampoules, philes and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories (3) Consumable stores. Certified by the purchasing dealer to be required for use in any manufacture of mixture, powder, pills (c); Patent medicines, surgical and stationery articles (d); 11-8-64 (e).

6. Messrs. Dey Brothers. 212 Rash Behari Avenue Calcutta (a); BH/274B, 15-7-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., gold, silver, copper, bronze, mina, stone. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments (c); Gold, silver, stones, bronze, mina (d); 11-8-64 (e).

7. Messrs. Gahanalaya, 150 Rash Behari Avenue Calcutta (a); BH/2812A, 26-6-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumale stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments (c); E. p. n. s. articles (d); 11-8-64 (e).

8. Shri Ashutosh Banerjee carrying on business under the trade name Asutosh Banerjee, S. E. Railway Station, Bankura (a); BK/275A. 18-2-57 (b); Coal (d); 10-8-64 (e).

9. Messrs. Haripada Kuchlayan, Gopalgonj, Bishnupur, Bankura (a); BK/24A, 1-9-56 (b): (1) Raw materials, (2) Plant, machinery, spare parts, and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: German silver utensils (c); Brass, zink, copper (d). 11-8-64 (e).

10. Messrs. Universal Trading Agency, 31/102 Lower Chitpur Road, Calcutta (a); CL/1367A. 4-9-45 (b); Rubber goods (d); 7-8-64 (e).

11. Shri Behari Ram (Proprietor) carrying on business under the trade name Messrs. Behari Ram & Sons, A/8 & 9 Garrison Bazar, Fortwilliam, Calcutta (a); EL/2745A, 17-4-53 (b); Leather, nail, wax, yarn thread, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Shoe (c); Shoe (d); 20-8-64 (e).

12. Messrs. Ghanshyamdas Dalmia and Basantlall Dalmia (Partners) carrying on business under the trade name Sree Hosiery Mills, 29 Banstolla Street, Calcutta (a); JK/2259A, 1-3-51 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., yarn. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hosiery goods, (ii) Hosiery cloth (c); Hosiery goods (d); 11-8-64 (e).

13. Shri Hemanta Kr. Mukherjee carrying on business under the trade name Messrs. Mukherjee & Co., 20 Ultadanga Main Road, Calcutta (a); MK/2924A. 29-9-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the named below: Veneer and panel for sale (c); Veneer and panel (d);14-8-64 (e).

14. Shri Shyam Sundar Gorai and Shri Madan Mohan Gorai carrying on business under the trade name Radha Nath Rice Mill, Salboni, Midnapore (a): MN/1318A, 8-1-57 (b); (3) Consumable stores, viz., coal, lubricating oil and machine parts, gunny bags, jute twine, cane basket and bamboo matting. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Rice (c); 11-8-64 (c).

15. Messrs. Monoranjan Chakraborty, Durgabada Chakraborty, Saktipada Chakraborty and Haripada Chakraborty carrying on business under the trade name Monoranjan Chakraborty & Co., 157 Netaji Subhas Road, Calcutta (2nd floor, Room No. 134) (a): MR/2631A, 5-1-62 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories, viz., rolling machine, (3) Consumable stores, viz., coke coal, charcoal, crucibles and acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Copper, brass and gun-metal rods and (ii) Brass and bell metal ingots and machinery parts (c): Non-ferrous utensils, non-ferrous metal and scraps, non-ferrous metal scraps and ingots (d): 20-8-64 (e).

16. Messrs. A. C. Ghose & Sons, Korar Bagan, Bongaon, 24-Parganas (a): PG/1680A, 15-6-54 (b): Soft coke (d): 8-8-64 (e).

17. Messrs. Calcutta Cabinet & Timber Works, 67 Sultan Alam Road, Calcutta-33 (a); PG/2081A, 4-7-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., nails, spirit, sand paper and gala. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Furniture (c); 13-8-64 (e).

18. Shri Rabindra Nath Katra carrying on business under the trade name Activa Associated, 4 Mission Row, Calcutta (a); RB/1025A, 26-9-55 (b); Tarpentine, shellac, rosin, mica and flowers, myrabollam, belts, rubber beltings, pipes, pipe fittings, gun metal, brass fittings, paper and boards (d); 14-8-64 (e).

19. Messrs. Kanahaiyalal Pusharam, 203 Harrison Road, Calcutta (a); RJ/430A, 26-9-41 (b); General marchandise as and when required and certified for resale (d): 11-8-64 (e).

20. Messrs. Bhupati Ranjan Kundu, Sanjoy Ranjan Kundu and Sukha Ranjan Kundu carrying on business under the trade name Andaman Timber Traders, 1 Radha Kristo Sett Street, Calcutta-6 (a); SH/2919A, 2-4-60 (b); Timber (d); 10-8-64 (e).

Explanatory notes. :—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 277 C. T.—27th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales tax Act, 1956, are published for general information.—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goos for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Indian Mechanical Industries Ltd., 12/2/1 Palm Avenue, Calcutta-19 (a); 849A (BH) (Central), 8-8-64 (b).

2. Shri Sunil Kumar Mazumder carrying on business under the trade name Messrs. Mazumder Automobiles, 82 Bakul Bagan Road, Calcutta-25 (a); 850A (BH) (Central), 8-8-64 (b); Automobile spare parts and accessories (c).

3. The National Rayon Corporation Ltd., 36 Ezra Street, Calcutta (a): 1514A (CL) (Central), 8-8-64 (b).

4. Shri Mohammed Ali Fidahusain Tijoriwala carrying on business under the trade name Kajra Steel Furniture, 21A Sagar Dutta Lane, Calcutta (a); 1515A (CL) (Central), 10-8-64 (b); Steel furniture (c).

5. Messrs. Gangaram Thawerdas, Satyabhama R. Manwani, Dev Kishan R. Manwani, Harish R. Manwani carrying on business under the trade name (1) Harish Trading Co. and (2) Exim Corporation, 55 Canning Street, Room No. 65 Block B, Calcutta (a): 1516A (CL) (Central), 11-8-64 (b).

6. Messrs. Indodam Milk Products Ltd., 5 Pollock Street, Calcutta (a); 1517A (CL) (Central), 12-8-64 (b).

7. Sm. Tara Sarup (Proprietor) carrying on business under the trade name Amartara Industries, 7 Waterloo Street, Calcutta (a); 878A (EL) (Central), 17-8-64 (b).

8. Shri Prasanta Kr. Adhikari carrying on business under the trade name Messrs. Assian Fabricators & Erectors, 64 & 67/1D Deshpran Sasmal Road, Howrah (a), 939A (HW) (Central), 17-8-64 (b).

9. Messrs. Ghisaram Goyal, Surajmal Agarwal, Bishandayal Goyal, Bimladevi Agarwal carrying on business under the trade name Goyal Industrial Corporation, 131 Cotton Street, (2nd floor), Calcutta (a); 1112A (JK) (Central), 17-8-64 (b);

10. Shri Shyamchand Paul, carrying on business under the trade name Paul Brothers, 20 Maharshi Debendra Road, Calcutta (a); 1113A (JK) (Central), 18-8-64 (b); g.c. Sheet, b. p. sheet, m. s. plate (c).

11. Messrs. Automobile Printers (Private) Ltd., 61 Sir Hariram Goenka Street, Calcutta (a); 1109A (JK) (Central), 12-8-64 (b); Machineries and spare parts and accessories thereof required in the manufacture of printed matters (d).

12. Messrs. Biswanath Agarwala and Daya Kishore Agarwala carrying on business under the trade name Bharatiya Udyog, 402 Upper Chitpore Road, Calcutta (a); 1110A (JK) Central, 12-8-64 (b); Horn cheeck bars required in the manufacture of components of railway wagones and carriages (d).

13. Shri Jagadish Chandra Nagpal carrying on business under the trade name Messrs. Goodwill Trading Co., 10 Canning Street, Calcutta (a); 1571A (LR) (Central), 5-8-64 (b); Ball bearing (c).

14. Shri Birendra Kumar Saha carrying on business under the trade name Biren Co., 20 Netaji Subhas Road, Calcutta (a); 1572A (LR) (Central), 6-8-64 (b); m.s. cold rolled sheets, m.s. black sheets, skelp, m.s. plate (c).

15. Sarbashri Banarasidas Agarwal, Prakash Nath Gupta and Loknath Gupta carying on business under the trade name Messrs. Gupta Electrodes Distributors, 5 Clive Row, Calcutta (a); 1573A (LR) (Central), 7-8-64 (b).

16. Sarbashri Gobind Prosad Kanoria, Sajjan Kumar Khaitan, Deoki Prosad Khaitan, Gangadas Daima and Nirmal Kumar Khaitan (minor) carrying on business under the trade name Messrs. Ganesh Commercial Co., 43 Netaji Subhas Road, Calcutta, (A) 2 Doychatta Street, Calcutta-7 (a); 161B (LR) (Central), 8-8-64 (b).

17. Shri Atmaram Sonthalia, carrying on business under the trade name Messrs. General Suppliers, 25A Swallow Lane, Calcutta, (A) 58 Vivekananda Road, Calcutta (a); 62B (LR) (Central), 11-8-64 (b).

18. Shri Jayant Gandhia carrying on business under the trade name Messrs. Pankaj Agencies 27/2C Strand Road, Calcutta (a); 1574A (LR) (Central), 13-8-64 (b).

19. Sarbashri Bakul Mody and Pravin Bagmal Mody carrying on business under the trade name Messrs. Mody Brothers, 18 Netaji Subhas Road, Calcutta (a); 1575A (LR) (Central), 19-8-64 (b).

20. Shri Bibhuti Bhusan Kundu carrying on business under the trade name Messrs, The Target Remedies Laboratory, 3A Baranashi Ghosh Lane, Calcutta (a); 1207A (MK) (Central), 20-8-64 (b);

21. Sreemati Maleka Begam carrying on business under the trade name Hijli Saw Mill, School bazar P. O. Contai, Midnapore (a); 481A (MN) (Central) 24-7-64 (b); Logs and timber (c); Logs and timber for use in manufacture of planks and sized wood (d).

22. Shri Rajani Kanta Maity carrying on business under the trade name Hind Pan Stores Mechada, Midnapore (a); 483A (MN) (Central), 10 8-64 (b).

23. Shri Ram Nivas Dhirasaria carrying on business under the trade name Electrical Accessories Co., 10/1E (P) Lallbazar Street, Mercantile Buildings, Calcutta-1 (a); 1154A (RB) (Central), 14-8-64 (b).

24. Messrs. Union Commercial and Industrial Co. (Private) Ltd., 7 Chittaranjan Avenue, Calcutta (a) 1626A (SL) (Central), 7-8-64 (b); Rubber, zinc oxide (c).

25. Khursid Alam, Mafizur Rahaman, Ezarul Haque, Ansarul Huque, last two partners being minor represented by their natural guardian (Abdul Hafiz, father) carrying on business under the trade name Messrs, Patna Hide Co,, 11/1 Harsi Street, Calcutta (a); 1627A (SL) (Central), 7-8-64 (b), Raw hide and skin (c),

26. Messrs, R, C, Mohanlal Woollen (Private) Ltd., 183/1 Dharamtola Street, Calcutta-1 Calcutta (l) (a); 140B (SL) (Central), 8-8.64 (b); Wool, woollen, yarn cotton yarn, crochet thread, sewing thread, embroeidery thread, ribbons, knitting pins, playing cards, embroidery and knitting books (c).

27. Shri Benoy Kumar Paul (Proprietor) carrying on business under the trade name Messrs. Star Steel Works, Borokundughat, Chandernagore, Hooghly (a); 287A (SP) (Central), 3-7-64 (b); (1) Raw materials Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stranded wire (d).

28. Shrimati Manjusri Ghosh (Proprietress) carrying on business under the trade name Messrs, National Engineering Corporation, Ghosekutir, Jadu Ghose Bye Lane, Buro Panchanantola, Chandernagore, Hooghly (a); 288A (SP) (Central), 9-7-64 (b); (1) Raw materials, Provided that all goods, for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical main switches, porcelain kit kat and distribution boards (d).

S. K. BOSE, Commissioner

No. 278 C. T.—27th August 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect

If the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Bimalendu Bikash Sarkar and Smriti Paul carrying on business under the trade name Messrs. Bharat Supply Corporation, (S) 107/C Block 'F' New Alipur, Calcutta-53 (for) 98/E Nalini Ranjan Avenue, New Alipur, Calcutta (a); 186A(AL) (Central), 26-7-57 (b); 8-8-64 (h).

2. Messrs. Eastern Company (Private) Ltd., 91B Harish Mukherjee Road, Calcutta, (D) Calcutta (1) at 26 Strand Road, Calcutta, (A) Calcutta (1) at 114 Stephen House, Dalhousie Square East, Calcutta-1 (a); 53B(AL) (Central), 28-6-57 (b); 8-8-64 (h).

3. Messrs. Mines & Industries Ltd., 91B Harish Mukherjee Road, Calcutta, (A) Calcutta (1) at 114 Stephen House, Dalhousie Square (East), Calcutta (a); (S) 53B(AL) (Central) (for) 317A(AL) (Central) (b); 8-8-64 (h).

4. Products (India) Ltd., 91B Harish Mukherjee Road, Calcutta, (A) Calcutta (1) at 114 Stephen House, Dalhousie Square (East), Calcutta-1 (a); (S) 54B(AL) (Central) (for) 308A(AL) (Central) (b); (A) Water current metre, mica, fuse base, switch, comb ric tape (c); 8-8-64 (h).

5. Messrs. Simon Carves Ltd., Transport Depot Road, Post Box No. 16736, Calcutta-27 (a); 328A(AL) (Central), 30-11-62 (b); (A) M. s. wedges, m. s. trust collars, m. s. tension bolts, m. s. butterfly valves, c. i. extension pieces, c. i. sludge settler boxes, m. s. welded, dephegmotor casing, m. s. bends, m. s. pipes, c. i. sight glasses, brick dust, quartz lumps, quartz chips, distribution fuse board starters, raw linseed oil, c. i. sight boxes, c. i. lifting rings, m. s. special spanners, m. s. gear box handles, c. i. shells, b. s. p. t. socket union, wrought steel, m. s. socket union, b. s. p. t. lead pipes, c. i. run of pipes, c. i. explasion flaps, c. i. outlet pipes, b. s. p. t. female equal tee wrought steel, lead coils, lead pipes (c); 13-8-64 (h).

6. Shrimati Gour Bhabini Basak, Shri Sambhunath Basak carrying on business under the trade name Krishnadas Basak & Co., 71 Canning Street, Room No. H-1, Calcutta, (A) 71 Canning Street, Room No. H-2, Calcutta (a); (S) 96B(AT) (Central) (for) 1111A(AT) (Central) (b); 7-8-64 (h).

7. Shri Sree Gopal Maheswari carrying on business under the trade name Sree Gopal Maheswari, 71 Canning Street, Room No. B-128, Calcutta, (A) 71 Canning Street, Room No. B-22, Calcutta (a); (S) 97B(AT) (Central) (for) 1115A(AT) (Central) (b); 7-8-64 (h).

8. (S) Sarbasri Monoranjan Banik, Probodh Chandra Talapatra and Sreebash Chandra Banik (Partners) carrying on business under the trade name Talapatra Brothers (for) Shri Probodh Chandra Talapatra (Proprietor) carrying on business under the trade name Talapatra Brothers, 34 Armenian Street, Calcutta, (D) 30 Fophan Street, Serampore (a); (S) 1391A(AT) (Central) (for) 30B(AT) (Central) (b); 8-8-64 (h).

9. (S) Messrs. Res Chemol Private Ltd. (for) Messrs. Jaichand Jain and Chunilal Jain carrying on business under the trade name Mansukh & Porwal (Chemicals), 14 Noormal Lohia Lane, Calcutta (a); 1211A(AT) (Central), 7-10-61 (b); 12-8-64 (h).

10. (S) Janab Sahabuddin, Janab Bakridan Mia, Janab Juman Sk. Janab Mohammed, Khalil and Janab Muharrum Ali carrying on business under the trade name India Tin Trading Co. (for) Messrs. India Tin Trading Co., 145B Chittaranjan Avenue, Calcutta (a); 707A(CL) (Central), 30-12-57 (b); 7-8-64 (h).

11. (S) Messrs. P. R. Tekriwala, S. R. Tekriwala and M. R. Tekriwala carrying on business under the trade name Sreeram Santosh Kumar (for) Messrs. Sreeram Santosh Kumar, 56 Chittaranjan Avenue, Calcutta (a); 492A(CL) (Central), 18-7-57 (b); 7-8-64 (h).

12. Jogmohan Govindjee, Purshottam Sundardas, Khatau Sundardas, Haridas Sundardas and Sakarbai carrying on business under the trade name Messrs. Damodar Hansraj, 2 Manook Lane, Calcutta (a); 244A(CL) (Central), 28-6-57 (b); (A) (i) Fuel injections equipment for stationary and automobile diesel engine, (ii) Portable electrical tools and its parts (c); 8-8-64 (h).

13. (S) Shri Mahabir Prasad Khemka, Parmeshwarlal Khemka, Biswanath Khemka and Shamsundar Khemka carrying on business under the trade name Parmeshwarlal Biswanath (for) Shri Mahabir Lal Khemka and Parmeshwarlal Khemka carrying on business under the trade name Parmeshwarlal Biswanath, 56 Chittaranjan Avenue, Calcutta, (A) Ghusuri, Howrah-1 (a); 75B(CL) (Central), 15-2-60 (b); 8-8-64 (h).

14. (S) Messrs. Devidas Bhojraj Advani, Manohar Bhojraj Advani and Shrimati Chetibai Bhojraj Advani carrying on business under the trade name Glove Electric & Trading Company (for) Messrs. Globe Electric Trading Company, 54 Ezra Street, Calcutta (a); 206A(CL) (Central), 27-6-57 (b); 13-8-64 (h).

15. Shri Sukeshan Kapoor (Proprietor) carrying on business under the trade name Hind Trader, 85 Netaji Subhas Road, Calcutta (a); 637A(CR) (Central), 1-7-57 (b); (D) Hardware and mill stores, (A) Pipes after the words "sanitary fittings" (c); 7-8-64 (h).

16. Shri Naraindas Agarwala (Proprietor) carrying on business under the trade name Messrs. Colleagues Diary Concern, 83 Old Chinabazar Street, Calcutta (a); 1588A(CR) (Central), 25-2-63 (b); (A) Paper (c); 8-8-64 (h).

17. Shri Jaswantalal A. Shah (Proprietor) carrying on business under the trade name Messrs. Jaswantalal & Bros., 70 Old Chinabazar Street, Calcutta (a); 1761A(CR) (Central), 27-7-64 (b); (A) H. s. taper shank drill. h. s. taper hand and pin reamer (c); 8-8-64 (h).

18. (S) Messrs. Joshabhai C. Patel, Shantibhai R. Patel and Profulla C. R. Patel carrying on business under the trade name Messrs. Universal Graphite & Mineral Products (for) Messrs. Joshabhai C. Patel, Shantibhai R. Patel, Profulla C. R. Patel and Kantabhai Joshabhai Patel carrying on business under the trade name Messrs. Universal Graphite & Mineral Products, 34 Strand Road, Calcutta (a); 1319A(CR) (Central), 18-6-57 (b); (A) Crucibles after the words "packing material in the manufacturing column" (d); 8-8-64 (h).

19. Shri Asgarali Molla Amiraddin (Proprietor) carrying on business under the trade name East India Ball Bearing House, 71A Netaji Subhas Road, Calcutta (a); 1592A(CR) (Central), 6-3-63 (b); (A) Bearing (c); 10-8-64 (h).

20. (S) Messrs. A. H. Khairulla, Yusuf A. Khairulla, Taher A. Khairulla and Mohamed A. Khairulla carrying on business under the trade name Messrs. Calcutta Marine Stores Supply (for) Shri Abdul Ali Hoosainbhoy Khairulla (Proprietor) carrying on business under the trade name Messrs. Calcutta Marine Stores Supply, 40/3 Strand Road, Calcutta (a); 276A(CR) (Central), 27-6-57 (b); 8-8-64 (h).

21. Messrs. Dhani Ram Mohajan, Soorajmull Gupta, Ram Kumar Singh, Baijnath Gupta and Dhanipat Rai Gupta carrying on business under the trade name Soorjmull Baijnath, 138 Canning Street, Calcutta (a); 1032A(CR) (Central), 28-6-57 (b); (A) G. c. sheets and g. p. sheets, electrical goods, skelp, tin sheet and tin plates, black sheet and black c. r. sheets, g. i. wires and barbed wires, wire nails, hot rolled and cold rolled strips, defective iron and steel materials, iron steel scraps (c); 10-8-64 (h).

22. Messrs. Serampore Industries (Private) Ltd., (S) 5 Synagogue Street (for) 135 Canning Street, Calcutta (a); 1489A(CR) (Central), 30-3-62 (b); 13-8-64 (h).

23. (S) Shri Vidyasagar Kejriwal (Proprietor) carrying on business under the trade name Bearing Service Co. (for) Shri P. L. Shah and Vidyasagar Kejriwal (Partners) carrying on business under the trade name Messrs. Bearing Service Co., 26 Waterloo Street, Calcutta (a); 862A(EL) (Central), 2-8-57 (b); 17-8-64 (h).

24. Shri Monoharlal (Proprietor) carrying on business under the trade name Monoharlal & Co., 3 Mangoe Lane, Calcutta (a); 232A(EL) (Central) 16-7-57 (b); (D) Hardware mill stores, (A) Rods, (2) Bolts, nuts, machine screws and washers, (3) Steel measuring tape, (4) Foot rule fore fold, (5) Wrenches and spanners, (6) Pliers blade cutter, (7) Hinges, (8) Spade shovel hammer, (9) Drill reamers, gear cutter shafting pulleys (c); 18-8-64 (h).

25. Messrs. Britannia Engineering Co. Ltd., 3 Netaji Subhas Road, Calcutta (a); 96A(EL) (Central), 27-6-57 (b); (A) After the words in the actual process of manufacture of "Printing machinery" (d); 20-8-64 (h).

26. Messrs. Rajendra Nath Mullick & Co. (Private) Ltd., 20 Maharshi Debendra Road, Calcutta (a); 2B(JK) (Central), 1-7-57 (b); (A) Skelp and electrical sheet (c); 8-8-64 (h).

27. Messrs. Moharlal Sinha (Private) Ltd., D-11 Jagannath Ghat, Lohapatty, Calcutta (a); 9A(JK) (Central), 1-7-57 (b); (A) B. p. sheets, c. r. sheets, electrical sheets and skelp (c); 8-8-64 (h).

28. Messrs. Bishambhar Dayal Gupta and Shamaldas B. Seth (Partners) carrying on business under the trade name Best Singer Corporation, 4/1/1B Haraprosad Dey Lane, Calcutta (a); 864A(JK) (Central), 18-5-60 (b); (A) Safety razor metal parts, fountain pen and ball pen metal parts, cigarette pipe metal parts, tobacco pipe (c); (A) Fountain pens, ball point pens and shaving brush after the words "Tobacco pipe" (d); 10-8-64 (h).

29. Shri Jivanmull Surana (Proprietor) carrying on business under the trade name Messrs. Hind Replastics, 4/1 Haraprosad Dey Lane, Calcutta (a), 965A(JK) (Central), 27-4-62 (b); (D) Polythene granules, belts, canes (c); (A) Plastic goods (d); 11-8-64 (h).

30. (S) Messrs. Omprokash Gupta, Hariom Gupta and Triloknath Gupta (Partners) carrying on business under the trade name Messrs. S. D. Gupta & Co. (for) Shri Omprokash Gupta (Proprietor) carrying on business under the trade name Messrs. S. D. Gupta & Co., 2 Haraprosad Dey Lane, Calcutta (a), 711A(JK) (Central), 7-8-58 (b); 11-8-64 (h).

31. Shri Ramsingh Goyal, Shri Srichand Goel and Shri Daulatram Goyal carrying on business under the trade name Messrs. Mahendra Steel Traders, (S) 20 Maharshi Debendra Road (3rd floor), Calcutta (a); (for) 26/A Mahendra Sreemany Street, Calcutta (a), (S) 1111A(JK) (Central) (for) 1118A(MK) (Central) (b); 13-8-64 (h).

32. (S) Bakshiram Maheshawaria (Proprietor) carrying on business under the trade name Laduram Jugal Kishore (for) Messrs. Laduram Maheshawaria and Bakshiram Maheshawaria carrying on business under the trade name Laduram Jugal Kishore, 22 Burtolla Street, Calcutta (a); 125A(JK) (Central), 1-7-57 (b); 19-8-64 (h).

33. Messrs. Kundanlal Agarwal, Trilokchand Agarwal and Kewal Krishan Agarwal carrying on business under the trade name The Indian Tube Manufacturing Co., 5 Narain Prosad Babu Lane, Calcutta (a); 1106A(JK) (Central), 11-6-64 (b); (A) Pipe fittings (c); 19-8-64 (h).

34. Messrs. Madan Mohan Saha (Private) Ltd., (S) 74A Nalini Sett Road, Calcutta (for) 27 Sovabazar Street, Calcutta (a); (S) 1114A(JK) (Central) (for) 354A(SH) (Central) (b); 20-8-64 (h).

35. Messrs. Gladstone Lyall & Co. Ltd., 4 Fairlie Place, Calcutta (a); 883A(LR) (Central), 27-6-57 (b); (D) (1) Building and plumbing materials, (2) Spraying equipments, (3) Fire extinguisher, (4) Sustovita, (5) Insulation and hard boards, (6) Gunnies, (7) Timber, (8) Ship store, (9) Paints, (10) Painted requisities, (11) G. c. sheets, (12) Cloth, (13) Gheefi (14) Coconut oil, (15) Wrapping paper, (16) Disinfectant and wood preservatives, (17) Mill, engineering and ship store.

(18) Tanning extracts. (19) Plywood, (20) Battens. (21) Linning and fitting for tea chest, (22) Bobbins. (23) Shellac, (24) Button lac, (25) Seed lac, (26) Rubber goods, (27) Canvas, (28) Cables. (29) Wires, (30) Iron, (31) Steel, (32) Motor, cycle, lorry tyres of all types, (33) Guttapurcha, (A) (1) Insulating hard and soft boards, (2) Fibre rods. sheets (c); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, chemicals, coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Insecticides and disinfectant products, (2) Indian rubber valves, (3) Gaskets, (4) Mechanical rubber goods, (5) Hose connections, (6) Indian rubber solutions, (7) Ebonite goods, (8) Insulating materials, (9) Paints, lacquers, varnishes, (10) Cinder concrete, (11) Waterproofing materials, (12) Foam concrete, (13) Cement hardner, (14) Bitumenised soft and hard boards, (15) Bituman products, (16) Magnesia boards (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) D. d. t. insecticides and disinfectant products, Indian rubber valves, gaskets, mechanical rubber goods, hose connections, Indian rubber solutions, mechanical ebonite goods, paints, lacquers and varnishes, (D) Building or plumbing materials and spraying equipments (d); 10-8-64 (h).

36. Sarbasri Jyotish Ch. Chakraborty, Arun Kanti Gupta and Sudhir Kumar Ghosh carrying on business under the trade name Messrs. Adhesives & Allied Products, 12 Netaji Subhas Road, Calcutta (a); 682A(LR) (Central), 17-9-57 (b); (A) Rubber latex (d), 12-8-64 (h).

37. (S) Sarbasri Hiralal Manilal Parikh, Sumant Kumar Hiralal Parikh, Anil Kumar Hiralal Parikh, Mahindra Kumar Parikh, Vasant Lal Rambhai Parikh, Mahendra Ram Bhai Parikh and Jitendra Rambhai Parikh carrying on business under the trade name Messrs. Rantiawala Brothers. 22 Canning Street, Calcutta (for) Sarbasri Hiralal Manilal Parikh, Mahendra Kumar Parikh, Vasant Lal Rambhai Parikh and Jitendra Ram Bhai Parikh carrying on business under the trade name Messrs. Rantiwala Brothers, 22 Canning Street, Calcutta (a); 1565A(LR) (Central), 20-7-64 (b); (A) Wired glass (c); 13-8-64 (h).

38. (S) Messrs. Subhas Chandra Dhar and Suhas Chandra Dhar carrying on business under the trade name Messrs. Kanay Lall Dhar (for) Messrs. Kanay Lall Dhar, 11 Swallow Lane, Calcutta (a); 674A(LR) (Central), 16-9-57 (b); 13-8-64 (h).

39. (S) Meleng Tea Estate Ltd., 21 Netaji Subhas Road, Calcutta (for) Melenga Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 850A(LR) (Central), 13-9-57 (b); 13-8-64 (h).

40. Shrimati Kamala Debi Bhagat, Shri Vishwambhar Nath Bhagat, Shrimati Siksha Devi Bhagat and Shrimati Puspa Devi Bhagat (Partners) carrying on business under the trade name Messrs. Banshidhar Premsukhdas, 7 Vivekananda Road, Calcutta (a); 36A(MK) (Central), 12-6-57 (b); (A) Mohua oil after the words "Mustard oil" (c); 14-8-64 (h).

41. (S) Shri Lekha Bose and Shri Nisith Kr. Bose carrying on business under the trade name Bose & Company (for) Shrimati Lekha Bose carrying on business under the trade name Messrs. Bose & Company, 15 Jaynarayan T. P. Lane, Calcutta-11 (a); 978A(MK) (Central), 14-6-62 (b); 14-8-64 (h).

42. Messrs. Behani Brothers, Rajmahal Road, Malda (a); 44A(ML) (Central), 15-7-57 (b); (A) Oil engines, diesel, pumping set, diesel generating set and pumping set (c); 14-8-64 (h).

43. Messrs. S. K. Chakravorty & Sons. P. O. Chanchole, Dist. Malda (a); 10A(ML) (Central), 21-6-57 (b); (A) H. s. d. (c); 14-8-64 (h).

44. (S) Sarbasri Kedar Prasanna, Tara Prasanna Durga Prasanna, Bimal Prasanna and Sons and Sefali Kundu (Partners) carrying on business under the trade name Messrs. Janakinath Stores, Rajmahal Road, Malda (for) Sarbasri Kedar Prasanna, Tara Prasanna, Durga Prasanna, Bimal Prasanna and Uma Prasanna Kundu (Partners) carrying on business under the trade name Messrs. Janaki Nath Stores (a); 35A(ML) (Central), 10-7-57 (b); 18-8-64 (h).

45. (S) Messrs. Abbas Bhai Sarafaly and Moiz Bhai Taiyab Ali (Partners) carrying on business under the trade name Union Pipe Fittings Co. (for) Messrs. Abbas Bhai Sarafaly, Abed Ali Sarafaly and Saifuddin Mohammed Bhai (Partners) carrying on business under the trade name Union Pipe Fittings Co., 109 Netaji Subhas Road, Calcutta (a); 808A(MR) (Central), 6-3-59 (b); 19-8-64 (h).

46. (S) Messrs Ghewar Chand Rampuria, Roop Chand Rampuria, Asha Devi Rampuria and Gulab Devi Rampuria carrying on business under the trade name G. R. Industries (for) Messrs. G. R. Industries, 25 Jessore Road, Dum Dum, 323A(PG) (Central), 16-4-59 (b); 7-8-64 (h).

47. Messrs. Brojo Kishore Manna and Samit Chatterjee carrying on business under the trade name Aesby Engineering Works, 36/13 Diamond Harbour Road, Calcutta-34 (a); 375A(PG) (Central), 22-12-59 (b); (A) (1) Raw materials, (2) Plants and machinery and electrodes intended for manufacture of gate, grills, railings and shutters (d); 7-8-64 (h).

48. Messrs. Radhapada Das, Haripada Das and Krishnapada Das carrying on business under the trade name The Carbon Laboratories, (S) 17 Mall Road, Calcutta-28 (for) 20 Kalidas Singhee Lane, Calcutta-9 (a); (S) 826A(PG) (Central) (for) 820A(MK) (Central) (b); 7-8-64 (h).

49. Messrs. Laxmi Narayan Chopra, Mahinder Kumar Chopra, Billy Chopra and Ranjit Kumar Chopra carrying on business under the trade name Chopra Motors, 139 Regent Park, Calcutta-40 (a); 73A(PG) (Central), 6-7-57 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants intended for use in the manufacture of automobile bodies of all types (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile bodies of all types (d); 8-8-64 (h).

50. (S) Shiwjee Patel, Bhanjee Patel, Mawjee Patel, Shiwgam Patel, Jamunabai Patel and Narayan Patel carrying on business under the trade name Shiwjee & Coy (for) Messrs. Shiwjee & Co., 476 Diamond Harbour Road, Calcutta-34 (a); 77A(PG) (Central), 10-7-57 (b); 10-8-64 (h).

51. (S) Messrs. Metores Corporation (Private) Limited carrying on business under the trade name Messrs. Metores Corporation (Private) Limited (for) Messrs. Metores Corporation (Private) Limited, (S) 7 Sourin Roy Road, Behala, Calcutta-34 (for) 99/N Block 'E' New Alipore, Calcutta-33 (a); (S) 827A(PG) (Central) (for) 327A(AL) (Central) (b); 10-8-64 (h).

52. Shri Hem Chandra Roy Chowdhury carrying on business under the trade name The Hindusthan Tannery, 129 South Tangra Road, Calcutta-46 (a); 599A(PG) (Central), 14-10-58 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals, dyes, varnishes and pigments. Provided that all goods are intended for use in the actual process of manufacture of the goods named below. Leather and leather goods (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., nil. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Leather and leather goods (d); 11-8-64 (h).

53. Messrs. Union Carbide India Limited, 1 & 3 Brabourne Road, Calcutta (a); 4B(RB) (Central), 8-6-57 (b); (A) (3) Consumable stores, e.g., refractory bricks, electrical fittings for machines, non-ferrous metals intended for use in manufacture of projector carbon and medget electrodes (d); 7-8-64 (h).

54. Shri Kishore Chandra Durlabhji, Shri Mahendra Durlabhji Desai and Shri Durlabhji Ukhabhai Desai carrying on business under the trade name Desai & Sons, 9 Ezra Street, Calcutta (a); 1101A(RB) (Central), 30-11-63 (b); (A) Cork (c); 18-8-64 (h).

55. Messrs. Sukumar Paul, Saktipada Paul and Ajit Kumar Paul carrying on business under the trade name India Mills Stores Supply, (S) 14/2 Old Chinabazar Street, Calcutta (for) 22 Netaji Subhas Road, Calcutta (a); (S) 1156A(RB) (Central) (for) 1423A(LR) (Central) (b); 19-8-64 (h).

56. Shri Krishna Chandra Poddar carrying on business under the trade name Kaycee Agencies, (S) 5 Mission Row, Calcutta (for) 4 Bankshall Street, Calcutta (a); (S) 1155A(RB) (Central) (for) 645A(EL) (Central) (b); 19-8-64 (h).

57. Messrs. Sriniwas Golash and Anand Prokash Golash carrying on business under the trade name R. Kumar & Co., 33 Canning Street, Calcutta (a); 835A(RB) (Central), 24-5-60 (b); (A) Thinwalled bearings (c); 20-8-64 (h).

58. Shri Rampratap Agarwala and Shri Mansing Agarwala (Partners) carrying on business under the trade name Messrs. Sree Luxmi Industries, 46 Strand Road, Calcutta (a); 50A(RJ) (Central), 20-6-57 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Pipe and pipe fitting (d); 13-8-64 (h).

59. Shri Shantilal (Proprietor) carrying on business under the trade name Messrs. Shantilal A. Shah, 38 Cotton Street, Calcutta (a); 418A(RJ) (Central), 12-7-57 (b); (A) Black pepper and kokam (c); 18-8-64 (h).

60. Messrs. Gajendra Mohon Roy Chowdhury and Naresh Ch. Saha carrying on business under the trade name P. N. Engineering Corporation, 105 Sovabazar Street, Calcutta-5 (a); 1136A(SH) (Central), 6-7-54 (b); (A) Diesel engine spare parts and tractor parts (c); 7-8-64 (h).

61. (S) Messrs. Sukdev Ch. Shaw, Basudev Shaw, Amarnath Shaw, Gajendra Nath Saha and Joydev Ch. Saha carrying on business under the trade name Basudev Rope Works (for) Messrs. Sukdev Ch. Shaw, Basudev Shaw, Amarnath Shaw and Gajendra Nath Saha carrying on business under the trade name Basudev Rope Works, 11/1 Hurro Chandra Mullick Lane, Calcutta-5 (a); 96A(SH) (Central), 4-7-57 (b), 7-8-64 (h).

62. Shri Ambica Charan Roy Chowdhury carrying on business under the trade name Messrs. Eastern Celluloid Works, 67A Belgachhia Road, Calcutta (a), 970A(SH) (Central), 1-10-62 (b); (A) Celluloid sheet for use in manufacture of processing of goods for sale, Comb and other celluloid goods manufactured (d); 8-8-64 (h).

63. Shri Mukundalal Das carrying on business under the trade name Messrs. East & West Industries, 15/2/7 Sreenath Mukherjee Road, Calcutta (a) 909A(SH) (Central), 13-2-62 (b); (A) Measuring glass, brush, pump complete for resale (c); 8-8-64 (h).

64. (S) Messrs. Purnima Rani Bose and Prasanto Kumar Bose carrying on business under the trade name Messrs. Radio Technics (for) Shrimati Purnima Debi (Proprietress) carrying on business under the trade name Messrs. Radio Technics, 64A Jatindra Mohan Avenue, Calcutta-5 (a); 483A(SH) (Central), 30-12-57 (b); 10-8-64 (h).

65. (S) Shri Sawalram Agarwala, Shri Ramballabh Nemani and Shri Vishwanath Shah (Partners) carrying on business under the trade name Messrs. Vijay & Co. (for) Shri Sawalram Agarwala (Proprietor) carrying on business under the trade name Messrs. Vijay & Co., 3B Chowringhee Road, Calcutta (a), 303A(TL) (Central), 27-7-57 (b); 14-8-64 (h).

66. (S) Shri Harkishindas Seeroomul (Proprietor) carrying on business under the trade name Messrs. Colombo Stores (for) Messrs. Colombo Stores, F64-66 New Market, Calcutta (a); 90A(TL) (Central), 27-6-57 (b); 18-8-64 (h).

67. (S) Lachiram K. Karnani, Mohandas K. Karnani, Murlidhar K. Karnani, Lalchand K. Karnani and Sundar Das K. Karnani (Partners) carrying on business under the trade name Messrs. Kishan Chand Tahilram Karnani (for) Mulibai Kishinchand Karnani, Lachiram K. Karnani, Mohandas K. Karnani, Murlidhar K. Karnani, Lalchand K. Karnani and Sundar Das K. Karnani (Partners) crarying on business under the trade name Messrs. Kishan Chand Tahilram Karnani, 57 Grant Street, Calcutta (a), 701A(TL) (Central), 2-12-61 (b); 19-8-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicated the manner in which the particulars of registration have been amended: -

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 279 C. T.—27th August 1964. —In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale resale.

(h) Date of cancellation.

1. Shri Krishna Bhusan Dutta (Proprietor) carrying on business under the trade name Messrs. Techems (India) 4 Sevak Vaidya Street, Calcutta (a): 511A (BH) (Central), 27-6-60 (b): Chemicals, scientific apparatus and appliances (c), chemicals, oil and fat, essential oil, laboratory appliances and apparatus for use in the manufacture of pure and industrial chemicals (d): 8-8-64 (h).

2. Shri Ashutosh Banerjee carrying on business under the trade name Ashutosh Banerjee, 9B S. E. Railway siding Bankura (a): 33A (BK) (Central), 4-7-57 (b): Coal (c), 10-8-64 (h).

3. Haripada Kuchlayan, Bishnupur, Bankura (a) 82A (BK) (Central), 28-8-57 (b), Brass, copper, tin, zink, white metal, raw nickel silver, lead, gun metal for manufacturing of utensils (d), 11-8-64 (h).

4. Messrs. Moghraj Aidon Shyansukha, Mathabhanga Town, P. O. Mathabhanga, Dist, Cooch Behar (a): 18A (CB) (Central), 1-7-57 (b); Cloth handloom, mill made and silk (c): 18-8-64 (h).

5. Messrs. Universal Trading Agency, 31/102 Lower Chitpur Road, Calcutta (a), 820A (CL) (Central), 25-11-58 (b), Rubber hose pipes, rubber and canvas shoes, rubber soles and heels, raw rubber (c): 7-8-64 (h).

6. Messrs. Ghanshyamdass Dalmia, Basantlal Dalmia (Partners) carrying on business under the trade name Shree Hosiery Mills, 29 Banstolla Street, Calcutta (a): 419A (JK) (Central), 17-7-57 (b): Yarn, hosiery cloth, hosiery goods (c): (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Yarn, hosiery cloth, chemicals, coal, dyes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hosiery goods (d): 11-8-64 (h).

7. Messrs. Sriram Rice Mill (Gopiram Sitaram Tantigoria, P. O. Midnapore, Dist. Midnapore (a): 196A (MN) (Central), 10-2-60 (b) Rice and paddy (c): rice (d), 10-8-64 (h).

8. Shri Rabindra Nath Katra carrying on business under the trade name Activa Associated, 4 Mission Row, Calcutta (a): 730A (RB) (Central), 24-9-57 (b): Rosin, tarpentine, shellac mica and flower, myroballans, belts, rubber beltings pipe, pipe fittings, gun metal and brass fittings, machine for manfacturing rubber products, coaltar, mild steel strips and coil and steel tubes (c), 14-8-64 (h).

9. Messrs. Kanhaiyalal Phusaram, 203 Harrison Road, Calcutta (a): 426A (RJ) (Central), 15-7-57 (b): Dhuti, saree, yeardage, handloom goods, hosiery and umbrella (c): 11-8-64 (h).

S. K. BOSE, Commissioner.

No. 280 C.T.- 27th August 1964. —In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules:-

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-090767 to N-090775	Messrs. Chiranjilal Agarwala, 196 Jamunalal Bazaz Street, Calcutta. 430A(AT) (Central).
(2) N-791327 to N-791335	Messrs. Ashutosh Banerjee, 9 B.S.E. Rly. Siding, Bankura. 33A(BK) (Central).
(3) N-016484 to N-016490	Messrs. Howrah Engineering Concern (Private) Ltd., 153 155 Madhusudan Paul Chowdhury Lane, Howrah. 103A (HW) (Central).
(4) N-801889 to N-801895	Messrs. Chemical Corporation of Bengal. 95 Monoharidas Street, Calcutta-7. 797A (RJ)(Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

SVINA 2] THURSDAY, SEPTEMBER 24, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL

NOTIFICATIONS

No. 281 C. T.—3rd September 1964.—In pursuance f the provisions of section 9 of the Bengal Finance ales Tax) Act, 1941 (Bengal Act VI of 1941), the llowing names and addresses of newly registered ealers together with a description of the goods vered by their registration certificates are published r general information:—

otes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Tulshidas G. Sheth carrying on business nder the trade name Messrs. Tulshidas G. Sheth, itarampur, P. O. Sitarampur, Dist. Burdwan (a); S/2521A, 7-8-64 (b); Colliery timber, props, sleepers, amboo matting (d).

2. Shri Kimatmall and Shri Tataram carrying on usiness under the trade name Messrs. Hind Stone Vorks, G. T. Road, Ushagram, P. O. Asansol, Dist urdwan (a); AS/2522A, 10-8-64 (b); (1) Raw mate- ials, (2) Plant, machinery, spare parts and accessories. 3) Consumable stores, e.g., Diesel oil, mobil oil, rease, cane and iron basket, iron rod and bars, gun owder. Provided that all goods for which exemption rom payment of sales tax is claimed are intended for se in the actual process of manufacture of the goods amed below: Raising and making of stone chips, allast and boulder (c).

3. Messrs. Kaushal Distributors Private Ltd., 20 Amratola Street, Calcutta (a); AT/3987A, 20-8-64 (b). (1) Raw materials, viz., plywood shooks. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (1) Plywood and plywood cases (c).

4. Shri Sumatilal N. Mehta (Proprietor) carrying on business under the trade name Indian Traders, 71 Canning Street, Calcutta, Room No. F-17 (a); AT/3988A, 26-8-64 (b); Torch, bulbs, torch parts, cycle lamp, mantle, petromax lamp and parts, flask, stove and parts, cutleries, electric heater, table lamps, irons, kettles and plastic bottle (d).

5. Messrs. Ranjit Sen, Alpana Roy carrying on business under the trade name Messrs. Chemi Commercial Co., 10 Middleton Row, Calcutta (a); BH/3685A, 20-8-64 (b); Formaldehyde, hexamine, caustic soda, amonium chloride (d).

6. Messrs. Birendra Kumar Sengupta, Charulata Roy, Rupamoy Sen Gupta carrying on business under the trade name Messrs. Rosco Restaurant, 171A Rash Behari Avenue, Calcutta-19 (a); BH/3686A, 20-8-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, prepared tea, coffee, pudding and lassi, squashes and drinks (soft (c); Tinned fruits (d).

7. Shri Shyamal Kumar Mukherjee carrying on business under the trade name Messrs. Spares De Auto, 7A Lower Circular Road, Calcutta-17 (a); BH/3687A, 21-8-64 (b); Automobile spare parts (d).

8. Shri Sailen Banerjee carrying on business under the trade name Messrs. National Wood Crafts, 28/2

Gariahat Road, Calcutta-19 (a); BH/3688A, 22-8-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden furniture (c); Foamed rubber mattresses, steel, furniture (d).

9. Shrimati Godabari Ben Dave carrying on business under the trade name Messrs. Netaji Tobacco Stores, 22 Justice Dwaraka Nath Road, Calcutta-20 (a); BH/3689A, 22-8-64 (b); Biri-tobacco, biri leaves and thread (d).

10. Shri Dukha Bhanjan Dutta carrying on business under the trade name Dukha Bhanjan Dutta, P. O. Kenjakura, Bankura (a); BK/602A, 18-8-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Sweets and cooked food (c).

11. Shri Brojeswar Sur Roy carrying on business under the trade name Messrs. Tripty Cafeteria, Lokepur, Bankura (a); BK/603A, 20-8-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Cooked food, tea and coffee (c); cake and cold drink (d).

12. Shri Harshbardhan, Sm. Daya Kumari Sheth and Sm. Niranjana Sheth carrying on business under the trade name Sheth Brothers, 12 Lower Chitpur Road, Block No. NN13, 1st floor, Calcutta (a); CL/3748A, 14-8-64 (b); (1) Printing machines, (2) Printing equipments and accessories, (3) Book-binding materials and accessories, (4) Book-binding materials (d).

13. Shri Jnanendra Mohan Dey and Shri Narendra Chandra Dey carrying on business under the trade name Genuine Furniture, 263 Bowbazar Street, Calcutta (a); CL/3749A, 18-8-64 (b); (1) Timber, (2) Glass and other materials and accessories, (3) Tools. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Household and office furniture (c).

14. Messrs. Shiv Chand Bagaria, Prabhudayal Choudhury and Magniram Saraf carrying on business under the trade name Eastern Glass Corporation, 167 Old Chinabazar Street, Calcutta (a); CR/3492A, 17-8-64 (b); Glass (d).

15. Shri Balaram Sen Gupta (Proprietor) carrying on business under the trade name Ideal Spring & Metal Works, 18 Raja Woodmunt Street, Calcutta (a); CR/3493A, 18-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Spring and cycle parts (c).

16. Messrs. J. P. Agarwal and R. K. Gupta carrying on business under the trade name Howrah Metal Casting Works, 22 Belur Road, Lillooah, Howrah (a); HW/2814A, 21-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Aluminium ingots and shots (c).

17. Shri Prem Kishor Khan carrying on business under the trade name Messrs. P. K. Engineering, 96-98/1 Narasingha Dutta Road, Howrah (a), HW/2815A, 21-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Wagon components, machinery spares (ferrous and non-ferrous), bolts and nuts (c).

18. Messrs. Astopada Khan, Biswanath Khan, G. C. Khan, K. M. Khan and T. N. Khan carrying on business under the trade name Khan Brothers, 12/1 Narasingha Dutta Road, Howrah (a), HW/2816A, 21-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Lathe, drill and shaping machines (c)

19. Messrs. Abdul Hafiz, Dhanpat Singh Gupta and Sitaram Gupta carrying on business under the trade name Symphony, 18A G. T. Road (South), Howrah (a); HW/2817A, 22-8-64 (b); Radios, electric iron, electric stove, electric hot plate, electric oven radio parts and batteries (d).

20. Messrs. Harikishan Madhogarhia and Raj Kumar Kajaria carrying on business under the trade name National Steel & Wire Industries, 72 G. T. Road (North), Liluah, Howrah (a); HW/2818A 25-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores e.g., Sulphuric acid, lubricating oil and soap powder Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) H. b. wire, g. i. b wire and wire nails (c).

21. Shri Muraja Mohan Chinya carrying on business under the trade name Messrs. Hindusthan Motor Industries, 14/7 Sribash Dutta Lane, Howrah (a) HW/2819A, 25-8-64 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Motor horns and battery terminal (c)

22. Shri Nemai Chandra Das carrying on business under the trade name Messrs. N. C. Das & Brothers 10/13 Brindaban Mullick Lane, Howrah (a) HW/2820A, 25-8-64 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Various types of weighing machines (c)

23. Messrs. Ashim Kr. Hazra, N. M. Hazra and S. M. Hazra carrying on business under the trade name Sreedhar Iron Foundry, 54/1/14/1 'L' Road, Belgachia, Dassnagar, Howrah (a); HW/2821A, 25-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Hard coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Cast iron, rice mill parts (c).

24. Shri Lalit Kumar Manot and Sm. Mohini Devi Chopra carrying on business under the trade name Messrs. Indra Auto Emporium, 42 Vivekananda Road, Calcutta (a); MK/3781A, 21-8-64 (b); Automobile parts and accessories thereof, lubricating oil and grease (d).

25. Sm. Panchibala Devi carrying on business under the trade name Messrs. Sree Guru Mistanna Bhandar, 248A Vivekananda Road, Calcutta (a); MK/3782A, 22-8-64 (b); (1) Raw materials—Channa and sugar: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeats and nonta goods for sale (c).

26. Shri Biswanath Ghose carrying on business under the trade name Messrs. India Timber Works, 14/1 Canal East Road, Calcutta (a); MK/3783A, 25-8-64 (b); (1) Raw materials—Timber, planks, nails, hoop iron, bandsaw blades, plywood shooks: provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual of process of manufacture of goods named below: (i) Packing boxes, plywood boxes for sale (c).

27. Shri Pranab Kumar Sen gupta carrying on business under the trade name Kharagpur Hotel & Restaurant, Malancha Road, P. O. Kharagpur, Dist. Midnapore (a); MN/1742A, 14-8-64 (b); (1) Raw materials namely, tea. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sweets, (ii) Manufactured tea, meal (c).

28. Shri Phulchand Singh carrying on business under the trade name Phul Chand Singh Bachhurdoba, P. O. Jhargram, Dist. Midnapore (a); MN/1743A, 19-8-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Salpoles (c).

29. Sarbasri Narayandas Thakkar and Navin Chandra Thakkar carrying on business under the trade name Thakkar & Co., 85 Rly. Market, P. O. Kharagpur, Dist. Midnapore (a); MN/1744A, 20-8-64 (b); (2) Machinery, spare parts and accessories, namely, chimney, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks (c).

30. Messrs. Lakhmi Das Grover Pannalal Grover carrying on business under the trade name Golden Stores, P-9 Pageyaputty Street, Calcutta (a); MR/2754A, 25-8-64 (b); Umbrellas and woollen hosiery (d).

31. Shri M. R. Sudarsan Rao carrying on business under the trade name Vijaya Vilas, 20A Brabourne Road, Calcutta (a); RB/1488A, 26-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets and coffee (c).

32. Shri Amalesh Chandra Dutta carrying on business under the trade name Steelburn Engineering Works, 10/1D Lallbazar Street, Mercantile Buildings, Calcutta (a); RB/1489A, 27-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machinery parts, (ii) Springs, (iii) Bolts and nuts (c).

33. Messrs. Ajay Industries Limited carrying on business under the trade name Ajay Industries Ltd., 23/24 Radhabazar Street, Calcutta (a); RB/1490A, 27-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel forgings (c).

34. Shri Dalsukhrai Ratilal Desai, Shri Chimanlal Gulab Doshi (Partners) carrying on business under the trade name Messrs. Sadhana Bag Mfg. (India), 203/1 Mahatma Gandhi Road, Calcutta (a); RJ/3123A, 22-8-64 (b); (1) Raw materials, i.e., Polythin fibres, tubes, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Polythin bags (c).

35. Sarbasri Bhupendra Lal Mukherjee, Ramani Kanta Paul and Bebhuti Das carrying on business under the trade name Messrs. Birmohan Chemical Works, 1/L Radhanath Mullick Lane, Calcutta (a); SL/4212A, 14-8-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Varnish and thinner (c).

36. Sagarmal Surana, Uttamchand Surana, Binodkumar Surana, Pratap Singh Surana, Abhaykumar Surana and Surendra Kumar Surana, last four partners being minor represented by their natural guardian (Balchand Surana—father) carrying on business under the trade name Messrs. Associated Traders, 1 Chandni Chawk Street, Calcutta (a); SL/4213A, 17-8-64 (b); Electric motors and its accessories, engines, pumping sets, alternators, generators, compressors, concrete mixtures, vibrators, house service motors, switch gears, transformer and oil circuit breakers (d).

37. Sarbasri Sri Nageswar Mazumder and Chitta Sadhan Roy Chowdhury carrying on business under the trade name Messrs. M. R. Pharma Remedies. 167/7 Dharamtola Street, Calcutta (a); SL/4214A, 19-8-64 (b); Hair oil, powder, snow, cream eude-cologne, napthaline, rose water, essences, scent (d).

38. Shri H. L. Gulati carrying on business under the trade name Messrs. H. L. Gulati, 27B Chittaranjan Avenue, Calcutta (a); SL/4215A, 19-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Drop out fuses, cable box gland, copper connector, cable boxes, iron cled switches, insulators and components for transformers and switch gears, component for electric motors and electric passenger lifts (c).

39. Messrs. Pyramid Steel Products (Private) Ltd., 54 Ganesh Chandra Avenue, Calcutta, Calcutta (1) (a); SL/328B, 19-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants, machine oil, gas, carbide, acid, chemicals and paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Steel tubes, tubular furniture (c); Steel furniture, steel tubes and tubular furniture (d).

40. Messrs. Government Employees' Co-operative Stores Ltd., Nutanbazar, Chinsurah, Hooghly (a); SP/1678A, 20-8-64 (b); Ghee, spices, barley, cocoanut oil, incense, dry chillies, tea, hair oils, tooth paste, blue, butter (d).

S. K. BOSE, Commissioner.

No. 282 C. T.—3rd September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act(1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Messrs. Bholanath Paul, Puronmal Chowdhury, Parameswarlal Chowdhury, Noresh Ch. Paul, Shyamsunder Chowdhury, Sm. Bhabini Laha, Sm. Gita Debi, Chowdhury and Sm. Swarnamoyee Paul carrying on business under the trade name Sree Gopal Rice Mill (for) Messrs. Bholanath Paul, Panchanan Mondal, Radhapada Ghose, Sm. Bhabini Laha, Shri Mohanlal Chowdhury, Puronmal Chowdhury and Parameswarlal Chowdhury (Partners) carrying on business under the trade name Messrs. Sree Gopal Rice Mill, Bolpur, Kacharipatty, Dist. Birbhum (a); AS/1915A, 19-8-58 (b); 10-8-64 (e).

2. Messrs. Chandra Kanta M. Sheth, Dinkarlal M. Sheth carrying on business under the trade name Bombay Variety Stores, Nachan Road, Durgapur-4 (a); AS/2244A, 25-10-61 (b); (A) Readymade garments (d); 10-8-64 (e).

3. Messrs. Sagarmall Agarwalla, Jagdish Pd. Agarwalla and Shyamlal Agarwalla carrying on business under the trade name Sagarmal Agarwalla, M. A. Street No. 2, Asansol (a); AS/2037A, 26-12-59 (b); (A) Shoe cream, shoe polish, cocoa, chocolate, shaving blade (d); 10-8-64 (e).

4. Messrs. Madanlal Luthra and Beharilal Luthra carrying on business under the trade name Luthra Brothers, G. T. Road East, Asansol, Dist. Burdwan (a); AS/2462A, 16-12-63 (b); (A) Motor vehicle (d); 13-8-64 (e).

5. Sales Industries Pr. Ltd., 34 Armenian Street, Calcutta (a); AT/3842A, 9-1-53 (b); (A) Distilled terpentine (d); 14-8-64 (e).

6. Sarbasri Meghji Manekji, Vir Chand Manekji and Kuverji Manekji (Partners) carrying on business under the trade name Kanji Govindji, 19 Amratola Street, Calcutta (a); AT/315A, 25-9-41 (b); (A) Borax (d); 14-8-64 (e).

7. Messrs. Ramchand Kapur, Jagdishchand Kapur, Jaginder Chand Kapur and Narendra Chand Kapur carrying on business under the trade name Ramchand Jagdishchand, (S) 47 Pandit Pursattam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta, (S) 82 Pandit Pursattam Roy Street, Calcutta (for) 82 Khengrapatty Street, Calcutta (a); AT/226B, 20-8-55 (b); 14-8-64 (e).

8. Sm. Kasturibai Shantilal Shah carrying on business under the trade name D. K. Shah & Bros., (S) 1 Amratola Lane, Calcutta (for) 6 Mullick Street, Calcutta (a); AT/3875A, 4-1-63 (b); 17-8-64 (e).

9. (S) Shri Satyanarayan Kejriwal carrying on business under the trade name B. K. Syndicate (for) Sarbasri Satyanarayan Kejriwal and Sibprasad Kejriwal carrying on business under the trade name B. K. Syndicate, 180 Cross Street, Calcutta (a); AT/3308A, 27-4-56 (b); 17-8-64 (e).

10. (S) Sarbasri Keshardeo Jajodia and Mahabir Prosad Agarwala carrying on business under the trade name Shree Uma Textile & Industries (for) Sarbasri Keshardeo Jajodia and Mahabirprosad Agarwala carrying on business under the trade name Sree Uma Textile and Industries, 196 Cross Street, Calcutta (a); AT/3121A, 25-11-53 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Polythene tubes, (ii) Polythene sheet, (iii) Polythene bags (c); (D) Hosiery goods, readymade garments, (A) Polythene granutes, polythene tubes, polythene bags, polythene sheets (d); 17-8-64 (e).

11. Shri Ratanlal Daga carrying on business under the trade name Ratanlal Daga, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); AT/3699A, 10-11-60 (b); 19-8-64 (e).

12. (S) Shri Bal Gopal Jaipuria carrying on business under the trade name Goenka Trading Company or) essrs. Babulal Goenka and Bal Gopal Jaipuria arrying on business under the trade name Goenka rading Company, 20 Amratola Street, Calcutta (a); T/3531A, 2-2-59 (b); (A) Gunny bags, hessian cloth, ine (d); 20-8-64 (e).

13. (S) Messrs. Fulchand Narsinghji and Madan umar Trilokchand Shah carrying on business under e trade name Bharat Agency (for) Messrs. Fulchand arsinghji and Souraj Tagaji carrying on business nder the trade name Bharat Agency, 10/1 Portuguese hurch Street, Calcutta (a); AT/3641A, 20-1-60 (b); 2-8-64 (e).

14. Shri Joy Krishna Saha carrying on business nder the trade name Ramendra Saha & Sons, 10/1 ortuguese Church Street, Calcutta (a); AT/3307A, 4-56 (b); (A) Maize starch (d); 22-8-64 (e).

15 (S) Kailash Chand Navin Chandra & Co. rivate Ltd. (for) Shri Navin Chandra Desai carrying n business under the trade name Kailash Chand avin Chandra & Co., 2 Mullick Street, Calcutta (a); T/3078A, 12-8-53 (b); 22-8-64 (e).

16 (S) Sarbasri Iswardas Chandumal Tulsiani, urshottamdas Tulsiani, Tikamdas Chandumal Tulsiani, Siroomall Chandumal Tulsiani carrying on usiness under the trade name Chandumal & Sons or) Sarbasri Tikamdas Chandumall, Siroomall handumal, Chandumall Rewa Chand carrying on siness under the trade name Chandumal & Sons, 54 Cross Street, Calcutta (a); AT/2282A, 5-8-49 (b); 4-8-64 (e).

17. (S) Shri Dhirajlal Madhabdas Sheth, Shri asmukhrai Dhirajlal Sheth carrying on business nder the trade name Hasmukhrai & Co. (for) Shri hirajlal Madhabdas Sheth carrying on business nder the trade name Hasmukhrai & Co., 71 Canning reet, Calcutta (a); AT/3968A, 21-5-64 (b); 25-8-64)

18 Messrs. Pratap Jadavji, Manji Jadavji and lambai Jadavji carrying on business under the trade ame J. J. Industries, 8 Amratola Street, Calcutta a). AT/3965A, 6-5-64 (b); (A) Ammonium chloride owder (d); 26-8-64 (e).

19. (S) Sarbasri Parama Murarka and Ram Prash Murarka carrying on business under the trade ame Murarka (Overseas) Co. (for) Sarbasri Radha shan Murarka and Ram Prakash Murarka carrying n business under the trade name Murarka (Overseas) o., 156 Jamunalal Bazaz Street, Calcutta (a); T/3793A, 17-11-61 (b); 27-8-64 (e).

20. Messrs. Hajra Bee, Md. Naseen Batla, Md. usuf Batla, Md. Ismail Batla carrying on business nder the trade name Md. Yakoob Md. Yaseen, 71 anning Street (Room No. B-24), Calcutta, (A) 71 anning Street (Room No. B138/39), Calcutta (a);) AT/308B (for) AT/305A (b); 27-8-64 (e).

21. Messrs. Tarit Appliances & Equipment ivate Ltd., (S) 7/26 Cornfield Road, Calcutta (for) 1 Dover Lane, Calcutta (a); BH/3137A, 9-2-60 (b); 3-8-64 (e).

22. (S) Shri H. C. Das Gupta carrying on business nder the trade name Messrs. H. C. Das Gupta & Co. (for) Messrs. H. C. Das Gupta & Co., 5 Suren Tagore Road, Calcutta (a); BH/2235A, 5-9-51 (b); 19-8-64 (e).

23. Messrs. S. M. Roy and A. K. Dutta carrying on business under the trade name Messrs. Bengal Refrigerators, 30G Chowringhee Road, Calcutta (a); BH/2536A, 29-8-53 (b); Insert—"Electric light fixture" after the words "for use in the actual process of manufacture of the goods named below" (c); 20-8-64 (e).

24. Shri A. K. Das Gupta, Mrs. Pratima Das Gupta carrying on business under the trade name Messrs. A. K. Das Gupta & Co., (S) 7/26 Cornfield Road, Calcutta-19 (for) 7R Cornfield Road, Calcutta-19 (a); BH/3573A, 24-12-63 (b); 20-8-64 (e).

25. Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta (a); BH/231B, 3-3-55 (b); Insert as consumable stores—"Lubricating oil and petroleum products, pure alcohol, cotton-waste, white cloth and silk materials" after the words "metal transfer" (c); (A) Moulding powder, tinopal, chocolate, tooth polish (d); 20-8-64 (e).

26. (S) Mr. G. A. Arathoon carrying on business under the trade name Messrs. Russel Auto Supply Co. (for) Mr. James David Boldy, Mrs. Clara Kachcatoon Boldy carrying on business under the trade name Messrs. Russel Auto Supply Co., Galstaun Mansion, Park Street, Calcutta (a); BH/318A, 22-9-41 (b); 24-8-64 (e).

27. Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Ramniwas, Ranigonj More, Bankura (a); BK/581A, 26-3-64 (b), (A) Poppy seed, soda ash (d); 18-8-64 (e).

28. Shri Dahyalal Patel, Shri Jethalal Patel, Vishram Patel and Shri Akhar Patel and (A) Shri Shivdas Patel and Shri Lakhamshi Patel, after the name Mawjee Patel carrying on business under the trade name Mahaluxmi Saw Mill, Nimtola, Bishnupur, Bankura (a); BK/452A, 29-7-60 (b); 20-8-64 (e).

29. (S) Shri Satya Kinkar Laha and Shri Swapan Kumar Laha carrying on business under the trade name Messrs. Lakshmi Bhander (for) Shri Beni Madhab Laha, carrying on business under the trade name Messrs. Lakshmi Bhander, Raipur, Bankura (a); BK/489A, 27-9-61 (b); 1-8-64 (e).

30 Messrs. Charu Chandra Saha and Hem Chandra Saha carrying on business under the trade name Khudiram Saha, Charu Chandra Saha, Anupnagar, Dhuliyan, Murshidabad (a); BR/62A, 19-2-42 (b); (A) Cement (d); 25-8-64 (e).

31. Manherlal Narbheram Daftory alias Natwarlal Narbheram Daftory carrying on business under the trade name Universal (India) Agency, 46 Ezra Street, Calcutta (a); CL/1782A, 9-5-49 (b); (A) Razor, blades, hinges, g. p. sheets, camera and accessories (d); 14-8-64 (e).

32. Shri Amarnath Sethi carrying on business under the trade name Messrs Fancy Plastic Works, 8 Ram Prosad Saha Lane, Calcutta (a); CL/3125A, 30-10-59 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual

process of manufacture of the goods named below: (i) Plastic toys, thermoflask caps, salt and paper sets (c); 14-8-64 (e).

33. Sarbasri Nandlal Shah and Shantilal Shah carrying on business under the trade name Anil Kumar & Bros., 55/58 Canning Street, Calcutta (a); CL/2191A, 26-5-51 (b); (A) G. p. sheet, (2) B. p. sheet, (3) G. c. sheet, (4) G. r. c. sheet, (5) Skelp, (6) Tee iron, (7) Strip, (8) Channel (d); 17-8-64 (e).

34. Messrs. B. N. Steel Industries (P) Ltd., 85 Netaji Subhas Road, Calcutta (a); CR/3299A, 22-1-63 (b); (A) Steel strips after the words "pipe fittings" (d); 14-8-64 (e).

35. (S) Shri Gulab Chand Manot (Karta, Hindu undivided family) carrying on business under the trade name Uday Chand Sainskaran (for) Shri Madan Chand Manot (Proprietor) carrying on business under the trade name Uday Chand Sainskaran, 1 Armenian Street, Calcutta (a); CR/286A, 26-9-41 (b); 14-8-64 (e).

36. Messrs. Industry Side Private Ltd., 135 Canning Street, Calcutta (a); CR/2064A, 5-1-49 (b); (A) Electrodes (c); (A) M. s. scraps (d); 17-8-64 (e).

37. Sarbasri Hari Nath Roy Burman, Sudhir Kr. Das carrying on business under the trade name The Supply Syndicate, 137 Biplabi Rashbehari Bose Road, Calcutta (a); CR/3409A, 29-11-63 (b); (A) Paint, iron pan, expanded metal, aluminium rods and plastic plate (c); 17-8-64 (e).

38. Messrs. Metal Distributors Ltd., 38 Strand Road, Calcutta (a); CR/1409A, 9-6-48 (b); (A) Steel tube (d); 18-8-64 (e).

39. Shri Hasmukhraj Iswarlal Mehta (Proprietor) carrying on business under the trade name Messrs. Progressive Suppliers, 109 Old Chinabazar Street, Calcutta (a); CR/3390A, 8-10-63 (b); (A) Pipe fittings, building fittings, handle (d); 18-8-64 (e).

40. (S) Messrs. Fida Hussain Eusufally, Fakhruddin Abdullabhai, Sakinabai Sujauddin and Abdullabhoy Mahammadali carrying on business under the trade name Marfatia & Co. (for) Fakhruddin Abdullabhai Brauchwalla, Fida Hassain Eusufally Bhaduagarwalla carrying on business under the trade name Marfatia & Co., 67A Netaji Subhas Road, Calcutta (a); CR/2689A, 27-4-57 (b); 19-8-64 (e).

41. Chimanlal Revashanker, Shashin Revashanker and Kaniyalal Revashanker carrying on business under the trade name Revashanker Bhanji, 138 Canning Street, Calcutta (a); CR/2505A, 26-9-41 (b); (A) Photographic goods, needles, copper ingot and alarm clocks (d); 19-8-64 (e).

42. (S) Shri Ramnicklal Shah and Shri Suresh Kumar Prabhudas Shah (Partner) carrying on business under the trade name Messrs. R. Kantilal & Co. (for) Messrs. R. Kantilal & Co., P-7 Old Chinabazar Street, Calcutta (a); CR/1380A, 27-4-48 (b); 19-8-64 (e).

43. Shri Ram Charan Goyal, Shri Shyama Charan Goyal alias Agarwal carrying on business under the trade name Messrs. Pigments & Chemical Products, 10 Armenian Street, Calcutta (a); CR/2510A, 14-6-55 (b); (A) Nitro cellulose (d); 20-8-64 (e).

44. Shri Ajit Kumar Das (Proprietor) carrying on business under the trade name Hindusthan Trading Agency, 138 Canning Street, Calcutta (a); CR/1760A 16-2-50 (b); (D) Hardware, mill stores and tea garden stores, (A) Beltings (leather, hair, rubber and cotton), pickers, buffers, leather laces, leather picking bands, leather roller cover, bobbins, picking sticks, plans tree roller, shuttles, link chain, loom spindles, loom sundries, weft fork, weft grades, shuttle covers, healds, reeds, magnasium chloride, ring traveller, bolts and nuts, set screws, machine screws, belt lacing, files, dies, taps, reamers, cutters, twist drills, emery cloth, sand paper, rosin, solid glue, hacksaw blade, wire nails, hoop iron, grinding wheel, high speed steel, tools bit, small tools (d); 20-8-64 (e).

45. (S) Messrs. Md. Hossain and Md. Ismail carrying on business under the trade name Morris Bates & Co. (for) Messrs. Morris Bates & Co., 12 Dalhousie Square East, Calcutta (a); EL/1197A 29-9-45 (b); 21-8-64 (e).

46. Messrs. Adross Ltd., (S) 14 Old Court House Street, Calcutta (for) 16 Ganesh Chandra Avenue, Calcutta (a); (S) EL/332B (for) SL/277B (b); 22-8-64 (e).

47. Messrs. Kesoram Industries and Cotton Mills Ltd. (Proprietor) carrying on business under the trade name Messrs. Kesoram Rayon, 4A Council House Street, Calcutta (a); EL/328B, 16-3-64 (b); (A) Metallic tanks and vessels, steel structures, Raw materials.....goods after the words named below 24-8-64 (e).

48. Sarbasri Salil Kumar Ghosh, Amal Kumar Ghosh and Anil Kumar Ghosh carrying on business under the trade name National Stores, (S) 7 Hare Street, Calcutta (for) 263 Bepin Behari Ganguly Street, Calcutta (a); (S) EL/333B (for) CL/2456A (b), 25-8-64 (e).

49. (S) Shri Jawaharlal Agarwal (Proprietor) carrying on business under the trade name Agarwal Traders (for) Shri Jawaharlal Agarwal (Jain) and Shri Bejoy Jain (Raniwalla) carrying on business under the trade name Agarwal Traders, 2 Church Lane, Calcutta (a); EL/3285A, 22-11-58 (b); 26-8-64 (e).

50. Shri D. N. Kathuria carrying on business under the trade name Messrs. Golden Eagle Aluminium Works, 15 G. T. Road North, Liluah, Howrah (a); HW/1194A, 8-9-50 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (D) (i) Aluminium utensils (c), 22-8-64 (e).

51. Messrs. Lalbaba Tube Co. (Private) Ltd., 10b Girish Ghose Road, Belur, Howrah (a); HW/2519A, 9-3-63 (b); Insert—"Pipe fittings" after the word "Tubes" (c); 4-8-64 (e).

52. (S) Messrs. Sukhdeo Prosad Jain and Kanak Mall Jain carrying on business under the trade name Bharat Metal Stores (for) Messrs. Mandirdas Jain and Sukhdeo Prosad Jain carrying on business under the trade name Bharat Metal Stores, 37B Kalakar Street, Calcutta-7 (a); JK/229B, 7-12-49 (b); 21-8-64 (e).

53. Messrs. Basanta Kumar Dey, Sarashi Mohan Dey, Sarit Mohan Dey (Partners) carrying on business under the trade name Messrs. Basanta Kumar Dey, 53 Sikdarpara Street, Calcutta (a); JK/796A, 29-9-41 (b); (A) Dhuna, phenyl and tea, spices, i.e., white and black jeera, mouri seeds, jawan seeds, methi seeds, poppy seeds (postadana), dhania seeds, small and big cardamon, dry chillies, catachu and rape seeds (d); 22-8-64 (e).

54. Messrs. Madan Gopal Daga and Raghnath Daga carrying on business under the trade name Madan Gopal Daga & Co., 60A Nalini Sett Road, Calcutta (a); JK/2204A, 8-4-44 (b); (A) Gunny bags and jute-twine (d); 25-8-64 (e).

55. (S) Shri Tarachand Gupta (Proprietor) carrying on business under the trade name Tara Chand Gupta & Co. (for) Messrs. Tara Chand Gupta and Chunnilal Gupta carrying on business under the trade name Tara Chand Gupta & Co., 24 Burtolla Street, Calcutta (a); JK/202A, 27-9-41 (b); 26-8-64 (e).

56. Shri Giridharilal Saraogi (Proprietor) carrying on business under the trade name Trading Syndicate of India, (S) 40 Burtolla Street, Calcutta (for) 26 Burtolla Street, Calcutta (a); JK/3254A, 13-6-64 (b); 27-8-64 (e).

57. Shri Ram Kumar Mahawar carrying on business under the trade name Messrs. Mahawar Machinery Stores, 10 Canning Street, Calcutta (a); LR/2909A, 8-7-58 (b); (A) P. v. c. pipes, plastic sheets (d); 14-8-64 (e).

58. Messrs. Eastern National Works (Private) Ltd., 12A Netaji Subhas Road, Calcutta (a); LR/2869A, 7-4-58 (b); (A) E. i. Furnace oil, lubricating oil and grease, cutting oil, wood paints and varnishes after the Consumable stores, (D) "Viz." (c); 14-8-64 (e).

59. Shri Omprakash Tharar carrying on business under the trade name Messrs. Bobbin Builders, 14/2 Clive Row, Calcutta (a); LR/3574A, 18-5-64 (b); (A) (1) Raw materials, (2) Plant, machinery spare parts and accessories, Consumable stores, e.g., blue, casin. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. (i) Bobbin (c); 14-8-64 (e).

60. Shri Anantray M. Sanghavi carrying on business under the trade name Messrs. Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3555A, 2-4-64 (b); (A) Tools, machine, blowers, rice huller and parts, valves (d); 19-8-64 (e).

61. Shri Mukundlal Ganeriwala and Sm. Savitridevi Ganeriwala carrying on business under the trade name Messrs. Ganeriwala & Sons, 33 Netaji Subhas Road, Calcutta (a); LR/3283A, 9-12-61 (b); (A) Acid phosphoric (d); 19-8-64 (e).

62. (S) Messrs. Santi Kumar Sinha, Sisir Kumar Sinha, Rabindra Nath Sinha, Ranjit Kumar Sinha, Tarun Kumar Sinha and Tushar Kanti Sinha carrying on business under the trade name Messrs. Industrial Machinery Co. (for) Shri Santi Kumar Sinha (Proprietor) carrying on business under the trade trade name Messrs. Industrial Machinery Co., 20 Netaji Subhas Road, Calcutta (a); LR/3108A, 23-11-59 (b); 19-8-64 (e).

63. Messrs. Lamp House (Private) Ltd., 23 Canning Street, Calcutta (a); LR/2834A, 14-1-58 (b); (A) Electric iron and electric table lamp (d); 19-8-64 (e).

64. Messrs. The Fort William Co. Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/842A, 27-9-41 (b); (D) 'Viz.' after consumable stores, (A) 'E.g.' after consumable stores (c); 19-8-64 (e).

65. Chri Ram Gupal Daga and Sm. Champa Bai Daga carrying on business under the trade name Messrs. Sree Gopal & Company, (D) Addl. place of business, 8 Lyons Range, Calcutta (a); (S) LR/3599A (for) LR/315B (b); 20-8-64 (e)

66. Shri Matilal Agarwalla (Proprietor) carrying on business under the trade name Messrs. S. K. Agarwalla & Co., 15 Shaha Lane, Calcutta (a); MK/2660A, 18-5-56 (b); (A) Iron and steel scrap after the word "tube furniture" (d) 21-8-64 (e).

67. Shri Hari Ram Kasera, Sm. Savitri Devi Kasera and Sm. Gita Devi Kasera carrying on business under the trade name Messrs. Extrusions, 243 Chittaranjan Avenue, Calcutta (a); MK/2923A, 29-9-58 (b); (A) (1) P. v. c. sheving, (2) Polysterim powder after the word 'bags' (d); 24-8-64 (e).

68. Shri Rattan Chand Saigal (Proprietor) carrying on business under the trade name Messrs. S. G. Products, 18 Baranashi Ghosh Street, Calcutta (a); MK/3168A, 6-8-60 (b); (S) (1) Raw mattrials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for ues in the actual process of manufacture of the goods named below: Fountain pens, plastic caps and tube caps and pen stand and plastic containers for sale (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz.—nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pens, plastic caps and tube caps and pen stand for sale (c); 25-8-64 (e).

69. Shri Manindra Nath Paul Choudhury, Shri Palan Ch. Naskar and Shri Nisit Kumar Banerjee carrying on business under the trade name Messrs. United Engineering Syndicate, (S) 237/5 Maniktola Main Road, Calcutta (for) 2/2 Sarat Chandra Bose Lane, Howrah (a); (S) MK/3784A (for) HW/1997A (b); 26-8-64 (e).

70. Shri Shew Prosad Gupta and Gouri Sankar Gupta carrying on business under the trade name Saligram Mahadeo Prosad, Golebazar, Kharagpur, Midnapore (a); MN/50A, 29-9-41 (b); (A) (1) Raw materials, (2) Machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Mustard oil (c); 14-8-64 (e).

71. Shri Abani Bhusan Sen carrying on business under the trade name Santi Biri Factory, Roghunathpur, P. O. Jhargram, Dist. Midnapore (a); MN/1187A, 29-8-52 (b); (S) (1) Raw materials, namely, biri tobacco, biri leaves. Provided that all goods for which exemption from payment of sales tax is

claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Biri (for) Biri tobacco, biri leaves, thread and any other raw materials, certified by the purchasing dealer to be required for use in any process in the manufacture of biri (c); (A) Toilet and washing soap, alta, vermilion, glass wares, slate and pencil, perfumery goods, kum kum, scented hair oil and shampoo, tooth paste, tooth brush, carbon paper, biscuits, confectionery goods, torch and torch light bulbs, fountain pen ink, scissors, needles and tea (d); 17-8-64 (e).

72. Shri Panchanan Kar (Proprietor) carrying on business under the trade name Messrs. Ajit Brothers, 115 Netaji Subhas Road, Calcutta (a); MR/614A, 30-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire netting (c); 21-8-64 (e).

73. Messrs. Pashupati N. Ghosh, Chunilal Ghosh, Jagannath Ghosh and Sukumar Ghosh (Partners) carrying on business under the trade name Fairdeal Trading Company, 62/1A Netaji Subhas Road, Calcutta (a); MR/2630A, 29-12-61 (b); (A) Joists and channel (d); 24-8-64 (e).

74. (S) Sm. Kanchan Vora, Dhirajlal Vora (Partners) carrying on business under the trade name Messrs. Ladakchand Oghaddas Vora (Calcutta (for) Messrs. Vrijlal Bhagwanlal Vora, Dhirajlal Bhagwanlal Vora (Partners) carrying on business under the trade name Ladakchand Oghaddas Vora (Calcutta), 68/D Netaji Subhas Road, Calcutta (a); MR/855A, 20-9-41 (b); 26-8-64 (e).

75. Messrs. Amiya Kumar Das, Sailendra Nath Mandal and Atul Krishna Das carrying on business under the trade name Atul Krishna Das, Basirhat, 24-Parganas (a); PG/127B, 11-10-57 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Jhama metal (khoa) (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c); (A) Stone chips, bricks, brick bats and jhama, (D) Wood, building materials, angles, tees, c. i. sheets, g. i. sheets, asbestos, cement (d); 14-8-64 (e).

76. (S) Sm. Lila Rani Ghose carrying on business under the trade name Messrs. Saroj Kumar Ghose and Brothers (for) Shri Prafulla Kumar Ghose (Partner and others) carrying on business under the trade name Messrs. Saroj Kumar Ghose and Brothers, Basirhat, 24-Parganas (a); PG/560A, 14-8-46 (b); 14-8-64 (e).

77. (S) Shri Tapan Chandra Chunder carrying on business under the trade name Messrs. Wilson Trading and Manufacturing Co. (for) Messrs. Wilson Trading and Manufacturing Co., 10 Tanupukur Road, Dhakuria, 24-Parganas (a); PG/98B, 30-7-52 (b); (A) Railway carriage locomotive and signal and turbo fittings, valve, cock, machinery parts and fittings, casting, rubber sheet, window fittings, asbestos goods, wires, ropes, pipes and fittings, tools and implements, bearing, couplings and fittings, chains, door fittings, channels, plates, straps, tees, angles, rods, belts, nuts, screws, nails, black sheet, turpentine oil and kerosene oil, (D) Hardware (d); 14-8-64 (e).

78. (S) Shri Prem Chand Modak, Bhakti Pada Modak and Sakti Pada Modak carrying on business under the trade name Messrs. Premchand Sakti Pada, Ranchi Road, Purulia (for) Shri Prem Chand Modak carrying on business under the trade name Messrs. Prem Chand Sakti Pada, Ranchi Road, Purulia (a); PR/80A, 24-9-57 (b); 21-8-64 (e).

79. (S) Messrs. Lalit Kumar A. Shah and Maganlal A. Shah carrying on business under the trade name D. Jayantilal & Co. (for) Messrs. Maganlal Shah Kantilal Shah, Jayawantlal Shah and Jayantilal Shah carrying on business under the trade name D. Jayantilal & Co., 33 Canning Street, Calcutta (a); RB/1480A, 7-2-51 (b); 21-8-64 (e).

80. Messrs. Ramniwas Modi and Keshar Deo Modi carrying on business under the trade name Narriman Trading Corporation, P36 India Exchange Place, Calcutta (a); RB/1116A, 2-5-60 (b); (A) Steel casting and forging materials (d); 22-8-64 (e).

81. Shri Vasantrai V. Kotecha carrying on business under the trade name N. Vasantrai & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/1365A, 28-12-62 (b); (A) Paraffin wax, tallow, blue r. s. n., blue r. s. n. reddish, green f. f. b., u. cone, violet r/r, red b base, tinopal, china clay (d); 22-8-64 (e).

82. Messrs. Bharat Electrical Industries, (S) 5 Mission Row, Calcutta (for) 6A S. N. Banerjee Road, Calcutta (a); (S) RB/1487A (for) TL/1031A (b); 24-8-64 (e).

83. Messrs. Raghunath Prosad Jhunjhunwalla and Arun Jhunjhunwalla carrying on business under the trade name East Asiatic Traders, 5 Mission Row, Calcutta (a); RB/1466A, 13-5-64 (b), (A) Scrap (d), 24-8-64 (e).

84. Messrs. Abhoy Charan Banerjee and Sourendra Mohon Roy carrying on business under the trade name Lalit Mohon Roy & Sons, 33 Brabourne Road, Calcutta, Calcutta (1) (a); RB/94B, 9-7-60 (b); (D) Paper, drawing paper, tracing paper, tracing cloth, ink, ink pot, ink stand, drawing ink, pencil, eraser, stamp pad, blotting paper, knife, scissors, paper weight, ribbon, carbon, nib, pen holder, file board, punching machine, stappling machine, staple pin, tab'e glass, fastener, tag, pin, james clip, envelope, card board, drawing instruments (d); 25-8-64 (e).

85. Messrs. Dhanuka Steel Ltd. (S) 5 Mission Row, Calcutta (for) 5 Mission Row Extension, Calcutta (a); RB/1468A, 30-5-64 (b); 26-8-64 (e).

86. Shri Hari Ram Jajodia carrying on business under the trade name Hindusthan Commercial Corporation, 9 Lallbazar Street, Calcutta (a); RB/1422A, 30-9-63 (b); (A) Raw materials, Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of

manufacture of the goods named below: (1) Dibutyl pthalate, (2) Methyl salicylate (c); 27-8-64 (e).

87. Shri Rameshwardas Agarwala and Shri Abheyram Agarwala (Partners) carrying on business under the trade name Messrs. Rameshwardas Abheram & Co., 75 Cotton Street, Calcutta (a); RJ/2567A, 25-1-64 (b); (A) Angles, joists and channels (d); 21-8-64 (e).

88. Shri Mansukh Mahunta and Shri Govind Mohunta (Partners) carrying on business under the trade name Messrs. Mohunta Trading Co., 201B Mahatma Gandhi Road, Calcutta (a); RJ/3112A, 21-3-64 (b); (A) Ball bearings and pipes (d); 22-8-64 (e).

89. (S) Shri Probodh Ch. Chakrabarty (Proprietor) carrying on business under the trade name Messrs. Lakshmi Saraswati Stores (for) Shri Bholanath Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. Lakshmi Saraswati Stores, 46 Strand Road, Calcutta (a); RJ/1425A, 21-4-47 (b); 26-8-64 (e).

90. Sm. Chaya Rani Ghosh carrying on business under the trade name Messrs. Motor Accessories Mart, 180A Upper Circular Road, Calcutta (a); SH/3472A, 22-4-64 (b); (A) Gear oil, brake oil and mobil oil (d); 19-8-64 (e).

91. (S) Shri Bejoy Deb Mallick carrying on business under the trade name Mallick Tea Stores (for) Mallick Tea Stores, 108/1A Cornwallis Street, Calcutta (a); SH/2292A, 29-7-54 (b); 19-8-64 (e).

92. (S) Shri Raj Kumar Biswas and Ranjit Kumar Biswas (Partners) carrying on business under the trade name Messrs. R. K. Electrical Engineering Works (for) Messrs. R. K. Electrical Engineering Works, 23 Gopi Mohon Dutta Lane, Calcutta (a); SH/3352A, 13-5-63 (b); 22-8-64 (e).

93. Shri Mahendra Nath Das (Proprietor) carrying on business under the trade name M. & Co., (S) 16/B Shyam Square Lane, Calcutta (for) 38/1C Bosepara Lane, Calcutta-3 (a); SH/3159A, 19-12-61 (b); 24-8-64 (e).

94. Messrs. Gajendra Mohon Roy Chowdhury and Naresh Chandra Saha carrying on business under the trade name P. N. Engineering Corporation, 105 Sovabazar Street, Calcutta-5 (a); SH/3502A, 6-7-64 (b); (A) Tools (d); 25-8-64 (e).

95. Shri Naresh Chandra Shome carrying on business under the trade name Messrs. Nirod and Co., (S) 47 B. T. Road, Calcutta (for) 2 Gopi Bose Lane, Calcutta (a); (S) SH/3521A (for) SL/3881A (b); 25-8-64 (e).

96. (S) Messrs. Amulya Ratan Dass and Kalidas Ghose carrying on business under the trade name Messrs. Shambazar Motor Accessories Agency (for) Messrs. Shambazar Motor Accessories Agency, 210 Upper Circular Road, Calcutta (a); SH/2553A, 15-6-57 (b); 26-8-64 (e).

97. Shri Ratanlal and Shri Sontoshilal carrying on business under the trade name Badri Prasad Ratanlal, (S) 207 Maharshi Debendra Road, Calcutta (for) 11 Beadon Street, Calcutta (a); (S) SH/3522A (for) MK/3493A (b); 26-8-64 (e).

98. (S) Messrs. Sadhan Chandra Dey Roy and Bisweswar Ghosh carrying on business under the trade name Krishna Traders (for) Messrs. Sadhan Chandra Dey Roy and Ramjiwan Gupta carrying on business under the trade name Krishna Traders, (S) 25A Harodhole Lane, Calcutta-5 (for) 85A Nimtollaghat Street, Calcutta-6 (a); SH/3241A, 18-7-62 (b); 26-8-64 (e).

99. Md. Shameruddin carrying on business under the trade name Messrs. The Neoman Traders, 10A Chandney Chawk, Calcutta (a); SL/3582A, 20-8-60 (b); (A) Sunmica sheet, glue (d); 17-8-64 (e).

100. Messrs. Debsons Private Ltd., 2 Madan Street, Calcutta (a); SL/2905A, 10-1-56 (b); (A) Electrical massengers (d); 17-8-64 (e).

101. (S) Shri Keshanlal Sharma carrying on business under the trade name Messrs. Ambika Automobiles (for) Durgadutt Hariwal, Keshanlal Sharma and Kajorimal Poddar carrying on business under the trade name Messrs. Ambika Automobiles, P-50 Princep Street, Calcutta (a); SL/3903A, 12-9-62 (b); 17-8-64 (e).

102. Messrs. Shri Altab Ahmed, Shri Anisur Rehman carrying on business under the trade name Messrs. M. S. Watch Co., (S) 11/1 Lindsay Street, Calcutta (for) 128 Radha Bazar Street, Calcutta (a); (S) TL/2837A (for) RB/405A (b); 24-8-64 (e).

103. (S) Shri Goutamdev Sircar (Proprietor) carrying on business under the trade name Messrs. Santi Sircar & Co. (for) Shri Santinath Sircar (Proprietor) carrying on business under the trade name Messrs. Santi Sircar & Co., 69 Beliaghata Main Road, Calcutta (a); TL/2350A, 29-11-60 (b); 24-8-64 (e).

104. (S) Shri Ram Kumar Dikhit (Proprietor) carrying on business under the trade name Messrs. R. K. Dikhit (for) Messrs. R. K. Dikhit, D-38 New Market, Calcutta (a); TL/406A, 27-9-41 (b); 24-8-64 (e).

105. Shri Pitambardas, Shri Jethanand and Shri Naraindas P. Punjabee (Partners) carrying on business under the trade name Messrs. Shobha, E33-34 New Market, Calcutta (a); TL/1361A, 24-2-50 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Garments and embroideries (c); (D) Cotton, silk and woollen, piece goods, curios, (A) Art silk sarees, pure silk sarees, mill-made cotton textiles, handloom woven cotton cloth (d); 24-8-64 (e).

106. Messrs. United Indian Engineering Private Ltd., (S) 1B Convent Road, Calcutta (for) P562 Lake Road, Calcutta (a); (S) TL/2838A (for) BH/3499A (b); 26-8-64 (e).

107. D. F. Fernandes (Proprietor) carrying on business under the trade name Messrs. D. F. Fernandes, E8-12 S. S. Hogg Market, Calcutta (a);

TL/2813A, 4-7-64 (b); (D) Butter, ghee, wrapping paper (d); 27-8-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 283 C. T.—3rd September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Chhabildas Shivlal Vora and Shri Shantilal Ratilal Lakhani carrying on business under the trade name Proful Engineering Corporation, 13 Armenian Street, Calcutta (a); AT/3891A, 16-3-63 (b); C. i. and g. m. valves and tin cutters, tools (d); 14-8-64 (e).

2. Bhusand Chandra Bhar and Sons (P) Ltd. carrying on business under the trade name Messrs. G. Bhar & Co., 156 Cross Street, Calcutta (a); AT/3417A, 5-9-60 (b); Piece goods (d); 21-8-64 (e).

3. Messrs. Pranab Krishna Chawdhury, Amal Krishna Chawdhury, Jay Krishna Chawdhury and Kanti Krishna Chawdhury carrying on business under the trade name Karuna Smrity Bhandar, Bhagirathpore, Murshidabad (a); BR/512A, 23-10-57 (b); Kerosene oil, diesel oil and spices (d); 21-8-64 (e).

4. Shri Kanti Brota Ghosh (Proprietor) carrying on business under the trade name Associated Iron & Steel Industries, 2 Church Lane, Calcutta (a); EL/3606A, 22-7-63 (b); Iron and steel scraps (d); 22-8-64 (e).

5. Messrs. Ama Private Ltd., 11 Government Place East, Calcutta (a); EL/1528A, 19-1-48 (b); Optical scientific and meteorological instrument, educational aids, photographic, cinematographic and allied equipments and accessories, magnesium aero scrap, electric motors, machineries, torches, fans (d); 27-8-64 (e).

6. Shri Shiva Nandan Tandan (Proprietor) carrying on business under the trade name Messrs. South India Trading Co., 3 Ramkumar Rakshit Lane, Calcutta-7 (a); JK/2040A, 12-12-49 (b); Tea, ghee, kirana, pulses, hessian, b. twill cloth, gunnies, coir rope, molases, ghur, all kinds of oil, oil seeds, empty tins, drums, tea chest, mill made cloth and yarn (d); 22-8-64 (e).

7. Messrs. Baid Brothers (Private) Ltd., 144 Cotton Street, Calcutta (a); JK/2200A, 2-11-50 (b); Manihari, textiles, spices, oils, stationery, hardwares, perfumery toilets and hosiery goods (d); 24-8-64 (e).

8. Shri Debi Prosad Agarwala (Proprietor) carrying on business under the trade name Messrs. Sree Durga Bastralaya, 149 Cotton Street, Calcutta (a); JK/2374A, 30-10-51 (b); Cloth, silk goods, handloom goods, woollen goods (d); 25-8-64 (e).

9. Shri Hardwar Sukul (Proprietor) carrying on business under the trade name Messrs. Muktinath Jagdish Prosad, 20 Maharshi Debendra Road, Calcutta (a); JK/2879A, 31-5-58 (b); Iron and steel scraps, hardware (d); 27-8-64 (e).

10. Shri Kailashnath (Proprietor) carrying on business under the trade name Messrs. Kailashnath Kamalapat, 157 Netaji Subhas Road, Calcutta (a), MR/2233A, 17-8-54 (b); Carpets, metals and metalwares, jute products and kirana (d); 24-8-64 (e).

11. D. C. Bhattacharjee & Co., 3/45 Bibeknagore Colony, Jadavpur, 24-Parganas (a); PG/1851A, 11-4-56 (b); Bricks, cement, sand, soorkey, iron, wood (d); 14-8-64 (e).

12. Shri Sunil Kr. Paul carrying on business under the trade name Hriday Krishna Paul, Akra, 24-Parganas (a); PG/1947A, 17-4-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Ornaments (c); 14-8-64 (e).

13. Shri Nirmal Bose (Proprietor) carrying on business under the trade name Messrs. Publicity Printers, 8-B Lall Bazar Street, Calcutta (a); RB/1187A, 14-2-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed matters and calendars (c); 25-8-64 (e).

14. Shri Sibesh Ghosh carrying on business under the trade name Steeron Engineering Co., 8-B Lallbazar Street, Calcutta (a); RB/1269A, 30-9-61 (b); Sluice valves, coupling ends, butt ends, binds, clamps, plugs, sockets, spigot, hook bolts, nuts, washers, caps, nipples, clutches, tool box, rain water pipes, manhole covers, crucibles, brake pulls made of iron and steel (d); 26-8-64 (e).

15. Messrs. Jagannath Pure Oil Mill, 7 Cross Road, Calcutta (a); SH/2393A, 19-1-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mustard seeds. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil, oil cake (c); Cocoanut oil (d); 21-8-64 (e).

16. Messrs. Basudev Ghosh, 67 Cossipore Road, Calcutta (a); SH/1891A, 28-5-51 (b); (1) Raw materials—Ghee, sugar, coal, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweet meat and dahi (c); 27-8-64 (e).

17. Shri Chitta Ranjan Saha (Proprietor) carrying on business under the trade name Messrs. Satya Narayan Bastralaya, 35 Lower Circular Road, Calcutta (a); TL/1631A, 10-11-51 (b); Silk and cotton piece-goods, handloom piece goods (d); 21-8-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 286 C. T.—3rd September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Tulshidas G. Seth carrying on business under the trade name Messrs. Tulshidas G. Seth, Sitarampur, P. O. Sitarampur, Dist. Burdwan (a); 758A(AS) (Central), 7-8-64 (b); Colliery timber, props, sleepers, bamboo matting (c).

2. Sarbasri Sanwarmal Shroff and Sreelal Shroff (Partners) carrying on business under the trade name Shroff Brothers, 192 Jamunalal Bazaz Street, Calcutta, 2/1 Strand Road, Ramkrishtopur, Howrah (a); 98B(AT) (Central), 24-8-64 (b).

3. Mrs. Shyam Batra carrying on business under the trade name Messrs. Allied Refrigeration Components, 16 Theatre Road, Calcutta-16 (a); 851A(BH) (Central), 19-8-64 (b).

4. Shri Laik Ram Chabria carrying on business under the trade name Messrs. Chabria Engineering Co., 2A Rakhal Mukherjee Road, Calcutta-25 (a); 852A(BH) (Central), 19-8-64 (b); Stone-ballasts and stone-chips (c).

5. Messrs. Ranjit Sen, Alpana Roy carrying on business under the trade name Messrs. Chemi Commercial Co., 10 Middleton Row, Calcutta-16 (a); 853A(BH) (Central), 20-8-64 (b).

6. Shri Shyamal Kumar Mukherjee carrying on business under the trade name Messrs. Spares De Auto, 7A Lower Circular Road, Calcutta-17 (a); 854A(BH) (Central), 21-8-64 (b); Automobile spare-parts (c).

7. Shri Mahabir Shaw carrying on business under the trade name Messrs. Ganga Soap Factory, 2A Garcha 1st Lane, Calcutta-19 (a); 855A(BH) (Central), 24-8-64 (b); Cocoanut oil (c).

8. Shri Bibhuti Bhusan Das carrying on business under the trade name Messrs. Bibhuti Bhusan Das, Dhuliyan Bazar, Dhuliyan, Murshidabad (a); 167A(BR) (Central), 24-8-64 (b); Biri leaves (c).

9. Shri Suraj Prosad Gupta carrying on business under the trade name Maheswari Mining Service, 29B Zakaria Street, Calcutta (a); 1518A(CL) (Central), 14-8-64 (b); Wire rope (c).

10. Sarbasri Satish Sharma and Naresh Sarma carrying on business under the trade name Allied Electrics, 265 Bowbazar Street, Calcutta (a); 1519A(CL) (Central), 14-8-64 (b).

11. Messrs. Satyanarain Ram Mafatlal Shah, Anil Kumar (minor) and Kapil Shah and Sm. Indumati Shah carrying on business under the trade name Kotyark Engineering Corporation, 138 Canning Street, 1st Floor, Room No. 27, Calcutta (a); 1765A(CR) (Central), 14-8-64 (b); Oil engine (c).

12. Messrs. Prabhudayal Choudhury, Magniram Saraf and Shivchand Bagaria carrying on business under the trade name Eastern Glass Corporation, 167 Old Chinabazar Street, Calcutta (a); 1766A(CR) (Central), 17-8-64 (b).

13. Messrs. A. N. Hazra, Pusparani Mondal, R. K. Hazra and S. P. Patra carrying on business under the trade name S. P. Industries (India), 11/2 Brindaban Mallick Lane, Howrah (a); 940A(HW) (Central), 21-8-64 (b).

14. Shri Prem Kishor Khan carrying on business under the trade name Messrs. P. K. Engineering, 96-98/1 Narasingha Dutta Road, Howrah (a); 941A(HW) (Central), 21-8-64 (b).

15. Messrs. Punam Chand Nehata and Sukhi Devi Dugar carrying on business under the trade name Nav Bharat Udyog, 121 J. N. Mukherjee Road, Ghusury, Howrah (a); 942A(HW) (Central), 25-8-64 (b); Raw materials other than declared goods for the manufacture of leather cases, suit cases, hand bags and vanity bags (d).

16. Messrs. J. P. Agarwal and R. K. Gupta carrying on business under the trade name Howrah Metal Casting Works, 22 Belur Road, Lillooah, Howrah (a); 943A(HW) (Central), 27-8-64 (b); Raw materials other than declared goods for the manufacture of aluminium ingots and shots (d).

17. Shri Mohanlal Arora carrying on business under the trade name Messrs. Moonlight Products, 178/3 Ramesh Dutta Street, Calcutta (a); 1208A(MK) (Central), 21-8-64 (b).

18. Shri Kamta Prosad Sharma carrying on business under the trade name Messrs. Pandit Ramchandra Sharma, 156 Acharya Prafulla Chandra Road, Calcutta (a); 1209A(MK) (Central), 22-8-64 (b).

19. Messrs. Lakhmi Das Grover, Pannalal Grover carrying on business under the trade name Golden Stores, P-9 Pageyapatty Street, Calcutta (a); 1028A(MR) (Central), 25-8-64 (b); Woollen hosiery (c).

20. Messrs. Calcutta Cottage Industries Private Ltd., 115 Netaji Subhas Road, Calcutta (a); 1029A(MR) (Central), 27-8-64 (b).

21. Shri Gadadhar Samanta carrying on business under the trade name Sukumar Panwalla, P. O. Kolaghat, Dist. Midnapore (a); 484A(MN) (Central), 18-8-64 (b).

22. Shri Haripada Patra carrying on business under the trade name Betel Store, P. O. Mechada, Dist. Midnapore (a); 485A(MN) (Central), 18-8-64 (b).

23. The Society carrying on business under the trade name Kharagpur Wholesale Consumer's Co-operative Society Ltd., Kaushalya, P. O. Kahragpur, Dist. Midnapore (a); 486A(MN) (Central), 19-8-64 (b); Wool and cloves (c).

24. Messrs. Exporters & Distributors (India) Private Limited, 20 Mangoe Lane, Calcutta (a); 1159A(RB) (Central), 26-8-64 (b).

25. Shri Amalesh Chandra Dutta carrying on business under the trade name Steelburn Engineering Works, 10/1D Lallbazar Street, Mercantile Buildings, Calcutta (a); 1160A(RB) (Central), 27-8-64 (b).

26. Shri Jibendra Kishore Dhar carrying on business under the trade name Messrs. Calico Pharmaceutical Works, 9 Gangulipara Lane, Calcutta (a); 1147A(SH) (Central), 20-8-64 (b).

27. Messrs. Power Tools (India) Ltd., 16 Ganesh Chandra Avenue, Calcutta (a); 1628A(SL) (Central), 14-8-64 (b).

28. Sarbasri Radhashyam Agarwal, Ramesh Chand Agarwal carrying on business under the trade name Messrs. Anceta, 76 College Street, Calcutta (a); 1629A(SL) (Central), 14-8-64 (b); Woollen and hosiery goods, readymade garments (c).

29. Sagarmal Surana, Uttamchand Surana, Binodkumar Surana, Pratap Singh Surana, Abhaykumar Surana, Surendra Kumar Surana, last four partners being minor represented by their natural guardian (Balchand Surana—father) carrying on business under the trade name Messrs. Associated Trades, 1 Chandni Chawk Street, Calcutta (a); 1630A(SL) (Central), 17-8-64 (b); Electric motors, switch gears (c).

30. Messrs. Pyramid Steel Products (Private) Ltd., 54 Ganesh Ch. Avenue, Calcutta, Calcutta (1) (a); 141B(SL) (Central), 19-8-64 (b); Aluminium sheets, brass sheet, polythene and rubber socket, asbestos sheets, plant, machinery, spare parts and accessories for manufacture of steel furniture, steel tubes, tubular furniture (d).

S. K. BOSE, Commissioner.

No. 287 C. T.—3rd September 1964. -In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. Messrs. Krishnagopal Jhunjhunwalla, Surendra Kumar Jhunjhunwalla, Bishnu Kumar Jhunjhunwalla and Omprakash Jhunjhunwalla carrying on business under the trade name Babulal Krishnagopal, Raniganj, Dist. Burdwan, (2) Jamuria, Dist. Burdwan (a); 36B(AS) (Central), 10-7-57 (b); (A) Motor spare parts and accessories (c); 8-8-64 (h).

2. Shri Manoranjan Das carrying on business under the trade name Bangasri Depot, Bolpur, Santiniketon Road, Dist. Birbhum (a); 530A(AS) (Central), 16-3-60 (b); (A) Logs and timbers for manufacturing doors, windows, sized timber (d); 11-8-64 (h).

3. (S) Messrs. Bholanath Paul, Puronmal Chowdhury, Parameswarlal Chowdhury, Noresh Ch. Paul, Shyam Sundar Chowdhury, Sm. Bhabini Laha, Sm. Gita Debi Chowdhury and Sm. Swarnamoyee Paul carrying on business under the trade name Sree Gopal Rice Mill (for) Messrs. Sree Gopal Rice Mill, Bolpur, Kacharipatty, Dist. Birbhum (a); 472A(AS) (Central), 25-7-59 (b); 11-8-64 (h).

4. Shri Babulal Khaitan carrying on business under the trade name Khaitan General Stores, A. L. Lane, Asansol (a); 59B(AS) (Central), 20-4-64 (b); (A) Soda ash, sodium bicarb, vacuum salt, ghee, tooth paste, tooth powder, talcum powder, face powder (c); 11-8-64 (h).

5. Messrs. Ramchand Kapur, Jagdishchand Kapur, Jaginderchand Kapur and Narendrachand Kapur carrying on business under the trade name Ramchand Jagdish Chand, (S) 47 Pandit Pursottam

Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta, (S) 82 Pandit Pursottam Roy Street, Calcutta (for) 82 Khengrapatty Street, Calcutta (a); 25B(AT) (Central), 8-7-57 (b); 14-8-64 (h).

6. Shri Vadilal Tribhuvandas Bhayani carrying on business under the trade name Vinod & Co., 71 Canning Street, Calcutta (a); 1191A(AT) (Central), 19-7-61 (b); (A) Kerosene stove and parts, incandecent, lanterns and parts, mantles, vacuum flask and components (c); 17-8-64 (h).

7. Shri Kasturibai Shantilal Shah carrying on business under the trade name D. K. Shah & Bros., (S) 1 Amratola Lane, Calcutta (for) 6 Mullick Street, Calcutta (a); 1239A(AT) (Central), 25-4-62 (b); 17-8-64 (h).

8. (S) Shri Satyanarayan Kejriwal carrying on business under the trade name Messrs. B. K. Syndicate (for) Sarbasri Satyanarayan Kejriwal and Shew Prosad Kejriwal carrying on business under the trade name B. K. Syndicate, 180 Cross Street, Calcutta (a); 934A(AT) (Central), 8-12-58 (b); 17-8-64 (h).

9. (S) Sarbasri Keshardeo Jajodia and Mahabir Prosad Agarwala carrying on business under the trade name Shree Uma Textiles & Industries (for) Sarbasri Keshardeo Jajodia and Mahabir Prosad Agarwala carrying on business under the trade name Sree Uma Textile & Industries, 196 Jamunalal Bazaz Street, Calcutta (a); 398A(AT) (Central), 28-6-57 (b); 17-8-64 (h).

10. (S) Sarbasri Ashok Kumar Sharma, Krishna Kumar Sharma and Rupchand Sharma carrying on business under the trade name Krishna Kumar Raj Kumar (for) Messrs. Krishna Kumar Raj Kumar, 178 Cross Street, Calcutta (a); 355A(AT) (Central), 28-6-57 (b); 17-8-64 (h).

11. Shri Ratanlal Daga carrying on business under the trade name Ratanlal Daga, (S) 47 Pandit Pursottam Roy Street, Calcutta (for) 47 Khengrapatty Street, Calcutta (a); 1138A(AT) (Central), 3-12-60 (b); 19-8-64 (h).

12. (S) Shri Balgopal Jaipuria carrying on business under the trade name Goenka Trading Co. (for) Messrs. Babulal Goenka and Balgopal Jaipuria carrying on business under the trade name Goenka Trading Co., 20 Amratola Street, Calcutta (a); 978A(AT) (Central), 13-4-59 (b); 21-8-64 (h).

13. (S) Messrs. Fulchand Narsinghji and Madan Kumar Trilokchand Shah carrying on business under the trade name Bharat Agency (for) Messrs. Fulchand Narsinghji and Souraj Tagaji carrying on business under the trade name Bharat Agency, 10/1 Portuguese Street, Calcutta (a); 1018A(AT) (Central), 17-8-59 (b); 22-8-64 (h).

14. Messrs. Ukchand Jain and Tejraj Jain carrying on business under the trade name Jugraj Tejraj, 2 Portuguese Church Street, Calcutta (a); 1195A(AT) (Central), 1-8-61 (b); (A) Plastic beads (c); 22-8-64 (h).

15. (S) Kailash Chand Navin Chandra & Co. Private Ltd. (for) Shri Navin Chandra Desai carrying on business under the trade name Kailash Chand Navin Chandra & Co., 2 Mullick Street, Calcutta (a); 231A(AT) (Central), 26-6-57 (b); 22-8-64 (h).

16. (S) Sarbasri Iswardas Chandumal Tulsiani, Purshottamdas Chandumal Tulsiani, Siroomall Chandumal Tulsiani, Tikamdas Chandumal Tulsiani carrying on business under the trade name Chandumal & Sons (for) Sarbasri Chandumall, Siroomall, Tikamdas carrying on business under the trade name Chandumal & Sons, 154 Cross Street, Calcutta (a); 616A(AT) (Central), 24-7-57 (b); 24-8-64 (h).

17. Messrs. Hajra Bee, Md. Naseem Batla, Md. Yusuf Batla, Md. Ismail Batla carrying on business under the trade name Md. Yakoob Md. Yaseen, 71 Canning Street (Room No. B-24), Calcutta, (A) 71 Canning Street (Room No. B138/39), Calcutta (a); (S) 99B(AT) (Central) (for) 663A(AT) (Central), (b); 27-8-64 (h).

18. Shri Amal Kumar Das Gupta, Sm. Pratima Das Gupta carrying on business under the trade name Messrs. A. K. Das Gupta & Co., (S) 7/26 Cornfield Road, Calcutta-19 (for) 7R Cornfield Road, Calcutta-19 (a); 823A(BH) (Central), 30-5-64 (b); Insert Volt meter and ammeter in the process of manufacture of switch, switch boards, control panels (d); 18-8-64 (h).

19. (S) Mr. G. A. Arathoon carrying on business under the trade name Messrs. Russel Auto Supply Co. (for) Mr. James David Boldy, Mrs. Clara Kachcatoon Boldy carrying on business under the trade name Messrs. Russel Auto Supply Co., Galstaum Mansion, Park Street, Calcutta (a); 262A(BH) (Central), 27-8-57 (b); 24-8-64 (e).

20. (S) Sarbasri Prithiraj Pugalia, Daulatram Pugalia, Mahalchand Pugalia, Surajmal Pugalia, Bhowrilal Nahata and Mohanlal Nahata carrying on business under the trade name Messrs. Bhowrilal Bijoy Kumar (for) Messrs. Bhowrilal Bijoy Kumar, Bhowaniganjbazar, Cooch Behar Town (a); 27A(CB) (Central), 1-7-57 (b); 24-8-64 (h).

21. Shri Amar Nath Sethi carrying on business under the trade name Messrs. Fancy Plastic Works, 8 Ram Prosad Saha Lane, Calcutta (a); 990A(CL) (Central), 7-12-59 (b); (A) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic toys, thermoflask caps, salt and paper sets (d); 14-8-64 (h).

22. Messrs. B. N. Steel Industries (P) Ltd., 85 Netaji Subhas Road, Calcutta (a); 1584A(CR) (Central), 12-2-63 (b); (A) "Steel strips" after the word "pipe fittings" (c); (A) Steel strips (d); 14-8-64 (h).

23. (S) Shri Gulab Chand Manot (Karta, Hindu undivided family) carrying on business under the trade name Udaichand Sanskaran (for) Shri Madan Chand Manot (Proprietor) carrying on business under the trade name Udaichand Sanskaran, 1 Armenian Street, Calcutta (a); 950A(CR) (Central), 26-9-57 (b); 14-8-64 (h).

24. Shri Hasmukraj Iswarlal Mehta (Proprietor) carrying on business under the trade name Messrs.

Progressive Suppliers, 109 Old Chinabazar Street, Calcutta (a); 1669A(CR) (Central), 22-10-63 (b); (A) Polishing materials (c); 18-8-64 (h).

25. (S) Messrs. Fide Hussain Esufally, Fakhruddin Abdullabhai, Sakinabai Sujauddin and Abdullabhai Mohammadali carrying on business under the trade name Marfatia & Co. (for) Messrs. Marfatia & Co., 67A Netaji Subhas Road, Calcutta (a); 722A(CR) (Central), 19-7-57 (b); (A) Measuring tools, implements, pressure and air gauge (c); 19-8-64 (h).

26. (S) Shri Ramnicklal Shah and Shri Suresh Kumar Prabhudas Shah (Partners) carrying on business under the trade name Messrs. R. Kantilal & Co. (for) Messrs. R. Kantilal & Co., P-7 Old Chinabazar Street, Calcutta (a); 391A(CR) (Central), 3-7-57 (b); 19-8-64 (h).

27. Messrs. Mohanlal & Omprakash (Partners) carrying on business under the trade name Haryana Stores, Kalimpong (a); 377A(DJ) (Central), 25-8-62 (b); (A) Mathematical set, water colour boxes, writing pad, stamp pad, rubber parag, rubber comb, fastener buttons, nylon buttons (c); 14-8-64 (h).

28. (S) Messrs. Md. Hossain and Md. Ismail carrying on business under the trade name Morris Bates & Co. (for) Messrs. Morris Bate & Co., 12 Dalhousie Square East, Calcutta (a); 184A(EL) (Central), 10-7-57 (b); 21-8-64 (h).

29. Adross Ltd., (S) 14 Old Court House Street, Calcutta-1 (for) 16 Ganesh Chandra Avenue, Calcutta (a); (S) 126B(EL) (Central) (for) 102B(SL) (Central) (b); 22-8-64 (h).

30. Messrs. Kesoram Industries and Cotton Mills Ltd. (Proprietor) carrying on business under the trade name Messrs. Kesoram Rayan, 4A Council House Street, Calcutta-1 (a); 122B(EL) (Central), 9-4-60 (b); (A) After the words for manufacture of the goods named below: "Metallic tanks and vessels, steel structures" (d); 24-8-64 (h).

31. Sarbasri Anil Kumar Ghosh, Amal Kumar Ghosh and Salil Kumar Ghosh carrying on business under the trade name National Stores, (S) 7 Hare Street, Calcutta (for) 263 Bepin Behari Ganguly Street, Calcutta (a); (S) 127B(EL) (Central) (for) 138A(CL) (Central) (b); 25-8-64 (h).

32. Messrs. Shaw Wallace & Co. Ltd., 4 Bankshall Street, Calcutta (a); 118A(EL) (Central), 28-6-57 (b); (A) Molasses (c); 26-8-64 (h).

33. (S) Shri Jawaharlal Agarwalla (Proprietor) carrying on business under the trade name Agarwal Traders (for) Shri Jawaharlal Agarwalla (Jain) and Bejoy Jain (Raniwalla) carrying on business under the trade name Agarwal Traders, 2 Church Lane, Calcutta (a); 540A(EL) (Central), 28-11-58 (b); 26-8-64 (h).

34. (S) Shri Tarachand Gupta (Proprietor) carrying on business under the trade name Tara Chand Gupta & Co. (for) Messrs. Tara Chand Gupta and Chunilal Gupta carrying on business under the trade name Tara Chand Gupta & Co., 24 Burtolla Street, Calcutta (a); 312A(JK) (Central), 4-7-57 (b); 26-8-64 (h).

35. Shri Giridharilal Saraogi (Proprietor) carrying on business under the trade name Trading Syndicate of India, (S) 40 Burtolla Street, Calcutta (for) 2 Burtolla Street, Calcutta (a); 1036A(JK) (Central) 6-7-63 (b); 27-8-64 (h).

36. Sarbasri Chhaganlal Keshanji Thacker and Govindji Pragji Thacker carrying on business under the trade name Messrs. Eastern Mercantile Co., 7 Clive Ghat Street, Calcutta (a); 1519A(LR) (Central) 26-2-64 (b); (A) Spent oil (c); 14-8-64 (h).

37. Shri Omprakash Tharar carrying on business under the trade name Messrs. Bobbin Builders, 14/2 Clive Row, Calcutta (a); 1562A(LR) (Central) 13-7-64 (b); (A) Wood (c); 14-8-64 (h).

38. Sarbasri Prabhudoyal Kanoria, Basudeo Kanoria, Jatindra Nath Ganeriwala and Banwarilal Ganeriwala carrying on business under the trade name Messrs. Textiles Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); 295A(LR) (Central), 4-7-57 (b); (A) Straw board, card board (c); 18-8-64 (h).

39. (S) Messrs. Santi Kumar Sinha, Sisir Kumar Sinha, Rabindra Nath Sinha, Ranajit Kumar Sinha, Tarun Kumar Sinha and Tushar Kanti Sinha carrying on business under the trade name Messrs. Industrial Machinery Co. (for) Shri Santi Kumar Sinha carrying on business under the trade name Messrs. Industrial Machinery Co., 20 Netaji Subhas Road, Calcutta (a); 1549A(LR) (Central), 30-5-64 (b), 19-8-64 (h).

40. Messrs. Containers & Closures Ltd., 2 Fairlie Place, Calcutta (a); 735A(LR) (Central), 9-11-57 (b), (D) The word "nil" between the words "Consumable stores" e.g., and provided that all goods, etc., (A) Cork reel, fire bricks, rubber blankets, trisure closure (d); 19-8-64 (h).

41. Messrs. Lamp House Private Ltd., 23 Canning Street, Calcutta (a); 812A(LR) (Central), 30-1-58 (b), (A) Electric iron, electric heater, electric kettle, electric coffee perculator, electric table lamp, electric teaster, electric hot plate (c); 19-8-64 (h).

42. Messrs. National Engineering Industries Ltd., India Exchange Place, Calcutta (a); 876A(LR) (Central), 5-6-58 (b); (A) Raw rubber and chalk powder, for use in the manufacture of the goods (i) Canvas footwear, (ii) Rubber footwear, (iii) Rubber hose pipe, (iv) Rubber sheetings (d); 20-8-64 (h).

43. Shri Ram Gopal Daga and Sm. Champa Bai Daga carrying on business under the trade name Messrs. Sree Gopal & Company, 8 Lyons Range, Calcutta, (D) Additional place of business—8 Lyons Range, Calcutta (a); (S) 1576A(LR) (Central) (for) 127B(LR) (Central) (b); 20-8-64 (h).

44. Shri Mohanlal Nathani Proprietor) carrying on business under the trade name Messrs. Sanitary Ware Agencies, 59 Muktaram Babu Street, Calcutta (a); 940A(MK) (Central), 26-12-61 (b); (A) Iron and steel scrap (c); 24-8-64 (h).

45. Shri Manindra Nath Paul Chowdhury, Shri Palan Ch. Naskar, Shri Nisit Kr. Banerjee carrying on business under the trade name Messrs. United Engineering Syndicate, (S) 237/5 Maniktola Main Road, Calcutta (for) 2/2 Sarat Chandra Bose Lane,

Howrah (a); (S) 1210A(MK) (Central) (for) 435A(HW) (Central) (b); 26-8-64 (h).

46. (S) Sm. Renuka Chakravarty and Sm. Mayarani Bhattacharya carrying on business under the trade name I. B. Chakravarty & Co. (for) Sm. Renuka Chakravarty carrying on business under the trade name I. B. Chakravarty & Co., 226 Bagmari Road, Calcutta (a); 1173A(MK) (Central), 21-4-64 (b); 26-8-64 (h).

47. Shri Bisseswarlal Agarwala, Sm. Chandrabali Devi and Shri Hari Kishan Agarwalla carrying on business under the trade name Bisweswarlal Agarwalla, Beldabazar, P. O. Belda, Midnapore (a); 46A(MN) (Central), 3-9-57 (b); (A) Cumin seeds (c); 17-8-64 (h).

48. (S) Sm. Kanchan Vora, Dirajlal Bhagwanlal Vora (Partners) carrying on business under the trade name Messrs. Ladakchand Oghaddas Vora (Calcutta) (for) Messrs. Vrijlal Bhagwanlal Vora, Dirajlal Bhagwanlal Vora (Partners) carrying on business under the trade name Ladakchand Oghaddas Vora (Calcutta), 68-D Netaji Subhas Road, Calcutta (a); 492A(MR) (Central), 24-7-57 (b); 26-8-64 (h).

49. Messrs. Premnath Chopra and Biharilal Chopra carrying on business under the trade name Barkatram Premnath, 67 Khongraputty Street, Calcutta (a); 248A(MR) (Central), 28-6-58 (b); (A) Knitting wool and woollen piece goods (c); 26-8-64 (h).

50. (S) Sm. Lila Rani Ghose carrying on business under the trade name Messrs. Saroj Kumar Ghose and Brothers (for) Shri Saroj Kumar Ghose, Prafulla Kumar Ghose, Ajit Kumar Ghose (Partners and others) carrying on business under the trade name Messrs. Saroj Kumar Ghose and Brothers, Basirhat, 24-Parganas (a); 153A(PG) (Central), 6-8-57 (b); 14-8-64 (h).

51. (S) Shri Tapan Chandra Chunder carrying on business under the trade name Messrs. Wilson Trading & Manufacturing Co. (for) Messrs. Wilson Trading & Manufacturing Co., 10 Tanupukur Road, Dhakuria (a); 16B(PG) (Central), 23-7-57 (b); (A) Railway carriage-locomotive and signal and turbo fittings, valve, cock, machinery parts and fittings, valve, cock, machinery parts and fittings, casting, rubber sheet, window fittings, asbestos goods, wires, ropes, pipes and fittings, tools and implements, bearing, couplings and fittings, chains, door fittings, channels, plates, straps, tees, angles, rods, belts, nuts, screws, nails, black sheet, turpentine oil and kerosene oil, (D) Hardware (c); 14-8-64 (h).

52. (S) Shri Prem Chand Modak, Shri Bhakti Pada Modak and Shri Sakti Pada Modak carrying on business under the trade name Messrs. Prem Chand Sakti Pada, Ranchi Road, Jhalda, P. O. Jhalda, Dist. Purulia (for) Shri Prem Chand Modak carrying on business under the trade name Messrs. Prem Chand Saktipada, Ranchi Road, Jhalda, P. O. Jhalda, Dist. Purulia (a); 90A(PR) (Central), 10-7-57 (b); 21-8-64 (h).

53. Messrs. Bharat Electrical Industries Ltd., (S) 5 Mission Row, Calcutta (for) 6A S. N. Banerjee Road, Calcutta (a); (S) 1157A(RB) (Central) (for) 56A(TL) (Central) (b); 24-8-64 (h).

54. Messrs. Bhartia Sons Limited, 23/24 Radhabazar Street, Calcutta (a); 107A(RB) (Central), 22-6-57 (b); (A) Asbestos corrugated sheets (c); 25-8-64 (h).

55. Messrs. Md. Arfin Shamsi and Iqbal Jahan Begum carrying on business under the trade name M. A. Shamsi & Co., 43/3/A Canning Street, Calcutta (a); 948A(RB) (Central), 30-9-61 (b); (A) Neutral glass ampoul tubes (c); 26-8-64 (h).

56. Messrs. Dhanuka Steel Ltd., (S) 5 Mission Row, Calcutta (for) 5 Mission Row Extension, Calcutta (a); 1138A(RB) (Central), 15-6-64 (b); 27-8-64 (h).

57. (S) Shri Probodh Ch. Chakrabarty (Proprietor) carrying on business under the trade name Messrs. Lakshmi Saraswati Stores (for) Shri Bholanath Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. Lakshmi Saraswati Stores, 46 Strand Road, Calcutta (a); 672A(RJ) (Central), 16-1-58 (b); 26-8-64 (h).

58. Shri Madan Mohan Paul carrying on business under the trade name M. M. Paul & Co., 203/A Maharshi Debendra Road, Calcutta (a); 394A(SH) (Central), 25-9-57 (b); (D) Electrical goods and non-ferrous metals, (A) Bright steel rod, iron rod, bakelite sheets (hylam and sunlam) bakelite tubes, bakelite rod, s. r. v. p. paper, empire cloth, empire tape, other (power flex) electrical tapes, cloth tapes, cotton tapes, cotton webbing tapes, empire sleevings, presphon papers, fibre sheets, rods and tubes, brass and copper swating socket (cable sockets) wires and cables both low and high voltage, tumbler switches both low and high voltage, main switches both low and high voltage, conduit pipes and accessories, electrical lamps, flood lights, enamel and aluminium shades and glass shades, porcelain plug and base both high and low voltage, h. t. tape, porcelain pipes and other porcelain materials, porcelain kit kat, insulator and insulated materials both high and low voltage and overhead, cable join box, g. i. p. wires and pipes, jum nuts, flexible pipe, glass globes, brass pins, wooden materials for electrical purpose i.e., board, block, batten, etc., rubber mats and other rubber materials for electrical purpose, fibre glass tape and cloth, heater, iron, lamps, electrical table lamp with shades, fluorescent tubes and accessories, starters, operating rod and operating coils, paxolin paper, felt cloth, holders, bushes, chokes, knife switches, street lights fittings with accessories, metal plugs and iron plugs, mica, fibre rod, porcelain beads and connectors, cotton sleevings, porcelain fuses and b. l. fuses, p. v. c. and plastic tapes, tubes, sheets, bulkhead fittings, w. t. fittings, bakelite washers, brass washers, fibre washers, rubber washers, etc., bakelite bush, fluxite, earth plate, stray rods with accessories, black tapes, ceiling rose, etc., sleevings, motor, fans, carbons, ebonite sheets, rods and tubes, mica sheet, tube and rod, varnish, compounds, cork sheets, asbestos sheets, tapes, syndinio sheets, nicrom wire silk tape, lilon tapes, uraka wire and other resistance wire, electric lamps, ebonite sheets, copper strips, copper sheets, copper wires, copper tapes and rods, brass strips, brass sheets, brass rods, flex, braided tapes, copper braided, tapes, cables, cord copper twisted rope, d. c. c. wire, d. s. c. wire, super enamelled copper wire, copper flat, busbur, silicon bronze rod, silicon bronze wire, copper pipe, brass

pipes, brass inserts, brass contract, aluminium sheets, rods, flats, strips, etc., spindles, g. m. bush, metallic nut and bolts, brass eyelet, silicon bronze sheets, aluminium wire (c); 14-8-64 (h).

59. Shri Mahendra Nath Das (Proprietor) carrying on business under the trade name M. & Co., (S) 16/B Shyam Square Lane, Calcutta (for) 38/1C Bosepara Lane, Calcutta-3 (a); 929A(SH) (Central), 19-12-61 (b); 24-8-64 (h).

60. (S) Messrs. Amulya Ratan Dass and Kali Das Ghose carrying on business under the trade name Messrs. Shambazar Motor Accessories Agency (for) Messrs. Shambazar Motor Accessories, 210 Upper Circular Road, Calcutta-4 (a); 610A(SH) (Central), 5-5-59 (b) 26-8-64 (h).

61. Shree Ratan Lal and Shree Sontoshilal carrying on business under the trade name Badri Prasad Ratan Lal, (S) 207 Maharshi Debendra Road, Calcutta (for) 11 Beadon Street, Calcutta (a); (S) 1148A(SH) (Central) (for) 1014A(MK) (Central) (b); 26-8-64 (h).

62. Messrs. Debsons Private Ltd., 2 Madan Street, Calcutta (a); 69A(SL) (Central), 20-6-57 (b); (A) Electrical massagers (c); 17-8-64 (h).

63. (S) Shri Kishanlal Sharma carrying on business under the trade name Messrs. Ambika Automobiles (for) Durgadutt Haritwal, Kishanlal Sharma, Kajorimal Poddar carrying on business under the trade name Messrs. Ambika Automobiles, P-50 Princep Street, Calcutta (a); 1365A(SL) (Central), 12-9-62 (b); 17-8-64 (h).

64. (S) Messrs. Biological Evans (Private) Ltd. (for) Messrs. Evans Medical (India) Ltd., 21 Bipin Behari Ganguly Street, Calcutta (a); 140A(SL) (Central), 27-6-57 (b); 19-8-64 (h).

65. Messrs. Aftab Ahmed and Shri Anisur Rahman carying on business under the trade name Messrs. M. S. Watch Co., (S) 11/2 Lindsay Street, Calcutta (a); (S) 918A(TL) (Central) (for) 428A(RB) (b); 24-8-64 (h).

66. (S) Shri Gautamdev Sircar (Proprietor) carrying on business under the trade name Messrs. Santi Sircar & Co. (for) Shri Santi Nath Sircar (Proprietor) carrying on business under the trade name Messrs. Santi Sircar & Co., 69 Beleghata Main Road, Calcutta (a); 767A(TL) (Central), 21-8-62 (b); 24-8-64 (h).

67. Messrs. United Indian Engineers (Private) Ltd., (S) 1B Convent Road, Calcutta (for) P-562 Lake Road, Calcutta (a); (S) 919A(TL) (Central) (for) 707A(BH) (Central) (b); 26-8-64 (h).

Explanatory notes.—Regarding the amendment made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 288 C. T.—3rd September 1964.—In pursuance of the provisions of section 9 of the Bengal finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any otuer form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Chhabildas Shivlal Vara and Shri Shantilal Ratilal Lahani carrying on business under the trade name Proful Engineering Corporation, 13 Armenian Street, Calcutta (a); 1308A (AT) (Bentral), 16-3-63 (b); 19-8-64 (h).

2. Bhusan Chandra Bhar & Sons (Private) Ltd., carrying on business under the trade name Messrs. G, Bhar & Co,, 156 Cross Street, Calcutta (a), 815A (AT) (Ceutral), 11-11-57 (b); Piece goods (c)) 21-8-64 (h).

3. Messrs. Butto Kristo Paul & Co., (Private Ltd., 1 Bonfield Calcutta (a); 18B (CR) (Central), 27-7-57 (b); Medicines, surgical instruments wires (c); 20-8-64 (h).

4. Shri Kanti Brota Dhosh, (Proprietor) carrying on business under the trade name Associated Iron & Steel Industries, 2 Church Lane, Calcutta (a), 816A (EL) (Central), 10-8-63 (b); Iron and steel scraps (c); 22-8-64 (h).

5. Messrs, Ama (Private) Ltd,, 11 Government Place East, Calcutta (a); 162A (EL) (Central), 8-7-57 (b); Allied electrical goods and accessories, photographic and cinematographic goods and other accessories (c); 22-8-64 (h).

6, Shri Shiva Nandan Tandon (Proprietor) carrying on business under the trade name Messrs. South India Trading Co., 3 Ram Kumar Rakshit Lane, Calcutta-7 (a); 270A (JK) (Central), 2-7-57 (b); 22-8-64 (h).

7. Shri Hardwar Sukul (Proprietor) carrying on business under the trade name Messrs. Muktinath Jagdish Prasad, 20 Maharshi Debendra Road, Calcutta (a); 708A (JK) (Central), 2-8-58 (b); Iron & Steel scraps and hardware goods (c); 27-8-64 (h.)

8. Messrs. Salim Soap Co,, 300 Bagmari Road, Calcutta (a); 257A (MK) (Central), 25-7-57 (b); 22-8-64 (h).

9. Shri Kailash Nath (Proprietor) carrying on business under the trade name Messrs. Kailash Nath Kamalapat, 157 Netaji Subhas Road, Calcutta (a); 465A (MR) (Central), 15-7-57 (b); Metals, metalwares, jute goods and spices (c); 24-8-64 (h).

10. Shri Nirmal Bose (Proprietor) carrying on business under the trade name Publicity Printers, 8-B Lallbazar Street, Calcutta (a); 887A (RB) (Central) 14-2-61 (b).

11. Shri Sibesh Ghosh carrying on business under the trade name Stecron Engineering Co., 8-B Lallbazar Street, Calcutta (a); 979A (RB) (Central), 30-9-61 (b); 26-8-64 (h).

12. Shri Shiva Das Banerjee carrying on business under the trade name Messrs, Paramount Iron Monger, 1 R. G, Kar Road, Calcutta (a); 793A (SH) (Central), 22-2-61 (b); 18-8-64 (h).

13. Shri Bhagwati Prasad Kodia carrying on business under the trade name Messrs. Pharmaceutical Industries & Laboratories Concern, 72/2 Patuatola Lane, Calcutta-9 (a); 1297A (SL) (Central), 27-2-62 (b); 20-8-64 (h).

S. K. BOSE, Commissioner.

No. 284C.T.—3rd September 1964.—In pursuance of the provisions of sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms where issued by the appropriate Commercial Tax Officer.
1	2
(1) A/12-807824 ..	Messrs. British Paints (India) Ltd., 32 Chowringhee Road, Calcutta. BH/241B.
	(Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd. of 21 Netaji Subhas Road, Calcutta.
(2) A/8-657576 and A/8-866823.	Messrs. Shalimar Paints Ltd., 13 Camac Street, Calcutta-16. BH/3533A.
	(Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd. of 21 Netaji Subhas Road, Calcutta-1).

S. K. BOSE, Commissioner.

No. 285C.T.—3rd September 1964.—In pursuance of the provisions of sub-rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for geural information that the following declaration forms have been cancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules :- -

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-277403 to B-277407 and C-078596.	Messrs. Star Paint and Varnish Works, 10/1 Portuguese Church Street, Calcutta. AT/3912A.
(2) B-420668, C-128756 and C-128757.	Messrs. Bosco Machines, 14 Ashu Biswas Road, Calcutta. BH/1871A.
(3) C-066516 and B-693648	Messrs. Monoranjan Chakraborty and Co. (2nd Floor, Room No. 134), 157 Netaji Subhas Road, Calcutta. MR/2631A.
(4) B-035090	Serampore Cottage Industries, 8A Cochrane Road, Serampore. SP/1245A.
(5) D-007153 to D-007155 ..	K. L. Service Station (Private) Ltd., Chandernagore, Hooghly. SP/1170A.

S. K. BOSE, Commissioner.

No. 289C.T.- 3rd September 1964.- In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms, have been reported under sub-rule (3) of the rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-999364 and N-999365	Messrs. National Tar Products, 141 B. K. Pal Avenue, Calcutta. 985A(MK) (Central).
(2) N/0-340596 and N/0-340597.	Messrs. Himangshu Sekhar Singha, Sankararah, Tamluk, Midnapore. 479A(MN) (Central).
(3) N-632788	Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta-1. 75A(RB) (Central).
	(Said to have been lost in course of transit to Bombay).
(4) N/0-187183 ..	Shree Rajasthan Timber Mart, 65/1 Maharshi Debendra Road, Calcutta. 950A(SH) (Central).

S. K. BOSE, Commissioner.

No. 290C.T.—3rd September 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms, have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/0-210508 to N/0-210510.	.. Messrs. Star Paint and Varnish Works, 10/1 Portuguese Church Street, Calcutta. 1322A(AT) (Central).
(2) N/0-152640	.. Messrs. National Drug and Chemical Works, 1A Bijoy Mukherjee Lane, Calcutta. 625A(BH) (Central).
(3) N/0-339186 to N/0-339190.	.. Messrs. Netaji Cycle Stores, Chandernagore, Hooghly. 24A(SP) (Central).

S. K. BOSE, Commissioner.

No. 291C.T.- 3rd September 1964.- It is notified for general information that the following forms E I/E-II for certificate under sub-section (2) of the section 6 of the Central Sales Tax Act, 1956, have been cancelled :—

Serial No. of the Forms E-I/E-II which have been cancelled.	Name, address and R. C. No. of the dealer to whom the forms E-I/E-II were issued by the appropriate Commercial Tax Officer.
1	2
(1) E/1-020425 to E/1-020427.	Messrs. Indian National Diesel Engine Co. Ltd., 207 Lower Circular Road, Calcutta. 265A(AL) (Central).

S. K. BOSE, Commissioner.

No. 14990C.T.—3rd September 1964.—Shri Asoke Kumar Chatterjee, Commercial Tax Officer, Grade II, of Radhabazar charge, has been granted earned leave for fourteen days from 15th July 1964 to 28th July 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE Commissioner.

No. 15560C.T. — 10th September 1964. — Shri Santosh Kumar Mukherjee, Commercial Tax Officer, Grade I, of Alipore charge, has been granted earned leave for twenty-four days from 7th September 1964 to 30th September 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 292C.T.—7th September 1964.— Please read the date of registration certificate No. PG/176B., as 3rd October 1961 instead of 12th July 1962, published at page 3356 of the "Calcutta Gazette" (Part I), dated 15th November 1962, at serial No. 31 of this office notification No. 204C.T., dated 19th July 1962.

No. 293C.T.—7th September 1964. —Pleased read the date of registration certificate No. 57 B(PG) (Central) as 3rd October 1961 instead of 22nd August 1962 published at page 3488 of the "Calcutta Gazette", dated 22nd November 1962 (Part I), at serial No. 32 of this office notification No. 259C.T., dated 6th September 1962.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 294 C. T.—10th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Hemanta Kumar Dhar (Sole Proprietor) carrying on business under the trade name Messrs. Basant Ayurvedic Products, 64 Kalighat Road, Calcutta-26 (a); AL/1029A, 27-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Ayurvedic medicine (c).

2. Sarbasri Sardar Satnam Singh, Tarlok Singh, Gurbachan Singh, Hardih Singh, Ujal Singh and Darsan Singh carrying on business under the trade name Messrs. Burnpur Benefit Finance Co., Burnpur Road, Burnpur, Dist. Burdwan (a); AS/2523A, 18-8-64 (b); Radios, radio parts and accessories, cycles, cycle parts and accessories, steel and wooden furniture, electric fans, sewing machine (d).

3. Messrs. Dilip Kumar Chakraborty, Debabrata Chakraborty, Urmila Chakraborty, Shanti Chakraborty, Nitya Gopal Chakraborty and minors Pramathesh Chakraborty, Aparna Chakraborty, Alpana Chakraborty (Partners) carrying on business under the trade name Messrs. Chakraborty Cabinet, Kalna Road, Burdwan (a); BN/1435A, 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden furniture (c); Wooden furniture (d).

4. Messrs. Sanat Kumar Ghosh and Bholanath Mondal (Partners) carrying on business under the trade name Messrs. National Engineering Works, 53 G. T. Road, Burdwan (a); BN/1436A, 1-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., oxygen gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture and fittings, (ii) Grills, (iii) Collapsible gates and w. i. gates (c).

5. Sarbasri S. M. Salam, M. A. Sultan and S. A. Tawab carrying on business under the trade name Everest Goatskin & Company, 3 Harinbari 1st Lane, Calcutta (a); CL/3751A, 24-8-64 (b).

6. Messrs. Prahlad iswal and Sarbeswar Parida carrying on business under the trade name New Mongala Marine Mart, 40/2 Strand Road, ground floor, Calcutta (a); CR/3494A, 21-8-64 (b); Wire rope, m. s. chain, marline, ring, thimble (d).

7. Messrs. Samaresh Chandra Jain and Sushil Chandra Jain (Partners) carrying on business under the trade name Himalayan Stores, Kalimpong (a);

DJ/1093A, 25-8-64 (b); Stationery, cosmetic and toilets, photo goods (frames and album), sports goods, provision, greeting cards, stamps albums, autograph book, note book, diaries, combs, hair brush, sweets, chocolate, ties, socks, crockeries, hosiery goods, hanty, holdall, suitcases, bags (leather), readymade garments (d).

8. Messrs. Sitaram Saraf and Chiranjilal Agarwal carrying on business under the trade name Saraf & Company, 3 Mangoe Lane, Calcutta (a); EL/3664A, 29-8-64 (b); Shellac, lac, button lac, seed lac (d).

9. Shri Nitai Charan Majhi carrying on business under the trade name Messrs. Rani Engineering Works, Makardah Road, Sanpur, P. O. Dassnagar, Howrah (a); HW/2822A, 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Lathe machine and parts thereof, railway head light parts and turbogenerator parts (c).

10. Messrs. Astam Kr. Patra, Haradhan Patra And Manick Ch. Patra carrying on business under the trade name The Bharat Mata Eng. Works, Sanpur, Dassnagar, Makardah Road, Room No. 8, Howrah (a); HW/2823A, 29-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Lathe machine, capstan machine and hackshaw machine (c).

11. Shri Shreekrishna Agarwal carrying on business under the trade name Messrs. H. D. Beriwala & Sons, Old Benaras Road, Eksara, P. O. Chamrail, Howrah (a); HW/2824A, 3-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Ropes (c); Jute rope, jute twine rope, sisal (aloe) rope and fibre coir rope and string, jute canvas, hessian cloth and gunny bags (d).

12. Shri Narayan Chandra Kundu carrying on business under the trade name Narayan Chandra Kundu, 231 Maharshi Debendra Road, Calcutta-7 (a); JK/3356A, 31-8-64 (b); Onion, ginger, garlic (d).

13. Sarbasri Joydeb Das and Budhadeb Mukherjee carrying on business under the trade name Messrs. Universal Stationery Concern, 23 Canning Street, Calcutta, Additional place of business at 36/1 Kasundia Road, Howrah (a); LR/351B, 25-8-64 (b); (1) Pencil, (2) Pin, (3) Bound register, (4) Gems clip, (5) Diary, (6) Sponge, (7) Stamp pad, (8) Ink, (9) Note book, (10) Calling bell, (11) Waste paper baskets, (12) Exercise book, (13) Paste and gums, (14) Blotting paper, (15) Carbon paper, (16) Ribbon, (17) Glass (d).

14. Sarbasri Manik Naha, Barendra Nath Ganguly and Subodh Ranjan Dutta carrying on business under the trade name Messrs. Bilcon Machinery Corporation, 12A Netaji Subhas Road, Calcutta (a); LR/3601A, 27-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Concrete mixture, (ii) Concrete vibrator, (iii) Rammers (c).

15. Shri Sandip Kumar Ghose and Ajit Kumar Burman carrying on business under the trade name Messrs. Radiant Electric Kitchen Works, 167/1 Bidhan Sarani, Calcutta (a); MK/3785A, 28-8-64 (b); Electric cooking range, electric water boiler with control box, electric commercial toaster (d).

16. Shri Ajudhia Nath, Shri Dwarka Nath, Shri Krishan Lal and Shri Kaushalya Nandan carrying on business under the trade name Messrs. Longan Brothers, 8/1 Balmukund Mackar Road, Calcutta (a); MK/3787A, 31-8-64 (b); Dry fruits (d).

17. Shri Kamta Prasad Sharma carrying on business under the trade name Messrs. Pandit Ram Chandra Sharma, 156 Acharya Profulla Chandra Road, Calcutta (a); MK/3788A, 31-8-64 (b); (1) Raw materials: Til oil, himraj compound, amla compound, bhringaraj compound. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hair oil for sale (c).

18. Shri Gopi Nath Paul and Shri Madan Mohan Nandy carrying on business under the trade name Messrs. Hindusthan Factory, 3C Nandan Bagan Street, Calcutta (a); MK/3789A, 31-8-64 (b); (1) Raw materials: Cast iron, m. s. rounds, flats and rods, paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rat trap and pulleys for sale (c).

19. Shri Prabhu Dayal Behani (Proprietor) carrying on business under the trade name Messrs. Rabindra Timber Depot, Rabindra Avenue, English Bazar, Malda (a); ML/764A, 31-8-64 (b); Timber (d).

20. Shri Phani Bhusan Dutta (Proprietor) carrying on business under the trade name Messrs. Dutta Mistanna Bhandar, Kaliachak, Malda (a); ML/765A, 31-8-64 (b).

21. Sarbasri Harendra Kumar Paul, Sunil Kumar Pal, Anil Kumar Pal and Amarendra Kumar Pal carrying on business under the trade name The Eastern Trade Syndicate, P. O. Ghatal, Midnapore (a); MN/1739A, 3-8-64 (b); Mobil oil, lubricating oils, grease, gera oil and brake oil (d).

22. Shri Prafulla Kumar Pan carrying on business under the trade name Prafulla Kumar Pan, Vill. Radhanagar, P. O. Amalgora, Midnapore (a); MN/1740A, 5-8-64 (b); (1) Raw materials, namely, forest coupes, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood and sal poles (c).

23. Shri Reyaz Ahmed Quraishy carrying on business under the trade name Reyaz Ahmed Quraishy, Sardia Station, P. O. Manickpara, Dist. Midnapore (a); MN/1745A, 21-8-64 (b); (1) Raw materials.

namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal ballies (c).

24. Shri Rambrich Singh carrying on business under the trade name Rambrich Singh, Bachhurdoba, P. O. Jhargram, Midnapore (a); MN/1746A, 26-8-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal poles (c).

25. Shri Nanda Dulal Dutta and Mohan Lal Dutta carrying on business under the trade name Messrs. Mohan Bakery, Napit Para, P. O. and Dist. Purulia (a); PR/446A, 28-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Biscuits and breads (c).

26. Shri Amar Dutta carrying on business under the trade name Messrs. Dutta Sweets, Chaibasa Road, Purulia, Post and Dist. Purulia (a); PR/447A, 2-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Sweetmeats and tea (c).

27. Shri Biswanath Ghosh carrying on business under the trade name Ghosh Brothers, 14/2 Old Chinabazar Street, Calcutta (a); RB/1491A, 31-8-64 (b); Slide viewers, micro cover glass, hypodermic needles, b. p. blades, staple machine, betanapthal maleican hydride, sewing needles, alarm clock, mercury lamps, sodium hydro-sulphite and pipe wrenches (d).

28. Shri Chandra Sekhar carrying on business under the trade name Shrikrishna Art Press, 64 Pathuriaghata Street, Calcutta (a); SH/3523A, 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed material (c).

29. Shri Anil Kumar Roy carrying on business under the trade name Messrs. Machinery & Equipments Co., 16 Ganesh Chandra Avenue, Calcutta (a); SL/4216A, 21-8-64 (b); Electric motor, pumps, starter, alternator, transformer, diesel engine and accessories, universal angle plates, machine vice, drill chuck, box spannetools cutter grinder, high speed hackshaw, magnetibase, portable radial drilling machine, portable electric recipro saw, v. belt, saw blade, magnetic chuck, milling table, die making, machine, sawing (d).

30. Satish Kumar Sodhani and Shrimati Urmila Daga carrying on business under the trade name Messrs. Daga Engineering Works, 1/1 Moredith Street (Old 60 Bentinck Street), 4th floor, Calcutta (a); SL/4217A, 22-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cast iron castings (c); Cast iron scraps (d).

31. Shri Gopi Kishen Gupta carrying on business under the trade name Messrs. Atlas Trading Co., 14/1A Grant Lane, Calcutta (a); SL/4218A, 24-8-64 (b); Cycles, cycle parts and accessories, cycle tyres and tubes, ball bearings, aluminium sheet (d).

32. Shri Upendra Lal Dhar carrying on business under the trade name Messrs. Fashion Shoe House, 129/1 Bepin Behari Ganguly Street, Calcutta (a); SL/4219A, 24-8-64 (b).

33. Shri Sarbaranjan Nandy (Proprietor) carrying on business under the trade name Sarbaranjan Nandy, Rajbalghat, Hooghly (a); SP/1679A, 21-8-64 (b); Cocoanut oil, soda, dry chillies, spices, ghee (d).

34. Messrs. Beharilal Agarwalla and Radhashyam Agarwalla (Partners) carrying on business under the trade name Sedmall Beharilal Agarwalla, Urdibazar, Chandernagore, Hooghly (a); SP/1680A, 24-8-64 (b); Linseed oil (d).

35. Shri Baidyanath Roy Chowdhury (Proprietor) carrying on business under the trade name Baidyanath Roy Chowdhury, 527 Ballavpore, G. T. Road, Serampore, Hooghly (a); SP/1681A, 25-8-64 (b); Cement (d).

36. Shri Susil Kumar Saha (Proprietor) carrying on business under the trade name Saha Builders, Pipulpati, Hooghly (a); SP/1682A, 27-8-64 (b); Bricks, jhama, stone metals and chips (d).

37. Sarbasri Joy Deb Chandra Ghose and Sachindra Nath Roy (Partners) carrying on business under the trade name Popular Engineering Works, 7 Kamardanga Road, Calcutta (a); TL/2839A, 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., gas, oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cycle and rickshaw parts (c).

38. Messrs. Ruby Rubber Works Ltd. carrying on business under the trade name Ruby Rubber Works Ltd., 60 McLeod Street, Calcutta (a); TL/2840A, 28-8-64 (b).

S. K. BOSE, Commissioner.

No. 295 C. T.—10th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Ramlal Shaw and Ram Govinda Prasad Shaw carrying on business under the trade name Messrs. Ramlal Ram Govinda Prasad (for) Shri Ram Lal Shaw carrying on business under the trade name Messrs. Ram Lal Ram Govind Prasad, Watgunge Railway Siding, Calcutta (a); AL/76A, 7-6-49 (b); 22-8-64 (e).

2. (S) Shri Radheshyam Agarwala, Shrimati Kasturi Bai and Shri Babulal Kedia carrying on business under the trade name Messrs. Dongarmall Shreelal (for) Messrs. Dongarmall Shreelal, M. L. Raha Lane, Asansol. Dist. Burdwan (a); AS/6A, 8-9-41 (b); 17-8-64 (e).

3. Messrs. Mahipatrai J. Upadhaya, Kundaraj J. Upadhaya, Vijendra J. Upadhaya, Balmukund C. Mahta and Kamala Mahta carrying on business under the trade name West End Motors, Chelidanga, G. T. Road West, Asansol (a); AS/1742A, 24-12-55 (b); (A) Timber and timber furniture (d); 18-8-64 (e).

4. (S) Messrs. Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta Pannalal Dutta, Satinath Dutta and Haro Nath Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons, Sainthia, Birbhum (a); AS/40B, 10-11-41 (b); 20-8-64 (e).

5. (S) Messrs. Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta, Pannalal Dutta, Satinath Dutta and Haro Nath Dutta carrying on business under the trade name Mollarpur Rice Mill (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Mollarpur Rice Mill, P. O. Mollarpur, Dist. Birbhum (a); AS/1934A, 18-11-58 (b); 20-8-64 (e).

6. (S) Messrs. Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta, Pannalal Dutta, Satinath Dutta and Haro Nath Dutta carrying on business under the trade name Mollarpur Oil Mill (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Mollarpur Oil Mill, P. O. Mollarpur, Dist. Burdwan (a); AS/1935A, 18-11-58 (b); 20-8-64 (e).

7. Messrs. Ram Prosad Tibrewalla, Gouri Sankar Agarwalla and Laxmi Devi widow of Ganpatrai Tibrewalla carrying on business under the trade name Sukhdeo Das Gajanand, Suri (Kendnodangal), Dist. Birbhum (a); AS/275A, 25-9-41 (b); (A) Tata hair oils, talcum powder, dusting powder, face powder, liquid foundation, compact, vanish cream, cold cream, skintonic, cleansing milk, lipsticks and refil, gift-box of lakme, astingen, r. p. perfumery, hand and body lotion, muskara, tea, sodium bi-carbonate, caustic soda (d); 20-8-64 (e).

8. (S) Messrs. Sreegopal Mondal, Gourgunananda Mondal and Achhuta Nanda Mondal carrying on business under the trade name Gourgunananda Mondal & Bros. (for) Messrs. Gourgunananda Mondal, Nadianandan Mondal, Achhuta Nandan Mondal and Narayan Chandra Mondal carrying on business under the trade name Gourgunananda Mondal & Brothers Vill. and P. O. Bishnupur, Dist. Birbhum (a) AS/1549A, 13-6-52 (b); 25-8-64 (e).

9. Messrs. Gopal Chandra Dan, Rakhal Chandra Dan, Bagal Chandra Dan, Krishna Chandra Dan and Narayan Chandra Dan carrying on business under the trade name Gopal Chandra Dan & Brother Begunia, P. O. Barakar, Dist. Burdwan (a); AS/2506A 9-6-64 (b); (A) Vacuum flask, insulated thermic jugs refills and spare parts thereof, kerosene stoves and cookers and parts thereof, electric lamps, chillis mantles (d); 25-8-64 (e).

10. Shri Golak Chandra Barat (Proprietor) carrying on business under the trade name G. C. Barat Neamatpur, P. O. Sitarampur, Dist. Burdwan (a) AS/1517A, 21-2-52 (b); (A) Iron flanges, iron sockets iron bends, iron pipes, asbestos pipes, brass bid cork fibre sheets, rubber pipe, rubber insertion, marbl chip, cane, blues (d); 26-8-64 (e).

11. Shri Rabindranath Ghosh carrying on business under the trade name Premier Sports, Shop No 7 Durgapur Steel Project, Township Market, Durgapur-4, Dist. Burdwan (a); AS/2485A, 5-3-64 (b); (A Photographic goods, cine viewer, musical instrument and parts (d); 26-8-64 (e).

12. Shri Rasiklal V. Shah, Shri Himatlal Shah Shrimati Vanita Devi and Shrimati D. G. Kothar carrying on business under the trade name U. T Stores, 71 Canning Street, Calcutta (a); AT/3055A 19-5-53 (b); (D) Ammonium chloride, long pipal calcium carbonate, sulphuric acid, (A) Cheese, mercury (d); 28-8-64 (e).

13. Shri Shamumal Choithram carrying on business under the trade name Shamumull, 71 Canning Street, Calcutta (a); AT/2689A, 2-3-50 (b); (A) Ball pen parts and refills, lead pencils, propelling pencils pen holders, pen stand, pencil leads, ink, watch straps, (D) Stationery articles (d); 28-8-64 (e).

14. Mr. Ahmed Yousuf carrying on business under the trade name Paramount Stores, 71 Canning Street, Calcutta (a); AT/3405A, 28-3-57 (b); (A Blade, insecticide, coffee, condiments, barley, shoe polish, metal polish, ghee (d); 29-8-64 (e).

15. Shri Madhukant A. Mehta carrying on business under the trade name India Trading Corporation, 71 Canning Street, Calcutta (a); AT/3487A 12-7-58 (b); (A) Iron revets and washers (d); 29-8-64 (e).

16. Shri Jethmal Agarwal carrying on business under the trade name Shivedas Jethmal, 37 Armenian Street, Calcutta (a); AT/2208A, 9-5-49 (b); (A) Butter ghee, hydrometer, carburettor set and synchronizer rings (d); 29-8-64 (e).

17. Messrs. Likhmichand Mundra and Bhairudan Mundra carrying on business under the trade name Jiwanram Likhmichand, (S) 12 Noormal Lohia Lane Calcutta (for) 39 Armenian Street, Calcutta, (S) 39 Armenian Street, Calcutta (for) 12 Noormal Lohia Lane, Calcutta (a); AT/216B, 20-12-54 (b); 29-8-64 (e).

18. Messrs. Kirpal Singh Narula, Balbir Singh Nerula, Desraj Kalra and Amarnath Kalra carrying on business under the trade name Ishar Singh Kirpal Singh & Co., 10/1 Portuguese Church Street, Calcutta (a); AT/3930A, 26-9-41 (b); (A) Porcelain fuse carrier and base, copper tape (d); 29-8-64 (e).

19. (S) Shri Ramniklal Amritlal Adhia carrying on business under the trade name Messrs. Ramniklal Mulji (for) Shri Ramniklal Amritlal carrying on business under the trade name Messrs. Ramniklal Mulji, 192 Cross Street, Calcutta (a); AT/3147A, 12-2-50 (b); (D) Gunnies, jute fabrics, mercury, spices, hosiery goods (d); 31-8-64 (e).

20. Shri Mansukhlal K. Kamdas carrying on business under the trade name V. Purushottam & Company, 22 Amratolla Street, Calcutta (a); AT/1887A, 11-2-48 (b); (A) (1) Raw materials, viz., locks all kinds, iron sheet, black and galvanized iron bars, rods, flats, paints and varnishes, steel prigs, bearing of all kinds, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below: (i) Steel trunks (c); 31-8-64 (e).

21. (S) Shri Nathmal Bazaz and Rukmini Debi Bazaz carrying on business under the trade name Raghunathrai Brijmohan (for) Sarbasri Brijmohan Bazaz and Nathmal Bazaz carrying on business under the trade name Raghunathrai Brijmohan, 160 Cross Street, Calcutta (a); AT/2071A, 20-11-48 (b); 1-9-64 (e).

22. Shri Hanumandas Pugalia, Shri Bulakidas Pugalia and Shri Tolaram Pugalia carrying on business under the trade name Bulakidas Tolaram, 44 Armenian Street, Calcutta (a); AT/3955A, 2-2-49 (b); (A) Tooth paste, butter, blue, cocoanut oil, tooth brush, barley, palm candy (d); 3-9-64 (e).

23. Shri Parameswarlal Goenka carrying on business under the trade name Messrs. Parameswarlal Goenka, Bankura (a); BK/193A, 14-8-51 (b); (A) Broran and boric acid (d); 24-8-64 (e).

24. (S) Shri Saktipada Barui carrying on business under the trade name Messrs. Saktipada Barui (for) Shri Sudhir Chandra Barui and Shri Saktipada Barui carrying on business under the trade name Messrs. Saktipada Barui & Sudhir Chandra Barui, Vill. and P. O., Moynapur, Bankura (a); BK/32A, 13-11-41 (b); 26-8-64 (e).

25. (S) Messrs. Gour Mohan Poddar, Rabindra Nath Poddar and Dinabandhu Poddar (Partners) carrying on business under the trade name Gour Mohan Poddar & others (for) Messrs. Gour Mohan Poddar, Rabindra Nath Poddar and Dinabandhu Poddar carrying on business under the trade name Gour Mohan Poddar & Co., Jiagunje, Murshidabad (a); BR/617A, 10-8-59 (b); (D) Spices (d); 31-8-64 (e).

26. Shri Chandmall Daga and Shri Fate Chand Daga (Partners) carrying on business under the trade name Rupchand Shermall, Tufanganj, Dist. Cooch Behar (a); CB/77A, 2-3-51 (b); (A) Tube-well and tube-well parts and accessories (d); 28-8-64 (e).

27. (S) Messrs. Dharmadas Mukherjee and Raibatak Mukherjee carrying on business under the trade name Mukherjee Service Station (for) Mukherjee Service Station, Pararpar, P. O. Alipurdooar, Dist. Jalpaiguri, Purbachawkcharka, P. O. Barobisha, Dist. Jalpaiguri, (A) Damanpur, Dist. Jalpaiguri, (A) Rajabhatkhawa, Dist. Jalpaiguri (a); CB/43B, 15-11-57 (b); 31-8-64 (e).

28. (S) Shri R. K. Sharma carrying on business under the trade name Sri Hanuman Electric Stores (for) Messrs. R. K. Sharma and J. P. Sharma carrying on business under the trade name Sri Hanuman Electric Stores, 36 Ezra Street, Calcutta (a); CL/3236A, 21-12-60 (b); 22-8-64 (e).

29. Shri Khushal Chand J. Shah carrying on business under the trade name Messrs. Shah Brothers, 123 Chittaranjan Avenue, Calcutta (a); CL/3583A, 7-8-63 (b); (A) Fire fighting equipments (d); 24-8-64 (e).

30. Shri Ramesh Chandra Khemka carrying on business under the trade name Messrs. R. C. Khemka & Sons, 119B Chittaranjan Avenue, Calcutta (a); CL/243B, 17-12-58 (b); (A) Gunny bags and galvanised clips (d); 24-8-64 (e).

31. Shri Bhimsen Agarwalla carrying on business under the trade name Messrs. Ramchandra Bhimsen, (S) 55 Canning Street, 3rd floor, room No. 74, Calcutta (for) 196 Cross Street, Calcutta (a); (S) CL/3750A (for) AT/3356A (b); 24-8-64 (e).

32. (S) Shri Upendra Mohan Ghosh carrying on business under the trade name Messrs. Calcutta City Furnishers (for) Shri Niranjan Bose carrying on business under the trade name Messrs. Calcutta City Furnishers, 224/1B Bowbazar Street, Calcutta (a); CL/2102A, 21-12-50 (b); 26-8-64 (e).

33. (S) Shri Chandmal Jethmal Jain, Shri Gulab Chand Punamchand Sisodia and Shri Prabhakar Dattatraya Gupta carrying on business under the trade name Messrs. Motilal Girdharilal Agarkar (for) Messrs. Parasmal Bastimal Kankaria, Bastimal Hastimal Kankaria, Hira Chand Nagraj Lodha and Tara Chand Motilal Lodha carrying on business under the trade name Messrs. Motilal Girgharilal Agarkar, 4 Mandir Street, Calcutta (a); CL/2648A, 5-9-55 (b); 26-8-64 (e).

34. Messrs. Parmanand Bery, Pannalal Bery, Rabindernath Bery, Jawaharlal Bery, Amritlal Bery, Narinderlal Bery, Manaharlal Bery and Premnath Bery carrying on business under the trade name Bery Brothers, 135 Canning Street, Calcutta (a); CR/713A, 23-9-41 (b); (A) Emery grain (d); 22-8-64 (e).

35. Messrs. Samarmal Pralhadka, Jagannath Modi and Radhakisen Modi carrying on business under the trade name Messrs. Overseas Trading Co., 10 Jackson Lane, Calcutta (a); CR/2267A, 17-12-52 (b); (A) Printing ink (d); 22-8-64 (e).

36. Messrs. B. C. Gain & Co. (Private) Ltd. (Proprietor) carrying on business under the trade name Messrs. Standard Metal Co., 101 Netaji Subhas Road, Calcutta (a); CR/399A, 8-9-43 (b); (D) Hardware, (A) Ferrous, non-ferrous metal and section, garden engineering and mason, carpentry, tools and implements after the word "Glycerine" (d); 22-8-64 (e).

37. (S) Sarbasri Basudeo Mandelia and Kishanlal Mandelia carrying on business under the trade name Mandelia Brothers (for) Shri Basudeo Mandelia (Proprietor) carrying on business under the trade name Mandelia Brothers, 40 Netaji Subhas Road, Calcutta (a); CR/2843A, 15-1-59 (b); (D) Hardware, mill stores, (A) Saws, saw machine and parts, beltings, v. belt, bearings, pullies, steel shaft, bars, sheets, wires and scraps, tools, grinding machines, grinding wheels and stones, engine spare parts, springs, spring washers, spring strips, welding equipments, bolts, nuts, screws, measuring tapes, planeing knives, steel files, blocks collers, sockets, belt lacings, belt fasteners, motor pump, iron buckets, dhamma, hoppets, blowers, lubricating oils and grease, g. i. pipes and pipe fittings, fire bricks and clay, crucibles, graphite powder, emery powder, carborundam powder, chemical salt and cement, brass sheets, square, round, flats, rods, hose pipe (d); 24-8-64 (e).

38. (S) Shri Hirendra Nath Mitra (Proprietor) carrying on business under the trade name Messrs. The Indian Traders (for) Messrs. Prakash Chandra Mitra and Hirendra Nath Mitra carrying on business under the trade name Messrs. The Indian Traders, 36 Strand Road, Calcutta (a); CR/165A, 24-9-41 (b); (A) Beltings and tools (d); Insert "Stoves and oil cookers" after the words "Machine parts (Manufacturing column) (c); 26-8-64 (e).

39. Windamere Hotel (Private) Ltd., Darjeeling (a); DJ/188A, 10-11-41 (b); (A) Bread, cheese, biscuits, cakes, pastry, butters and pickles (d); 25-8-64 (e).

40. Shri Uma Sankar Agarwalla carrying on business under the trade name Ashok Kumar & Co., 25 Stephen House, 4 Dalhousie Square, Calcutta (a), EL/3279A, 26-8-58 (b); (A) H. s. blade, emery cloth, lump chalk, resin, conduit pipe, bolts and nuts and welding rod (d); 1-9-64 (e).

41. Shri Ramniwas Dalmia carrying on business under the trade name Rajhans Enterprises, 32/1 Dalhousie Square South, Calcutta (a); EL/3640A, 19-2-64 (b); (A) Iron and steel, steel and c. i. castings gum arabic, carbon steel plug aluminium, valves and cocks, electric pumping set, bobbin carrier, dead spindle, c. i. fire hydrants, machinery parts (d), 2-9-64 (e).

42. Shri Tarit Bhusan Dey and Atul Krishna Dey (Partners) carrying on business under the trade name Messrs. Eureka Stores & Agency, 19 British Indian Street, Calcutta (a); EL/3228A, 26-9-57 (b); (A) Iron beam scale (d); 2-9-64 (e).

43. Messrs. Kalwantrai Bansal, Labhuram Bansal, Murti Devi Garg and Nathuram Garg carrying on business under the trade name Metal & Steel Corporation, 135/19C Girish Ghose Road, Belur, Howrah (a); HW/2775A, 2-7-64 (b); (A) Condemned electric fans (d); 28-8-64 (c).

44. Messrs. Shree Hanuman Steel Rolling Mill, Co. Ltd., 62/D/2 J. N. Mukherjee, Road, Salkia, Howrah, Calcutta (1) (a); HW/2B, 26-9-41 (b); Insert Squares and gate channels after the words "M r rounds and flats" (c); 29-8-64 (e).

45. Messrs. Punam Chand Nahata and Sukhi Devi Dugar carrying on business under the trade name Nav Bharat Udyog, 121 J. N. Mukherjee Road, Ghusury, Howrah (a); HW/2780A, 7-7-64 (b); (A) (3) Consumable stores: Abrasives and polishing materials, Insert Belts and straps after the words "hand bags and vanity bags" (c); 29-8-64 (e).

46. (S) Messrs. Krishna Kumar Chokhani and Ram Ballav Chokhani carrying on business under the trade name Vijoy Manufacturers (for) Shri Ram Ballav Chakhoni carrying on business under the trade name Messrs. Vijay Manufacturers, 12 Bhagwan Ganguly Lane, Howrah (a); HW/2512A, 25-2-63 (b); 29-8-64 (e).

47. Shri Arun Kumar Mukherjee carrying on business under the trade name Messrs. Ajmo Trading Co., 40 Jaliapara Lane, Salkia, Howrah (a); HW/2537A, 20-4-63 (b); (A) Motor parts, washers, pipes, rivets, ropes, hinges, c. i. wires, electric goods, drilling machines, screw drivers, hammers, carpenter's tools and rubber sheets (d); 29-8-64 (e).

48. (S) Messrs. Subala Sen Gupta and Gita Roy carrying on business under the trade name Dorman Engineering Co. (for) Messrs. Subala Sen Gupta, Gita Roy and Sudarshan Chatterjee carrying on business under the trade name Dorman Engineering Co., 19 Deshpran Sasmal Road, Howrah (a); HW/2422A, 29-6-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Nuts, bolts, washers, screws, cocks and valves, gun metal and brass stove (c); 29-8-64 (e).

49. Messrs. Nani Gopal Santra and Probodh Chandra Santra carrying on business under the trade name Tara Engineering Works, 185/3 Dharamtala Road, P. O. Salkia, Howrah (a); HW/1734A, 15-9-56 (b); Insert Strip after the words "umbrella notches" (c); 29-8-64 (e).

50. (S) Prosad Chandra Adhikary and Shri Panchanan Adhikary carrying on business under the trade name P. B. Engineering Works (for) Shri Prosad Chandra Adhikary (Proprietor) carrying on business under the trade name P. B. Engineering Works, 100 Panchanantala Road (Ward VI), Howrah (a); HW/2120A, 20-5-60 (b); 31-8-64 (e).

51. Shri Gobardhan Sadhukhan carrying on business under the trade name Baisya Teli Sasthey Bhandar (Grocers), Maju Bazar, P. O. Maju, Dist. Howrah (a); HW/110A, 17-10-41 (b); (D) Mustard oil, kerosene oil, cocoanut oil, castor oil, lime, spices, paddy, rope, thread, cloth, salt, paper, fuel, bhusa pans, soap, quinine, oilcake, boric cotton, patent medicine, gur, atta, maida, ghee, sugar, stationery, sugarcane, groundnut oil, honey, fishing mosla, tar utensils hardware, tobacco, suji, carbide, umbrella sago, barley, arrowroot, paint, light corrugated, mustard seed, haritaki, bahera, chirata, palm candy, besaun, phenyle, turpentine, oil cake, bran, biscuit, carbide, methylated spirit, soap, utensils, cement, soda, bleaching powder, molasses, text book, blue colour and matches (d); 31-8-64 (e).

52. (S) Shri Raghunath Tewari carrying on business under the trade name Messrs. R. N. Tewari & Sons (for) R. N. Tewari & Sons, Shalimar Coal Depot, Siding No. 18/1, P. O. Shibpore, Howrah (a), HW/1220A, 23-12-50 (b); 1-9-64 (e).

53. (S) Messrs. Rabindra Nath Pal Chaudhury, Rathindra Nath Pal Chaudhury, Bhupendra Nath Pal Chaudhury, Raj Kumar Dey and Shrimati Bandabala Dey carrying on business under the trade name Dey and Pal Chaudhury (for) Messrs. Kanailal Pal Chaudhury, Raj Kumar Dey and Shrimati Bandabala Dey carrying on business under the trade name Dey and Pal Chaudhury, 15A Maharshi Debendra Road, Calcutta (a); JK/54A, 29-9-41 (b); 28-8-64 (e).

54. Messrs. Mohri Devi Chowdhury, Dwarka Prosad Chowdhury, Harkarandas Chowdhury and Niranjan Kumar Chowdhury carrying on business under the trade name Orient Laminating Co., 9 Rajkumar Rakshit Lane, Calcutta-7 (a); JK/3330A, 22-4-63 (b); (A) Hessian cloth, stone and marble chips, oxides, marble dust, white cement, patching compound and polythene (d); 28-8-64 (e).

55. Messrs. Rohtas Kr. Gupta and Ram Chandra Agarwala carrying on business under the trade name Messrs. Ava Trading Concern, (S) 20 Maharshi Debendra Road, Calcutta-7 (for) 25A Harodhole Lane, Calcutta-5 (a); (S) JK/3355A (for) SH/3439A (b); 29-8-64 (e).

56. Messrs. Hind Overseas (Private) Ltd., 7 Narain Prosad Babu Lane, Calcutta (a); JK/2792A, 15-2-57 (b); (A) In consumable stores, e.g., coal, coke, firewood, lubricants, sand, chemicals, minerals, greases and gases (c); 31-8-64 (e).

57. Messrs. Amarnath Ash, Shrimati Padmarani Ash and Shrimati Padmarani Ash legal and natural guardian for and on behalf of minor Shri Manindra Kumar Ash carrying on business under the trade name Panchanan Ash & Co., 2/B Ram Kumar Rakshit Lane, Calcutta-7 (a); JK/792A, 29-9-41 (b); (A) Rivet (d); 2-9-64 (e).

58. Shri Girdharilal Saraogi (Proprietor) carrying on business under the trade name Trading Syndicate of India, 40 Burtolla Street, Calcutta (a); JK/3254A, 13-6-63 (b); (A) Proctor compaction mould, steel edge ungraduated, test sieve, standard sand bottles, wooden boards and round electrical (d); 2-9-64 (e).

59. Messrs. Shiam Sundar Chowdhury and Haryant Kumar Chaudhury carrying on business under the trade name Bengal Forging Industries, 20 Maharshi Debendra Road, Calcutta (a); JK/3079A, 29-7-60 (b); (A) Electric motors, starters and switches (d); 2-9-64 (e).

60. Shri Parmeswarlal Agarwalla (Proprietor) carrying on business under the trade name Messrs. West Bengal Industries Corporation, Kalyani Industrial Estate, Block-D, Kalyani, Nadia (a); KR/2058A, 29-8-63 (b); (A) Raw materials for use in the actual process of manufacture of the goods named: Collapsible gates, windows grills, m. s. gates, and all kind of fabrication works (c); 28-7-64 (e).

61. (S) Shri Sachindra Kumar Basu (Proprietor) carrying on business under the trade name Messrs. S. K. Basu & Co. (for) Messrs. S. K. Basu & Co., Ghurni, Krishnagar, Nadia (a); KR/1824A, 31-3-58 (b); 28-7-64 (e).

62. (S) Shri Gopal Chandra Dey (Proprietor) carrying on business under the trade name Messrs. Surja Kanta Nagendra Nath Dey Podder Jewellery Firm (for) Messrs. Surja Kanta Nagendra Nath Dey Podder Jewellery Firm, Krishnagar, Nadia (a); KR/905A, 8-7-48 (b); 28-7-64 (e).

63. Shri Haradhan Banerjee (Proprietor) carrying on business under the trade name Messrs. Bharati Cycle Stores, Malopara, Bazar Road West, Goari, Krishnagar, Nadia (a); KR/1819A, 14-3-58 (b); (A) Fan (d); 28-7-64 (e).

64. The Indian Cardboard Industries Ltd., (S) 18 Netaji Subhas Road, Calcutta (for) 2 Fairlie Place, Calcutta (a); LR/835A, 24-9-41 (b); 21-8-64 (e).

65. Sarbasri Dilip Singh and Samar Singh carrying on business under the trade name Messrs. Samar Paper Stores, (S) 23 Canning Street, Calcutta (for) 128/21 Hazra Road, Calcutta (a); (S) LR/3600A (for) AL/644A (b); 22-8-64 (e).

66. Messrs. Clearland Construction Co. (Private) Ltd., Gillander House, Calcutta (a); LR/3585A, 24-6-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paints, varnishes, thinner gases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Fabricated steel structure for buildings, (ii) North lights (c); (A) G. p. c. sheets, m. s. c. i. black and galvanised tubes, sockets, end capes and hand railings, bolts, nuts, clips, washers, hooks, hinges, handles, packing pieces, pins, rivets, screw, pring steel (d); 22-8-64 (e).

67. Shri Sushil Kumar Mitra carrying on business under the trade name Messrs. Associated Steel & Wire Co., 24 Strand Road, Calcutta (a); LR/3461A, 15-6-63 (b); (A) Stainless steel tube (d); 22-8-64 (e).

68. (S) Sarbasri Hatimbhai Abdul Hossain, Saifuddin Hatimbhai and Mohammadibhai Hatimbhai carrying on business under the trade name Messrs. A. E. Hatim & Co. (for) Shri Hatimbhai Abdul Hossain (Proprietor) carrying on business under the trade name Messrs. A. E. Hatim & Co., 18 Canning Street, Calcutta (a); LR/92A, 10-12-41 (b); 25-8-64 (e).

69. (S) Messrs. Amal Krishna Mandal, Bimal Krishna Mandal, Nirmal Krishna Mandal and Biswanath Mandal carrying on business under the trade name Messrs. Electrical & Mechanical Stores (for) Shri Phatik Chandra Chakraborty and Shri Amal Kumar Mandal carrying on business under the trade name Messrs. Electrical & Mechanical Stores, 20 Netaji Subhas Road, Calcutta (a); LR/1246A, 27-4-46 (b); 25-8-64 (e).

70. Sarbasri Hrishikesh Sen, Fatick Chandra Sen, Dunia Chand Sen, Pravat Chandra Sen and Arun Chandra Sen carrying on business under the trade name Messrs. Senco Silks & Variety Stores, (S) 106 Upper Chitpur Road, Calcutta (for) 170/2 Bepin Behari Ganguly Street, Calcutta (a); (S) MK/3786A (for) SL/4120A (b); 28-8-64 (e).

71. (S) Shri Prabhash Chandra Ghosh, Shri Subhash Chandra Ghosh and Shri Prabhat Chandra Ghosh carrying on business under the trade name Messrs. Ghosh Brothers (for) Messrs. Ghosh Brothers, 16 Kali Dutta Street, Calcutta (a); MK/2199A, 23-3-49 (b); (A) Archis oil and recini oil after the words "thermo flask" (d); 29-8-64 (e).

72. Shri Subhash Chandra Ghosh carrying on business under the trade name Messrs. G. S. Enterprises, 20B Kali Dutta Street, Calcutta (a); MK/3675A, 21-12-63 (b); (A) Torchlight after the words "stainless steel utensils" (d); 29-8-64 (e).

73. (S) Shri Rathindra Nath Shaw, Shri Amar Nath Shaw and Shri Sunil Kumar Shaw carrying on business under the trade name Messrs. Unique Industries (for) Shri Sunil Kumar Shaw carrying on business under the trade name Messrs. Unique Industries, 37 Maszidbari Street, Calcutta (a); MK/2232A, 19-11-51 (b); 29-8-64 (e).

74. Shri Ramprit Singh carrying on business under the trade name Messrs. United Steel & Engineering Works, 22/3/1 Canal West Road, Calcutta (a); MK/3626A, 18-9-63 (b); (A) Roll spoils, plate shearings, plate cuttings, channel and joist cuttings after the words "rusted cables" (d); 29-8-64 (e).

75. Shri Bhaskar Kumar Chanda carrying on business under the trade name Messrs. Hindusthan Traders, 28 Upper Chitpore Road, Calcutta (a); MK/3768A, 20-7-64 (b); (A) Sanitary equipments after the word "valves" (d); 2-9-64 (e).

76. Sarbasri Sachindra Bhusan and Bhujanga Bhusan Talukder (Partners) carrying on business under the trade name Messrs. Kalpataru Bhandar, Mohanbati, P. O. Raiganj, Dist. West Dinajpur (a); ML/624A, 19-7-60 (b); (A) Barley, blue (d); 10-8-64 (e).

77. Sarbasri Girija Sankar Banik and Ramendra Kumar Banik (Partners) carrying on business under the trade name Messrs. Banik Brothers, Balurghat, West Dinajpur (a); ML/22B, 16-7-56 (b); (A) Kerosene oil tin (d); 10-8-64 (e).

78. (S) Sarbasri Shew Shankar Gajodia and Hazari Mull Gajodia (Partners) carrying on business under the trade name Messrs. Bharat Soap Works, P. O. Kaliaganj, West Dinajpur (for) Sarbasri Shew Shankar Gajodia Kashiram Agarwalla and Hazari Mall Gajodia (Partners) carrying on business under the trade name Messrs. Bharat Soap Works (a); ML/741A, 2-3-64 (b); 10-8-64 (e).

79. Shrimati Jogmaya Dey (Proprietress) carrying on business under the trade name Messrs. Bandhab Padukalaya, English Bazar, Malda (a); ML/84A, 20-5-43 (b); (A) Shoe polish (d); 10-8-64 (e).

80. Shri Ramjanam Ram Saha (Proprietor) carrying on business under the trade name Messrs. Biswabandhu Bastralaya, Hatkhola, Malda (a); ML/425A, 2-4-56 (b); (A) Satranch, mosquito nets, silk saree (d); 11-8-64 (e).

81. Shri Jaichandlall Baid (Proprietor) carrying on business under the trade name Messrs. Subhkaran Mangilal, Dalkhola, West Dinajpur (a); ML/514A, 25-11-57 (b); (A) Ilaychi, dhuna (d); 31-8-64 (e).

82. Sarbasri Madanlall Maskara, Keshardeo Maskara, Matilall Maskara, Biswanath Maskara, Ram Gopal Maskara and Rantchand Maskara (Partners carrying on business under the trade name Messrs Arjun Dass Madanlall, Dalkhola, Dist. West Dinajpur (a); ML/509A, 25-11-57 (b); (A) Accoproof (d); 31-8-64 (e).

83. Shri Matilal Ram (Proprietor) carrying on business under the trade name Messrs. Motilal & Sons, Strand Road, Baluchar, Malda (a); ML/37B, 4-1-63 (b); (A) Broomstick, jute twine, linseed oil, tinopal, phenyle and ghee (d); 31-8-64 (e).

84. Sarbasri Haribola Saha, Nitaipada Saha and Haripada Saha (Partners) carrying on business under the trade name Messrs. Nitai Biri Factory, Balurghat, West Dinajpur (a); ML/229A, 22-1-51 (b); (A) Biri leaves (d); 31-8-64 (e).

85. Messrs. H. G. & Co. (Private) Ltd., (S) 113P Netaji Subhas Road (for) 70 Netaji Subhas Road, Calcutta (a); MR/2617A, 18-8-61 (b); (A) Copper wire, copper rod, copper sheet, brass strap, solder sticks, brass rod, copper strip, brass and copper sheathings, bronze wire (d); 28-8-64 (e).

86. Shri Radharaman Adhikary (Proprietor) carrying on business under the trade name Messrs Adhikary & Co., 62 Netaji Subhas Road, Calcutta (a); MR/2561A, 10-2-60 (b); (A) Water steam manifold, suction valve, plate and delivery valve plate, cycle tube mould, valve spring and valve plate, lever, sliding bars, pensions scheile dises, hexagon head screw, stone bolts, lock plate, steering bearing, backing plate (d); 31-8-64 (e).

87. Messrs. N. C. Malani, C. K. Malani and P. C Malani carrying on business under the trade name Asha Electric Emporium, 43 Strand Road, Calcutta (a); MR/2727A, 6-3-64 (b); (A) Brass rods and screws (d); 29-8-64 (e).

88. (S) Shri Lakshman Kr. Shaw (Proprietor) carrying on business under the trade name Messrs Annapurna Engineering Corporation (for) Messrs Lakshman Kr. Shaw, Bhaskar Behara and Lingaraj Mallick (Partners) carrying on business under the trade name Annapurna Engineering Corporation, 105 Netaji Subhas Road, Calcutta (a); MR/2690A, 22-3-63 (b); 1-9-64 (e).

89. (S) Messrs. Gulzarilal Rawal, Chamanlal Rawal and Benarasilal Rawal carrying on business under the trade name Rawal Rubber Works (for) Messrs. Gulzarilal Rawal, Chamanlal Rawal and Benarasilal Rawal carrying on business under the trade name Rawal Rubber (Bengal) Works, 14 Bentinck Street, Calcutta (a); RB/1177A, 21-12-60 (b); 28-8-64 (e).

90. Messrs. Dhirajlal Bhasanji Gathani, Amritlal Bhanji Shah and Mansukhlal Talak Chand Doshi carrying on business under the trade name Excel Drug House, 18B Sukeas Lane, Calcutta (a); RB/1074A, 5-1-60 (b); (A) Amlasar gandhak (d); 28-8-64 (e).

91. Messrs. Shantilal Mangal Chand Chowdhury, Surajmal Mangal Chand Chowdhury, Bhim Chand Mangal Chand Chowdhury (minor) and Mahendra

Kumar Hiralal Chowdhury (minor) carrying on business under the trade name Mangal Chand & Sons, 19 Pollock Street, Calcutta (a); RB/1445A, 21-2-64 (b); (A) (1) Raw materials, viz., copper scrap, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Copper rods and strips (c); 28-8-64 (e).

92. Messrs. Rakhal Chandra Mukherjee and Paritosh Dutt carrying on business under the trade name Bengal Stationery Concern, 14/2 Old Chinabazar Street, Calcutta (a); RB/330A, 4-8-45 (b); (A) Block, stitching machine (d); 28-8-64 (e).

93. Messrs. Khazan Singh and Prehlad Singh carrying on business under the trade name Basant Glass Company, 42 Old Chinabazar Street, Calcutta, (A) Calcutta (1) (a); (S) RB/108B (for) RB/117A (b); 28-8-64 (e).

94. Shri G. V. Swaika (Karta) carrying on business under the trade name Messrs. Ramdas Mahadeo Prosad, 18B Brabourne Road, Calcutta (a); RB/672A, 25-9-41 (b); (D) And other merchandise as and when required and certified for resale and other general merchandise as and when required for resale, (A) Copra, rosin, mill stores, acids, gunnies, hessian and jute products, packing material, colour and varnish, vegetable products, beltings, bearings, bolt and nut, pipe and fittings (d); 29-8-64 (e).

95. Shri Raichand Surana (Proprietor) carrying on business under the trade name Calcutta Stores Supplying Concern, (S) 37 Canning Street, Calcutta (for) 2 Portuguese Church Street, Calcutta (a); (S) RB/1492A (for) AT/3907A (b); 31-8-64 (e).

96. Shri V. N. Karnani carrying on business under the trade name Cromelite Overseas Buyers, P-35 India Exchange Place, Calcutta (a); RB/1425A, 21-10-63 (b); (A) Brass double ball catches (d); 2-9-64 (e).

97. (S) Shri Puranmall Agarwalla carrying on business under the trade name Shri Mahabir Oil Mill (for) Messrs. Kanaiyalal Agarwalla, Nandalal Agarwalla and Puranmall Agarwalla carrying on business under the trade name Sri Mahabir Oil Mill, 103 Sovabazar Street, Calcutta (a); SH/3407A, 12-10-63 (b); 28-8-64 (e).

98. (S) Messrs. Deo Kishandas Damani, Ram Krishnadas Damani and Shrimati Suraj Devi Damani carrying on business under the trade name West Bengal Hosiery Industries (for) Messrs. Natwarlal Damani, Deo Kishandas Damani and Ram Krishnadas Damani carrying on business under the trade name West Bengal Hosiery Industries, 41B Brojodulal Street, Calcutta (a); SH/1371A, 22-2-49 (b); 29-8-64 (e).

99. Shri Baij Nath Gupta carrying on business under the trade name Indian Pan Works, (S) 207 Maharshi Debendra Road, Calcutta-6 (for) 3 Munshi Sodaruddin Lane, Calcutta-7 (a); (S) SH/3524A (for) MK/3291A (b); 28-8-64 (e).

100. Messrs. Mon Mohon Seth, Manick Chand Seth, Vijoy Kumar Seth and Mrs. Chunchal Seth carrying on business under the trade name Glosters Engineering Works, 1/4A Khagendra Chatterjee Road, Calcutta-2 (a); SH/3398A, 11-9-63 (b); (A) (iv) Friction hinges after the word spare parts of textiles machinery (c); 29-8-64 (e).

101. (S) Shri Ajit Kumar Dey (Proprietor) carrying on business under the trade name Messrs. Britania Collapsible Gate Co. (for) Messrs. Britania Collapsible Gate Co., 18/2 Gangulipara Lane, Calcutta (a); SH/2695A, 8-8-58 (b); 29-8-64 (e).

102. Messrs. Jagannath Shroff, Chiranjilal Agarwalla and Gita Debi carrying on business under the trade name Jagannath Sarof, (S) 63 Jatindra Mohan Avenue, Calcutta (for) 3 Mangoe Lane, Calcutta (a); (S) SH/3525A (for) EL/1824A (b); 31-8-64 (e).

103. (S) Shri Satya Mallick (Proprietor) carrying on business under the trade name E. H. Engineering Co. (for) Shri Jnana Priya Mallick (Proprietor) carrying on business under the trade name Messrs. E. H. Engineering Co., 71 Mondal Street, Calcutta (a); SH/3068A, 17-4-61 (b); 31-8-64 (e).

104. Shri Keshar Dev Lohia carrying on business under the trade name Keshar Dev Motilal, 63 Maharshi Debendra Road, Calcutta (a); SH/3419A, 16-11-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Timber, spirit, sellac, screw and nails, sand paper, hinges and hooks, paint and varnish, grease, machine oil, belting, band saw blade, tools and machinery parts (c); 2-9-64 (e).

105. Shri K. C. Chowdhury carrying on business under the trade name General Electro Machines Stores, 25 Ganesh Chandra Avenue, Calcutta (a); SL/3481A, 30-11-59 (b); (A) Bearings, cables and wires, meters oils engines and switches (d); 22-8-64 (e).

106. (S) Messrs. V. D. Kakad, Navit Das, N. Samsher J. Bahadur Rana, Durga Das, Ghanshyam Das, Balaram Das and Rajendra Kumar carrying on business under the trade name Messrs. V. D. Kakad & Co. (for) Messrs. V. D. Kakad, N. Samsher J. Bahadur Rana and Govind carrying on business under the trade name Messrs. V. D. Kakad & Co., 2 Princep Street, Calcutta (a); SL/2127A, 7-4-51 (b); 24-8-64 (e).

107. Shri Hardeo Singh (Proprietor) carrying on business under the trade name Messrs. Raj Robbin & Co., (S) 86/1 Harrison Road, Calcutta (for) 9/1/1B Indian Mirror Street, Calcutta (a); (S) SL/4220A (for) TL/2756A (b); 25-8-64 (e).

108. Messrs. Shewaatan Co. (Private) Ltd., 14 Weston Street, Calcutta (a); SL/3528A, 14-3-60 (b); (A) Pure silver bars and drills (d); 27-8-64 (e).

109. Shri Madhusudan Ghose (Proprietor) carrying on business under the trade name M. Ghose & Co., Ghose Lane, P. O. Buroshibtala, Hooghly (a); SP/111B, 22-12-62 (b); (A) Lathe machine, milling machine and accessories, electrical polishers, grinders and vibrators, electrical motors, spanners, reduction gears and drills (d); 26-8-64 (e).

110. Shri Parmanand Chamaria (Proprietor) carrying on business under the trade name Messrs. Durga Industries, 5 Park Lane, Calcutta (a); TL/2777A, 20-2-64 (b); (A) After the words named below: Wire nails (c); 28-8-64 (e).

111. Shrimati Safia Khatun (Proprietress) carrying on business under the trade name Messrs. United Stores, S. R. 4 & 5 Municipal Market, Calcutta (a); TL/421A, 27-9-49 (b); (D) And other groceries, toilet requisites, (A) Hair oil, hair cream, face cream, face powder, baby powder, tooth paste, tooth powder, hair tonic, hair lotion, hair lacqur, brilliantine, soapless shampoo, nail polish, nail polish remover, scents, eaudecologne, lavender water, flavouring essence, body powder, extract of meat, tinned fish, tinned meat, butter, cheese, tomato sauce, condiments, jelly crystals, corn flour, custard powder, baking powder, starch pearl barley, powdered barley, cocoa powder, vinegar, sauce, coffee powder, liquid coffee, tea, vegetable in tin, fruit in tin, jam, bottle honey, fruit juice, squashes, dry fruit, seree food in packet, oats, lozenge, groundnut oil, tinned ghee, tinned saffolla oil, macroni, spagetti, wafers, salad oil, baked bean, syrup, chocolate, hair brush, shoe brush, tooth brush, nail brush, hair fixitative, shoe polish, floor polish, silvo, brasso, min cream, plate powder, blade, safety razor, aluminium foil, gelatine, machine oil, colouring ink (d); 28-8-64 (e).

112. Messrs. D. D. Chopra & Co. (Private) Ltd., 24 Chowringhee Road, Calcutta (a); TL/1943A, 15-12-54 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., motor oil, diesel oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plywood packing cases, wooden packing cases, tea chest components, dunages, stillages, wooden furniture (for) Plywood shooks, wire nails, timber and metal fillings and (1) Any other raw materials, (2) Plant, machinery, spare parts and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture plywood packing cases, wooden packing cases, tea chest components for sale (c); 28-8-64 (e).

113. Shri Sita Ram Agarwal (Proprietor) carrying on business under the trade name Messrs. Woodworth (India), 12/7 Dr. Sundari Mohan Avenue, Calcutta (a); TL/2775A, 31-1-64 (b); (A) Lime stone, c. i. scraps (d); 3-9-64 (e).

114. Shri Kamala Prosad Saha (Proprietor) carrying on business under the trade name Messrs. Kamala Prosad Saha, 43/44 Cotton Street, Calcutta (a); RJ/3086A, 20-7-63 (b); (A) Garigola, dried cocoanut, dry vegetables, khejur (dates), dhup, stabak (foils), jaitree, jaifal, lsabgul-bhusi, hingh (asafordita), kala manjan (tooth powder), dyestuff, elachi (large and small) (d); 22-8-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 296 C. T.—10th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Sri Ram Chandra Paul and Priya Nath Paul, Orphangunge Market, Calcutta (a); AL/227A, 4-3-57 (b); Various kinds of brass, bell metal-copper, aluminium utensils, brass and copper scrap, ingot, sheets, lead, zinc, tin (d); 24-8-64 (e).

2. Messrs. Lakhi Narayan Sen (Kidderpore) Private Ltd., 45 Watgunge Street, Calcutta (a); AL/139A, 22-9-41 (b); 24-8-64 (e).

3. Sarbasri Mangal Chand Adukia and Murlidhar Adukia carrying on business under the trade name Ram Chandra Mangal Chand, 48 Cross Street, Calcutta (a); AT/1392A, 2-9-44 (b); Piece goods, hosiery goods, yarn, sewing thread, spices, sugar, soap, unmanufactured tobacco leaves (imported from Burma) (d); 31-8-64 (e).

4. Shri Ram Gopal Gupta (Proprietor) carrying on business under the trade name Messrs. Sree Hind Paper Co., 167 Old Chinabazar Street, Calcutta (a); CR/3156A, 12-10-61 (b); Paper, paper board and pipes (d); 27-8-64 (e).

5. Messrs. Umrao Singh, Madan Mohan and Murli Mohan carrying on business under the trade name Ramgopal Lakshminaram, 23 Burtolla Street, Calcutta (a); JK/382A, 27-9-41 (b); Wheat, rice, gunny bags, cotton, cotton seeds, pulses, gur and all kinds of oil seeds (d); 29-8-64 (e).

6. Shri Gopeswar Banerjee (Proprietor) carrying on business under the trade name Messrs. Jagadhatri Stores, P-145 Strand Bank Road, Calcutta (a), JK/3002A, 18-9-59 (b); Varieties of rasa and rasi (ropes), katadari, coal-tar, molasses, huka-tobacco, pitch, asphalt, coir string, coir ropes, jute ropes, manila ropes and chillies (d); 31-8-64 (e).

7. Shrimati Niva Chatterjee carrying on business under the trade name Messrs. The Novel Trade, P/ Grey Street, Extension, Calcutta (a); MK/3337A 9-9-61 (b); (1) Coal tar, (2) Corriander seed and (3 Cumin seeds (d); 28-8-64 (e).

8. Sriram Rice Mill (Gopiram Sitaram), Tantigoria, P. O. and Dist. Midnapore (a); MN/181A 3-11-41 (b); Paddy, coal, gunny bags, machinery parts, lubricating and machine oils (c); All cereals and pulses (d); 22-8-64 (e).

9. Shri Jamuna Prasad Agarwalla carrying on business under the trade name Messrs. Sri Narayan Shellac Factory, Balarampur, P. O. Rangadih, Dist. Purulia (a); PR/430A, 6-12-63 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., soda, saji, charcoal, lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Seed lac, shellac, kiri lac and lac products (c); Seed lac, shellac, kiri lac, molamba and lac products (d); 29-8-64 (e).

10. Shri N. Banerjee carrying on business under the trade name N. Banerjee & Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/411A, 1-8-42 (b); Paper, printing materials, envelopes, exercise book, bound book, post cards, tag, label, cards of different nature, pencil, carbon, erasers, paper clips, gem clips, pins, stamp pad, ink and stencils (d); 29-8-64 (e).

11. Shri N. C. Sukhla and K. C. Sukhla carrying on business under the trade name N. K. Brothers, 14/2 Old Chinabazar Street, Calcutta (a); RB/245A, 11-12-47 (b); Iron, steel, milling stores, electrical goods and machinery (d); 29-8-64 (e).

12. Shri Ganesh Chandra Bose (Proprietor) carrying on business under the trade name Bose & Co., 131A Radhabazar Street, Calcutta (a); RB/615A, 12-8-49 (b); Paper, ink and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of printed materials (c); Paper and stationery (d); 2-9-64 (e).

13. Messrs. Essco (Private) Ltd., P-34 Mission Row Extension, Calcutta (a); SL/777A, 25-9-41 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Printing ink. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Book and stationery, furniture (c); Tea (d); 25-8-64 (e).

14. Messrs. G. Rae & Co., 7 Sooterkin Street, Calcutta (a); SL/714A, 25-9-41 (b); Harmoniums reeds, violins, cases, morocco cloth, leather, wooden knobs, handles, corners, violin fittings, accessories celluloid and stringed instruments, flutes, flageolets and general merchandise as when required as certified by the purchasing dealer for resale (d); 25-8-64 (e).

15. Dulichand Khetridas, 35 Lower Circular Road, Calcutta (a); TL/219A, 23-9-41 (b); Groceries (d); 1-9-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 298 C. T.—10th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.- Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Hemanta Kumar Dhar carrying on business under the trade name Messrs. Basant Ayurvedic Products, 64 Kalighat Road, Calcutta-26 (a); 385A(AL) (Central), 27-8-64 (b); Raw materials for the manufacture of Ayurvedic medicine (d).

2. Sarbasri S. M. Salam, M. A. Sultan and S. A. Tawab carrying on business under the trade name Everest Goatskin & Co., 3 Harinbari 1st Lane, Calcutta (a); 1521A(CL) (Central), 24-8-64 (b).

3. Messrs. Prohlad Biswal and Sarbeswar Parida carrying on business under the trade name New Mongola Marine Mart, 40/2 Strand Road, ground floor, Calcutta (a); 1767A(CR) (Central), 21-8-64 (b); Wire and chain (c).

4. Shrimati Kamla Maheshwary (Proprietress) carrying on business under the trade name Precision Tools Company, 38 Strand Road, Calcutta (a); 1768A(CR) (Central), 21-8-64 (b); Steel tape (c).

5. Messrs. Samaresh Chandra Jain and Sushil Chandra Jain (Partners) carrying on business under the trade name Himalayan Stores, Kalimpong (a); 399A(DJ) (Central), 25-8-64 (b); Photo goods (frames and album), stationery, cosmetic, toilets, sports goods, provision, greeting cards, stamp album, autograph book, note book, diaries, combs, hair brushes, sweets, chocolate, ties, socks, crockeries, hosiery goods, handkerchief, holdall, suitcases, bags (leather), readymade garments (c).

6. Messrs. Sitaram Saraf and Chiranjilall Agarwalla carrying on business under the trade name Saraf & Company, 3 Mangoe Lane, Calcutta (a); 879A(EL) (Central), 29-8-64 (b); Shellac, lac, button lac, seed lac (c).

7. Messrs. Prabhudayal Agarwal, Ramnarayan Agarwal and Tara Chand Agarwal carrying on business under the trade name Shree Dhakalia Iron & Steel Co., 8/3 Duffer Street, Liluah, Howrah (a); 944A(HW) (Central), 28-8-64 (b).

8. Messrs. C. R. Thacker, P. C. Gandhi and Rohit Seth carrying on business under the trade name Central Industries, 135 Girish Ghosh Road (Plot No. 48), Guha Road, Ghusury, Howrah (a); 945A(HW) (Central), 28-8-64 (b); Raw materials other than declared goods for the manufacture of grease, refined mobil oil and reconditioned barrel (d).

9. Shri Kamalendu Sengupta carrying on business under the trade name Messrs. Parbati Saw Mill, 52 J. N. Mukherjee Road, Salkia, Howrah (a); 946A(HW) (Central) 28-8-64 (b); Raw materials other than declared goods for the manufacture of sized timbers (d).

10. Shri Shreekrishna Agarwal carrying on business under the trade name Messrs. H. D. Beriwala & Sons, Old Benaras Road, Eksara, P. O. Chamrail, Howrah (a); 947A(HW) (Central), 3-9-64 (b); Coir rope and sisal (aloe) fibre (c); Raw materials other than declared goods for the manufacture of ropes (d).

11. Messrs. Sudeb Chandra Mondal and Basudeb Mondal carrying on business under the trade name Joy Guru Stores, 6 Ratan Sarkar Garden Street, Calcutta (a); 1115A(JK) (Central), 2-9-64 (b).

12. Sarbasri Satyanarayan Kokra, Satyanarayan Agarwal, Radheshyam Agarwal and Mangat Ram Agarwal carrying on business under the trade name Messrs. National Pipe Fittings Store, 21B Canning Street, Calcutta (a); 1578A(LR) (Central), 24-8-64 (b); Tea, elbow (c).

13. Sarbasri Samaresh Ch. Roy and Subimal Roy carrying on business under the trade name Messrs. Esray & Company, D5 Gillander House, Calcutta (a); 1579A(LR) (Central), 25-8-64 (b).

14. Sarbasri Manik Naha, Barendranath Ganguly and Subodh Ranjan Dutta carrying on business under the trade name Messrs. Bilcon Machinery Corporation, 12A Netaji Subhas Road, Calcutta (a); 1580A(LR) (Central), 27-8-64 (b).

15. Shri Sandip Kumar Ghose and Shri Ajit Kumar Burman carrying on business under the trade name Messrs. Radiant Electric Kitchen Works, 167/1 Bidhan Sarani, Calcutta (a); 1211A(MK) (Central), 28-8-64 (b).

16. Messrs. Jayswal Udyog (Private) Limited, 77 Kailash Bose Street, Calcutta (a); 1213A(MK) (Central), 31-8-64 (b).

17. Shri Nagendra Nath Hazra (Proprietor) carrying on business under the trade name Nagendra Nath Hazra & Sons, Vill. and P. O. Balluk, Dist. Midnapore (a); 487A(MN) (Central), 24-8-64 (b).

18. Shri Baidyanath Roy Choudhury (Proprietor) carrying on business under the trade name Baidya Nath Roy Chowdhury, 527 Ballavpore, G. T. Road, Serampore, Hooghly (a); 290A(SP) (Central), 25-8-64 (b); Cement (d).

19. Shri Susil Kumar Saha (Proprietor) carrying on business under the trade name Saha Builders, Pipulpati, Hooghly (a); 291A(SP) (Central), 27-8-64 (b); Stone metals and chips (c).

20. Messrs. Ramlal Garg and Shyamlal Saha carrying on business under the trade name Rupayan, 88 Cornwallis Street, Calcutta (a); 1151A(SH) (Central), 1-9-64 (b); Readymade garments (c).

21. Shri Gopendra Chandra Das carrying on business under the trade name Messrs. Rani Radio, 18 Chandney Chawk Street, Calcutta (a); 1631A(SL) (Central), 21-8-64 (b); Radio valves, radio spare parts, radio, condensers, transistor, wires, cables, battery container, loud speakers, radio testing meters, radio cabinets, solder wire, soldering iron, aerials (c).

22. Shri Pulfulla Chandra Sarkar carrying on business under the trade name Messrs. Diamond Drugs & Chemical Works, 37 Sri Gopal Mullick Lane, Calcutta (a); 1632A(SL) (Central), 22-8-64 (b).

23. Satish Kumar Sodhani and Shrimati Urmila Daga carrying on business under the trade name Messrs. Daga Engineering Works, 1/4 Meredith Street (Old 60 Bentinck Street), Calcutta (a); 1633A(SL) (Central), 22-8-64 (b); Pig iron, fire bricks, plant, machinery, spare parts and accessories for manufacture of cast iron castings (d).

24. Sarbasri Joydeb Chandra Ghose and Sachindra Nath Roy carrying on business under the trade name Popular Engineering Works, 7 Kamardanga Road, Calcutta (a); 920A(TL) (Central), 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., gas, oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cycle and rickshaw parts (d).

25. Ruby Rubber Works Ltd. carrying on business under the trade name Ruby Rubber Works Ltd., 60 Mcleod Street, Calcutta (a); 921A(TL) (Central), 28-8-64 (b).

S. K. BOSE, Commissioner.

No. 299 C. T.—10th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of Electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. Amar Nath Mallick and Samar Nath Mallick carrying on business under the trade name Messrs

Annapurna Chemical Industries, 22A Pitambar Bhatak Lane, Calcutta-27 (a); 300A(AL) (Central), 31-10-61 (b); (A) Laboratory chemicals that is only those chemicals which are required for use in a laboratory, rotary microtome, slide projector, centri fuge (c); 27-8-64 (h).

2. (S) Messrs. Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta, Pannalal Dutta, Sitanath Dutta and Haro Nath Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons, Sainthia, Dist. Birbhum (a); 16B(AS) (Central), 12-7-57 (b); 20-8-64 (h).

3. (S) Messrs. Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta, Satinath Dutta and Haro Nath Dutta carrying on business under the trade name Mollarpur Oil Mill (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Mollarpur Oil Mill, Mollarpur, Dist. Birbhum (a); 431A(AS) (Central), 30-1-59 (b); (A) Mustard seed and gunny bag (c); 20-8-64 (h).

4. (S) Messrs. Gouri Prosanna Dutta, Kamala Prasanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta, Satinath Dutta and Haro Nath Dutta carrying on business under the trade name Mollarpur Rice Mill (for) Messrs. Hari Prosanna Dutta, Gouri Prosanna Dutta, Kamala Prosanna Dutta, Biswanath Dutta, Jaharlal Dutta and Pannalal Dutta carrying on business under the trade name Mollarpur Rice Mill, Mollarpur, Dist. Birbhum (a); 432A(AS) (Central), 30-1-59 (b); 20-8-64 (h).

5. Messrs. Ram Prosad Tibrewalla, Gouri Sankar Agarwalla and Shrimati Laxmi Debi Tibrewalla w/o of late Ganpatrai Tibrewalla carrying on business under the trade name Sukhdeodas Gajanand, Suri, Dist. Birbhum (a); 41A(AS) (Central), 28-6-57 (b); (A) Soda ash, sodi-bi-carbonate, mustard oil cake, poppy seeds (c); 20-8-64 (h).

6. Messrs. Gopal Chandra Dan, Rakhal Chandra Dan, Bagal Chandra Dan, Krishna Chandra Dan and Narayon Chandra Dan carrying on business under the trade name Gopal Chandra Dan & Bros., Begunia, P. O. Barakar, Dist. Burdwan (a); 753A(AS) (Central), 12-6-64 (b); (A) Vacuum flask, insulated thermic jugs, refills and spare parts thereof, mantles (c); 25-8-64 (h).

7. Shri Rasiklal V. Shah, Shri Himatlal Shah, Shrimati Vanita Devi and Shrimati D. G. Kothari carrying on business under the trade name U. T. Stores, 71 Canning Street, Calcutta (a); 296A(AT) (Central), 27-6-57 (b); (D) Milk powder, (A) Mercury, cloves, baby food (c); 28-8-64 (h).

8. Shri Shamumall Choithram carrying on business under the trade name Shamumall, 71 Canning Street, Calcutta (a); 306A(AT) (Central), 27-6-57 (b); (D) Stationery articles, (A) Ball pen, parts and refills, lead pencils, propelling pencils, pen holders, pen stand, pencil leads, ink, watch straps (c); 28-8-64 (h).

9. Messrs. Likhmichand Mundra and Bhairudan Mundra carrying on business under the trade name Jewanram Likhmichand, (S) 12 Noormal Lohia Lane, Calcutta (for) 39 Armenian Street, Calcutta, (S) 39 Armenian Street, Calcutta (for) 12 Noormal Lohia Lane, Calcutta (a); 23B(AT) (Central), 8-7-57 (b); 29-8-64 (h).

10. Sarbasri Kamakshyalal Bajoria, Brij Mohan Bajoria and Purushottamdas Murarka (Partners) carrying on business under the trade name Bhajanlal Sriniwas, 188 Jamunalal Bazaz Street, Calcutta (a); 171A(AT) (Central), 1-7-57 (b); (A) Pinewood (c); 29-8-64 (h).

11. (S) Shri Nathmal Bazaz and Shrimati Rukmini Debi Bazaz carrying on business under the trade name Raghunathrai Brijmohan (for) Sarbasri Brijmohan Bazaz and Nathmal Bazaz carrying on business under the trade name Raghunathrai Brijmohan, 160 Cross Street, Calcutta (a); 202A(AT) (Central), 25-6-57 (b); 1-9-64 (h).

12. Shrimati Shanti Singh carrying on business under the trade name Shanti Electric Corporation, P-40 India Exchange Place Extension, Calcutta (a); 1458A(CL) (Central), 5-5-64 (b); (A) Starter switches fuses (c); 22-8-64 (h).

13. (S) Shri R. K. Sharma carrying on business under the trade name Sri Hanuman Electric Stores (for) Messrs. R. K. Sharma and J. P. Sharma carrying on business under the trade name Sri Hanuman Electric Stores, 36 Ezra Street, Calcutta (a); 1076A(CL) (Central), 21-12-60 (b); 22-8-64 (h).

14. Shri Deendayal Kothari carrying on business under the trade name Dinesh Traders, 161/1 Harrison Road, Calcutta (a); 1337A(CL) (Central), 7-5-63 (b); (A) Motor parts and accessories (c); 24-8-64 (h).

15. Shri K. J. Shah carrying on business under the trade name Messrs. Shah Brothers, 123 Chittaranjan Avenue, Calcutta (a); 601A(CL) (Central), 16-9-57 (b); (A) Fire fighting equipments (c); 24-8-64 (h).

16. Shri Bhimsen Agarwalla carrying on business under the trade name Messrs. Ramchandra Bhimsen, (S) 55 Canning Street, 3rd floor, room No. 74, Calcutta (for) 196 Cross Street, Calcutta (a); (S) 1520A(CL) (Central) (for) 121A(AT) (Central) (b); 24-8-64 (h).

17. (S) Shri Chandmal Jettmal Jain, Shri Gulab Chand Punam Chand Sisodia and Shri Probhakar Dattatraya Gupte carrying on business under the trade name Messrs. Matilal Girdharilal Agharkar (for) Messrs. Parasmal Bastimal Kankaria, Bastimal Hastimal Kankaria, Hira Chand Nagrak Lodha and Tara Chand Motilal Lodha carrying on business under the trade name Messrs. Motilal Girdharilal Agharkar, 4 Mandir Street, Calcutta (a); 166A(CL) (Central), 27-6-57 (b); 26-8-64 (h).

18. Messrs. Pioneer Sports (India) Private Ltd., 90/2 Harrison Road, Calcutta (a); 657A(CL) (Central), 26-10-57 (b); (A) Nylon scourers (c); 26-8-64 (h).

19. Messrs. Samarmal Pralhadka, Jagannath Modi and Radhakishan Modi carrying on business under the trade name Messrs. Overseas Trading Co.,

10 Jackson Lane, Calcutta (a); 896A(CR) (Central), 26-8-57 (b); (A) Printing ink (c); 22-8-64 (h).

20. Messrs. Champalal Rajgaria and Joduraj Agarwala carrying on business under the trade name Messrs. Rajgaria (Agents) Co., 10 Jackson Lane, Calcutta (a); 590A(CR) (Central), 12-7-57 (b); (A) Glasswares (c); 22-8-64 (h).

21. Messrs. Standard Metal Co. (Proprietor) B. C. Guin & Co. (Private) Ltd., 101 Netaji Subhas Road, Calcutta (a); 265A(CR) (Central), 1-7-57 (b); (A) Wire, wire netting and wire products, garden, engineering, mason and carpenters, tools and implements, pipes, pipe fittings and valves, asbestos, canvas and rubber products, electrical goods, metals, perforated sheets and liners and expanded metals (c); (D) Hardware, mill stores and colliery stores (d); 22-8-64 (h).

22. (S) Sarbasri Basudeo Mandelia and Kishanlal Mandelia carrying on business under the trade name Mandelia Brothers (for) Shri Basudeo Mandelia (Proprietor) carrying on business under the trade name Mandelia Brothers, 40 Netaji Subhas Road, Calcutta (a); 1146A(CR) (Central), 14-2-59 (b); 24-8-64 (h).

23. Sarbasri Devsi Ramji Patel, Chunilal Aggarwal, Sadesh Kumar Agarwal, Jugal Kishore Agarwal and Parmanand Devsi Patel carrying on business under the trade name Eastern Engineering Works, 137 Canning Street, Calcutta (a); 1506A(CR) (Central), 11-5-62 (b); (A) M. s. wire rod after the words "wire drawing dies" (d); 24-8-64 (h).

24. (S) Shri Hirendra Nath Mitra (Proprietor) carrying on business under the trade name Messrs. The Indian Traders (for) Messrs. Prokash Chandra Mitra, Hirendra Nath Mitra, Dhirendra Nath Mitra and Alok Kumar Mitra carrying on business under the trade name Messrs. The Indian Traders, 36 Strand Road, Calcutta (a); 894A(CR) (Central), 26-8-57 (b); 26-8-64 (h).

25. Shri Pradip Kumar Bakshi (Proprietor) carrying on business under the trade name Metalo Engineering Works, 1 Bonfield Lane, Calcutta (a); 1682A(CR) (Central), 27-11-63 (b); (A) Brass tube, brass sheathings (c); 26-8-64 (h).

26. Messrs. Anderson Wright Ltd., 7 Wellesley Place, Calcutta (a); 182A(EL) (Central), 1-7-57 (b); (A) Non-ferrous antifriction bearing white metal alloy (c); 29-8-64 (h).

27. (S) Sarbasri Gita Roy and Subala Sen Gupta carrying on business under the trade name Messrs. Dorman Engineering Co. (for) Sarbasri Sudarsan Chatterjee, Gita Roy and Subala Sen Gupta carrying on business under the trade name Messrs. Dorman Engineering Co., 19/1 Deshpran Sasmal Road, Howrah (a); 716A(HW) (Central), 25-8-62 (b); 29-8-64 (h).

28. Mohri Devi Chowdhury, Niranjan Kumar Chowdhury, Harkarandas Chowdhury and Dwarka Prosad Chowdhury carrying on business under the trade name Orient Laminating Company, 9 Ram Kumar Rakshit Lane, Calcutta-7 (a); 1095A(JK) (Central), 13-6-63 (b); (A) Dolomite, dolomite chips, marble dust and stone (c); (A) Dolomite chips, stone chips and marble dust after the word "tiles" (d); 28-8-64 (h).

29. Messrs. Tolaram Jain and Murarilal Sara carrying on business under the trade name Calcu Commercial Company, 4 Narain Prosad Babu La Calcutta (a); 870A(JK) (Central), 18-6-60 (b); (Old zinc, old lead, gun metal scrap, gun metal bori copper scrap (c); 29-8-64 (h).

30. Messrs. Amarnath Ash, Padmarani Ash a Padmarani Ash legal and natural guardian for a on behalf of minor Shri Manindra Kumar Ash car ing on business under the trade name Panchanan A & Co., 2/B Ramkumar Rakshit Lane, Calcutta (430A(JK) (Central), 19-7-57 (b); (A) Rivet (c); 2-9 (h).

31. Sarbasri Dilip Singh and Samar Singh car ing on business under the trade name Messrs. San Paper Stores, (S) 23 Canning Street, Calcutta (f 128/21 Hazra Road, Calcutta (a); (S) 1577A(L (Central) (for) 163A(AL) (Central) (b); 22-8-64 (

32. (S) Shri Rabin Raha and Shri Nagendra Na Raha carrying on business under the trade nar Messrs. Jayer & Company (for) Shri Rabin Ra carrying on business under the trade name Mess Jayer & Company, 12B Netaji Subhas Road, Calcu (a); 426A(LR) (Central), 24-7-57 (b); 22-8-64 (h).

33. (S) Sarbasri Hatimbhai Abdul Hussa Saifuddin Hatimbhai and Mohammadibhai Hatii bhai carrying on business under the trade nar Messrs. A. E. Hatim & Co. (for) Shri Hatimbh Abdul Hossain (Proprietor) carrying on busine under the trade name Messrs. A. E. Hatim & Co., Canning Street, Calcutta (a); 80A(LR) (Centra 19-6-57 (b); 25-8-64 (h).

34. (S) Messrs. Amal Krishna Mondal, Bim Krishna Mondal, Nirmal Krishna Mondal and Bisw nath Mondal carrying on business under the trac name Messrs. Electrical & Mechanical Stores (fo Shri Phatick Chandra Chakraborty and Shri Am Krishna Mondal carrying on business under the trac name Messrs. Electrical & Mechanical Stores, Netaji Subhas Road, Calcutta (a); 609A(LF (Central), 24-8-57 (b); 25-8-64 (h).

35. Sarbasri Hrishikesh Sen, Fatick Chand Se Dunia Chand Sen, Pravat Chandra Sen and Aru Chandra Sen carrying on business under the trac name Messrs. Senco Silks & Variety Stores, (S) 10 Upper Chitpore Road, Calcutta (for) 170/2 Bepi Behari Ganguly Street, Calcutta (a); (S) 1212A(MK (Central) (for) 1552A(SL) (Central) (b); 28-8-64 (h

36. Messrs. Hari & Mahesh (Private) Ltd., 4 Jatindra Mohan Avenue, Calcutta (a); 1153A(MS (Central), 28-1-64 (b); (A) Ferric alum after th words "caustic soda" (c); 29-8-64 (h).

37. Sarbasri Madanlal Maskara, Keshardeo Mas kara, Motilal Maskara, Biswanath Maskara, Ratai Chand Maskara and Ram Gopal Maskara (Partners carrying on business under the trade name Messrs Arjundass Madanlall, Dalkhola, West Dinajpur (a) 8A(ML) (Central), 17-6-57 (b); (A) Accoproof (c) 31-8-64 (h).

38. Sarbasri Mohanlal Kejriwal, Radha Dev Kejriwal and Sitaram Agarwala (Partners) carrying on business under the trade name Messrs. Mohar

Bhandar, Strand Road, North Baluchar, Malda (a); 259A(ML) (Central), 7-8-64 (b); (A) Jeera (c); 31-8-64 (h).

39. Shri Fakir Chandra Das carrying on business under the trade name Fakir Chandra Das, School-bazar, Midnapore (a); 160A(MN) (Central), 6-5-59 (b); (A) Medicine and plastic goods (c); 22-8-64 (h).

40. Shri Dalichand Panachand and others carrying on business under the trade name Mohabir Trading Co., 103 Chandnichawk, Kharagpur, Midnapore (a); 116A(MN) (Central), 24-6-58 (b); (A) Jagree gur (c); 26-8-64 (h).

41. Messrs. H. G. & Co. (Private) Ltd., (S) 113P Netaji Subhas Road (for) 70 Netaji Subhas Road, Calcutta (a); 914A(MR) (Central), 12-9-61 (b); 28-8-64 (h).

42. Messrs. N. C. Malani, S. B. Malani, C. K. Malani and P. C. Malani carrying on business under the trade name Asha Electric Emporium, 43 Strand Road, Calcutta (a); 1009A(MR) (Central), 6-3-64 (b) (A) Electric switch, holder, resistance and pintop (c); 29-8-64 (h).

43. (S) Shri Lakshman Kr. Shaw (Proprietor) carrying on business under the trade name Messrs. Annapurna Engineering Corporation (for) Messrs. Lakshman Kr. Shaw, Bhaskar Behara and Lingaraj Mallick (Partners) carrying on business under the trade name Annapurna Engineering Corporation, 105 Netaji Subhas Road, Calcutta (a); 982A(MR) (Central), 24-6-63 (b); 1-9-64 (h).

44. (S) Messrs. Gulzarilal Rawal, Chamanlal Rawal and Banarasilal Rawal carrying on business under the trade name Rawal Rubber Works (for) Messrs. Gulzarilal Rawal, Chamanlal Rawal and Banarasilal Rawal carrying on business under the trade name Rawal Rubber (Bengal) Works, 14 Bentinck Street, Calcutta (a); 876A(RB) (Central), 21-12-60 (b); 28-8-64 (h).

45. Messrs. Shantilal Mangal Chand Chowdhury, Surajmal Mangal Chand Chowdhury, Bhim Chand Mangal Chand Chowdhury (minor) and Mahendra Kumar Hiralal Chowdhury (minor) carrying on business under the trade name Mangal Chand & Sons, 19 Pollock Street, Calcutta (a); 1118A(RB) (Central), 21-2-64 (b); (A) Raw materials, viz., copper scrap intended for use in the manufacture of copper rods and strips (d); 28-8-64 (h).

46. Messrs. Khazan Singh and Prehlad Singh carrying on business under the trade name Basant Glass Co., 14/2 Old Chinabazar Street, Calcutta, (A) Calcutta (1) (a); (S) 85B(RB) (Central) (for) 237A(RB) (Central) (b); 28-8-64 (h).

47. (S) Messrs. Maganlal A. Shah and Lalit Kumar A. Shah carrying on business under the trade name D. Jayantilal & Co. (for) Messrs. Maganlal Shah, Kantilal Shah, Jayanwantlal Shah and Jayantilal Shah carrying on business under the trade name D. Jayantilal & Co., 33 Canning Street, Calcutta (a); 1149A(RB) (Central), 25-6-57 (b); 31-8-64 (h).

48. Shri Ratchand Surana (Proprietor) carrying on business under the trade name Calcutta Stores Supplying Concern, (S) 37 Canning Street, Calcutta (for) 2 Portuguese Church Street, Calcutta (a); (S) 1161A(RB) (Central) (for) 1317A(AT) (Central) (b); 31-8-64 (h).

49. Shri Braj Nath Gupta carrying on business under the trade name Indian Pan Works, (S) 207 Maniktala Main Road, Calcutta (for) 3 Munshi Bazar Lane, Calcutta (a); (S) 1149A(SH) (Central) (for) 864A(MK) (Central) (b); 28-8-64 (h).

50. (S) Shri Purannath Agarwalla carrying on business under the trade name Shri Mahabir Oil Mill (for) Messrs. Kanhaiyalal Agarwalla, Nandalal Agarwalla and Purannath Agarwalla carrying on business under the trade name Sri Mahabir Oil Mill, 103 Strand Road, Calcutta (a); 1066A(SH) (Central), 12-12-63 (b), 29-8-64 (h).

51. (S) Messrs. Deokishandas Damani, Ram Krishnadas Damani and Shrimati Suraj Debi Damani carrying on business under the trade name West Bengal Hosiery Industries (for) Messrs. Natwarlal Damani Deokishandas Damani and Ram Krishnadas Damani carrying on business under the trade name West Bengal Hosiery Industries, 41B Brojodulal Street, Calcutta (a); 66A(SH) (Central), 2-7-57 (b); 29-8-64 (h).

52. (S) Messrs. Jagannath Sarof, Chiranjilal Agarwalla and Sita Debi carrying on business under the trade name Jagannath Sarof (for) Messrs. Jagannath Sarof, (S) 63 Jatindra Mohan Avenue, Calcutta (for) 3 Mango Lane, Calcutta (a); (S) 1150A(SH) (Central) (for) 461A(FL) (Central) (b); 31-8-64 (h).

53. Shri Keshar Deb Lohia carrying on business under the trade name Keshardev Motilal, 63 Maharshi Debendra Road, Calcutta-6 (a); 1076A(SH) (Central); 16-11-63 (b), (A) (1) Raw materials, (2) Parts, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Turbine, spirit, seilac, screw and nails, sand paper, rings and hooks, paint and varnish, grease, [illegible] bearing, band-saw blade, tools and machinery parts (d); 2-9-64 (h).

54. (S) Messrs. V. D. Kakad, Navit Das, N. Sundar Das, Brijendra Kana, Durgadas, Ghan Shyamdas, Balram Das and Rajendra Kumar carrying on business under the trade name Messrs. V. D. Kakad & Co. (for) Messrs. V. D. Kakad & Co., 2 Princep Street, Calcutta (a); 1106A(SL) (Central), 27-5-57 (b); 24-8-64 (h).

55. Sushant Kanti Chandra Prabhudas Desai and Vasant Prabhudas Desai carrying on business under the trade name Messrs. Mugat Engineering Corporation, 27B, Chittaranjan Avenue, Calcutta (a); 1008A(SL) (Central), 26-6-64 (b); (A) Electrodes, welding accessories, oil seal, piston and piston rings, fitting and marine fittings, elbows, drain corks, rivets (c); 25-8-64 (h).

56. Sachasri Kiran Kumari Bhargava and Surendra Singh Bhargava (Partners) carrying on business under the trade name Messrs. A. P. Manufacturing

Co., (S) 7 Khairu Lane, Calcutta (for) P-7 Old China Bazar Street, Calcutta, (A) Calcutta (1) (a); (S) 142B(SL) (Central) (for) 784A(SL) (Central) (b); 25-8-64 (h).

57. Messrs. Azad Rubber Co. (Private) Ltd., 72 Meredith Street, Calcutta (a); 1611A(SL) (Central), 14-7-64 (b); (A) Synthetic and natural rubber, (raw rubber) rubber chemicals, rubber colours, red oxide and black oxide, moulds (iron) and dyes, caustic soda and cords for use in the manufacture of "industrial and automobile rubber goods for sale" (d); 25-8-64 (h).

58. Shri B. D. Tandan (Proprietor) carrying on business under the trade name Messrs. Krishna Small Engineering Industries, 1/1 Ram Krishna Naskar Lane, Calcutta (a); 494A(TL) (Central), 24-1-59 (b); (A) Shaping machine, drilling machine, lathe machine, cutting machine, boring machine and plnaner machine (c); 29-8-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 300 C. T.—10th September 1964.—In persuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes,— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate,

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Sarbasree Mangal Chand Adukia, Murlidhar Adukia carrying on business under the trade name Ram Chandra Mangal Chand, 48 Cross Street, Calcutta (a); 69A (AT) (Central), 24-6-57 (b); Piece goods, yarn, tobacco, (imported from Burma) (c); 31-8-64 (h).

2. Shri Ram Gopal Gupta (Proprietor) carrying on business under the trade name Messrs. Sree Hind Paper Co., 167 Old Chinabazar Street, Calcutta (a); 1348A (CR) (Central), 14-10-60 (b); 27-8-64 (h).

3. Messrs. Umrao Singh, Madan Mohan, Murlimohan carrying on business under the trade name Ramgopal Lachminarain, 25 Burtolla Street, Calcutta (a); 68A (JK) (Central), 1-7-57 (b); Wheat and rice, pulses, oil seeds, ghee and gur (c); 31-8-64 (h).

4. Shri Narayandas Poddar carrying on business under the trade name Messrs. Narayandas Poddar Purulia, Post Office Purulia, District Purulia (a); 36A (PR) (Central); 10-7-57 (b); Sugar, salt, vegetable oils, oil cakes, food grains, kirana goods, vegetable ghee, old newspapers, oil seeds, soda ash, ghee, gunny bags, jagree, poppy seeds, paddy and rice (c); 31-8-64 (h).

5. Shri Kashi Ram Sarma and Shri Mohanla Rathi carrying on business under the trade name Messrs. Kashiram Mohanlal, Arunoday Dutta Street, Purulia, Post Office Purulia, District Purulia (a); 66A (PR) (Central), 10-7-57 (b); Spices, tobacco, tobacco leaves, hukha tobacco (c); Dokta and hukha tobacco (d); 1-9-64 (h).

6. Shri N. Banerjee carrying on business under the trade name N. Banerjee & Co., 14/2 Old Chinabazar Street, Calcutta (a); 655A (RB) (Central), 29-4-58 (b); Paper and stationery (c); 27-8-64 (h).

7. Messrs. N. C. Sukhla and K. C. Sukhla carrying on business under the trade name N. K. Brothers, 14/2 Old Chinabazar Street, Calcutta (a). 406A (RB) (Central), 16-7-57 (b); Electrical goods millgin stores, industrial hardware, colliery stores, colliery machineries and electrical motors (c); 29-8-64 (h).

8. Messrs. Essco (Private) Ltd., 25 Ganesh Chandra Avenue, Calcutta (a); 553A (SL) (Central), 14-8-57 (b); Paper, printing ink, block and dies, other raw materials and consumable stores and machinery and spare parts and tools for manufacture of printed matters and bound books (c); Books stationery and laboratory apparatus (d); 24-8-64 (h);

9. Messrs, G. Rae & Co,, 7 Sooterkin Street, Calcutta (a); 214A (SL) (Central), 2-7-57 (b); All kinds of household musical instruments and accessories and spare parts (c); 25-8-64 (e).

S. K. BOSE, Commissioner.

No. 297CT.—10th September 1964.—In pursuance of the provisions of sub-rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) D-130789 and D-130790 ..	Messrs. Manick Bros. (Private) Ltd., 67/1 Canning Street, Calcutta. AT/183B.
(2) C-191100	Messrs. Sree Gopal Maheswari 71 Canning Street, Calcutta AT/307B.
(3) A-054998	Messrs. Macha Brothers, Malangi Tea Estate, P.O. Hasimara, Dist. Jalpaiguri CB/713A.
(4) A-510627 B-705031 to B-705034	Messrs. Gopi Nath Dey & Bros., 22 Nalini Sett Road, Calcutta JK/2687A.
(5) E-060006 to E-060025 ..	Messrs. Banshidhar Agarwalla & Co. (Private) Ltd., Bichalipatty, Chandernagore, Hooghly. SP/101B.
(6) C-010181 to C-010185 ..	Messrs. Khirode Chandra Das & Co., Chandernagore, Hooghly. SP/982A.
(7) B-034850	Messrs, Makali Industrial Centre, 20 Popham Street, Serampore, Hooghly. SP/1268A.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 16] THURSDAY, OCTOBER 8, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL

NOTIFICATIONS

No. 305C.T. 17th September, 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A/12-227151	Messrs. L. N. Kapoor & Co., 164 Mahatma Gandhi Road. Calcutta. AT/3410A. (Said to have been lost from the custody of Messrs Balmer Lawrie & Co., Ltd., L. R./465A).
(2) A-328463 to A-328471, C-120047 and C-120048.	Messrs. Agarwal Industries, 88 Belilious Road, Howrah. HW/1699A.
(3) A-520352 to A-520365, B-733476 to B-733480.	Messrs. Jay Enterprise, 42 Strand Road, Calcutta-1. MR/2669A.
(4) B-028652 to B-028656	Messrs. New Tea Company Ltd, 4 Chittaranjan Avenue, Calcutta-13. SL/236B.

S. K. BOSE, Commissioner.

No. 306C.T.—17th September 1964. In pursuance of the provisions of sub-rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) B-277380	Messrs. Manek Tea Co., 8/4 Rupchandrai Street, Calcutta. AT/3871A.
(2) A-547351 to A-547375	Messrs. Taylor Woodrow (Building Experts) Ltd., 238 Lower Circular Road, Calcutta-20. BH/3145A.
(3) A-084505, B-245523 to B-245525.	Messrs. S. R. Ghosh, Rajabhatkhawa, District Jalpaiguri. CB/914A.
(4) A-179636 to A-179645, B-001308 to B-001310.	Shew Shankar Trading Co., Purulia PR/309A.

S. K. BOSE, Commissioner.

No. 310 C.T.—17th September 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941 it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-112929 to N-112950	Messrs. Saraogi Hosiery, 40 Burtolla Street, Calcutta. 171A(JK)(Central).
(2) N-119880 to N-119900	Messrs Tejpauls (Private) Ltd., 19 Maharshi Debendra Road, Calcutta. 502A(JK)(Central).
(3) N-179058 to N-179075	Messrs A. N. Laha & Co. (P) Ltd., 2 Clive Ghat Street, Calcutta-1. 309A(LR)(Central).
(4) N/O-403225 ..	Messrs S. N. Shaw & Co., 7 Rama Prosad Roy Lane, Calcutta. 756A(MK)(Central).
(5) N/O-259152 to N/O-259155.	Shew Shankar Trading Co., Purulia. 253A(PR)(Central).
(6) N-900069 to N-900072	Nilmoni Das, Mogra, Hooghly. 194A(SP)(Central).

S. K. BOSE, Commissioner.

No. 16020C.T. — 16th September 1964. — Shri Kalobaran Lahiri, Commercial Tax Officer, of Central Section, has been granted earned leave for twelve days from 1st August 1964 to 12th August 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16255C.T. — 19th September 1964. — Shri Prasanta Kumar Ghosh, a probationary Commercial Tax Officer, Grade II, of Lyong Range charge, has been granted earned leave for twenty-five days from 7th September 1964 to 1st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

No. 16562C.T. — 23rd September 1964. — Shri Himangshu Kumar Bhadra, Commercial Tax Officer, Grade I, of Burdwan charge, has been granted earned leave for fifteen days from 8th August 1964 to 22nd August 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16575C.T.—23rd September 1964.—Shri Taral Kumar Datta, Commercial Tax Officer, Grade II, of Jalpaiguri charge, has been allowed earned leave for three days from 22nd October 1964 to 24th October 1964 under rule 168(i) of the West Bengal Service Rules, Part I.

No. 16587C.T.—23rd September 1964.—Shri Amal Kumar Sircar, Commercial Tax Officer, Grade I, of Asansol charge, has been granted earned leave for twenty-four days from 27th July 1964 to 19th August 1964 under rule 167(a)(i)/168(i) of the West Bengal Service Rules, Part I.

No. 16588C.T.—23rd September 1964.—Shri Nihar Ranjan Chatterjee, Commercial Tax Officer, Grade II, of Colootola charge, has been granted earned leave for ten days from 2nd October 1964 to 31st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16593C.T.—23rd September 1964.—Shri Priya Ranjan Guha, Commercial Tax Officer, Grade II, of Shambazar charge, has been allowed earned leave for seventen days from 22nd October 1964 to 7th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16604C.T. — 23rd September 1964. — Shri Surendra Nath Sen Gupta, Commercial Tax Officer, Grade II, of Colootola charge, has been allowed earned leave for seventeen days from 22nd October 1964 to 7th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16605C.T.—23rd September 1964.—Shri Pran Gobinda Goswami, Commercial Tax Officer, Grade II, of Alipore charge, has been granted earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 16606C.T. — 23rd September 1964. — Shri Arunabha Sengupta, Commercial Tax Officer, Grade II, of Sealdah charge, has been allowed earned leave for seventeen days from 22nd October 1964 to 7th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 23] THURSDAY, OCTOBER 15, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 301 C.T.—12th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registrations certificates whose registrations under the Act will be liable to be cancelled with effect from the date noted against each of them under Rules 14 of the Bengal Sales Tax Rules 1941 are published for general information:

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date on which the Registration Certificate is due for cancellation.

1. Ananta Kumar Mitra & Bros., 23 R. G. Kar Road, Calcutta (a); SH/833A, 8-6-43 (b); C. i. pan bukets and other hardwares (d); 14-4-65 (e).

2. Messers New Taraknath Stores 17/19 R. G. Kar Road, Calcutta (a); SH/241A, 27-9-41 (b); Lighting accessories, torch lanterns, candles paper, toilets, stationery, patent medicines, invalid foods, confectionery glass wire, cigarette, cigar, snuff, gum, shoe polish, colour box, indigo, fancy goods, thread and ball. (d); 14-4-65 (e).

Explanatory notes: Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 314C.T.—24th September 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A/11-248143, A/11-248325, A/11-248330, A/11-828775 to A/11-828777. A/12-336007, A/12-810969 and A/12-810970.	Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta-20. BH/231B. (Said to have been lost from the custody of Messrs. Fort Gloster Industries Ltd. (Cable Division), 14 Netaji Subhas Road, Calcutta-1).
(2) A/12-211963 ..	Messrs. Puri and Company. A/3 Gillander House, Calcutta, LR/3177A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co., Ltd., 21 Netaji Subhas Road, Calcutta).

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(3) A/11-872415 ..	Messrs. Gagalbhai Jute Mills Ltd., 18 Netaji Subhas Road, Calcutta. LR/288A. (Said to have been lost from the custody of Messrs. Balmer Lawrie & Co. Ltd., 21 Netaji Subhas Road, Calcutta. LR/465A).

S. K. BOSE, Commissioner.

No. 315C.T.—24th September 1964.—In pursuance of the provisions of sub-rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under Rule 27A (4)of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) E-054633 to E-054635 ..	Messrs. Dalchand Prabhudayal, 3 Amratola Street, Calcutta, AT/1866A.
(2) A/9-009658 to A/9-009660	Messrs. D. P. Sharma, G. T. Road, Asansol, Dist. Burdwan AS/1894A.
(3) A/11-665571 ..	Messrs. General Machinery & Electrical Stores Private Ltd., 138 Canning Street, Calcutta. CR/2481A.
(4) A/12-107008 ..	Messrs. Jaybee & Brothers, 138 Canning Street, Calcutta. CR/2400A.
(5) E-114343, C-052701 to C-052705, C-052695 to C-052700, A-197450.	Messrs. Betram Scoot (India) Ltd., Chartered Bank Buildings, Calcutta. LR/3261A.
(6) A/12-068319 to A/12-068330	Messrs. Narayan & Company 21B Canning Street, Calcutta, LR/2318A.
(7) B-712795 to B-712800 ..	Messrs. D. K. Trading Co. 23 Canning Street, Calcutta, LR/2750A.

S. K. BOSE, Commissioner.

No. 319CT.—24th September 1964.—In pursuance of the provisions of Rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-220584 to N-220600 ..	Messrs. Lakshmichand Biswanath, Kalimpong, 72A(DJ) (Central).
(2) N-637004 ..	Bata Shoe Company (Private) Ltd., Batanagar, 24-Parganas 7B (PG) (Central).
(3) N/O-258731 ..	Rameshwarlall Radhakissen, P.O Raghunathpur, Dist. Purulia 117B(PR) (Central).

S. K. BOSE, Commissioner.

No. 320C.T.—24th September 1964.—In pursuance of the provisions of Rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub rule (6) of Rule 27A of the Bengal Sales-Tax Rules, 1941, it is notified for general information that the following declaration forms, have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under Rule 27A (4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-301925 ..	Messrs. D. P. Sharma, G. T. Road, Asansol, Dist. Burdwan. 383A(AS) (Central).
(2) N-919109 and N-919110	Messrs. Betrams Scoot (India) Ltd., Chartered Bank Buildings, Calcutta. 1269A(LR) (Central).
(3) N/O-129722 to N/O-129725 and N/O-129776 to N/O-129780	Mahabir Bhandar, Arunoday Dutt Street, Purulia. 308A(PR) (Central).
(4) N-768185 to N-768190 ..	Biswanath Halder, Purulia. 158A(PR) (Central).
(5) N-900069 to N-900072 ..	Nilmoni Das, Mogra 194A(SP) (Central).
(6) N-479647 to N-479650 ..	Bhupendra Chandra Paul, Serampore. 1B(SP) (Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

ASVINA 30] THURSDAY, OCTOBER 22, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 302 C. T.—17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Messrs. H. C. Sharma and S. N. Sharma (Partners) carrying on business under the trade name H. C. Sharma and S. N. Sharma, 130/1 Circular Garden Reach Road, Calcutta-23 (a); AL/1030A, 3-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden furniture (c).

2. Sarbasri Ram Kripal Tiwari, Ram Rekha Tiwari and Ramchumban Tiwari carrying on business under the trade name Messrs. India Timber Trading Co., Thana Road, P. O. Asansol, Dist. Burdwan (a); AS/2528A, 28-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spirit, varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Doors and windows, sized timber (c); Timber, doors and windows (d).

3. Sarbasri Kalyan Singh, Inder Singh, Pritam Singh and Prithpal Singh carrying on business under the trade name Messrs. Pritam Automobiles, G. T. Road East End, P. O. Asansol, Dist. Burdwan (a); AS/2529A, 29-8-64 (b); Motor parts and accessories, motor oil, grease, battery (d).

4. Messrs. Heavy Engineering Corporation Ltd. carrying on business under the trade name Coal Mining Machinery Projects, P. O. Durgapur-1, Dist. Burdwan (a); AS/2530A, 31-8-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, acids, linseed oil, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Belt conveyor, booster fan, centrifugal pumps, main akial fans, haulage, press punches, casting and forgings (c); Coal cutters (d).

5. Shri Nageswar Panday carrying on business under the trade name Nageswar Panday & Bros., Hospital Road, P. O. Raniganj, Dist. Burdwan (a); AS/2531A, 1-9-64 (b); Chillies, poppy seeds, cumin seeds, carway seeds, fenugreek seeds, coriander seeds, ani seeds, cardamon, soda, incense, cassia leaf, catachu, cocoanut oil, refine oil (d).

6. Sarbasri Dandayal Gupta and Hiralal Gupta (Partners) carrying on business under the trade name Rani Sati Textiles Stores, 12 Noormal Lohia Lane, Calcutta (a); AT/3989A, 8-9-64 (b); (1) Raw mate-

rials, viz., brass eyelet. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Tarpaulin (c).

7. Mrs. Swadesh Bala Chawla carrying on business under the trade name Messrs. Diaphragms Ind., 202/1 Linton Street, Calcutta-14 (a); BH/3690A, 28-8-64 (b); Automobile rubber parts and components (d).

8. Messrs. Labhohankar Ramnarayan Joshi, Briglal Ramnarayan Joshi, Amratlal Ramnarayan Joshi, Pravin Chandra Kantilal Joshi and Shrimati Taragauri carrying on business under the trade name Messrs. Laxmi Trading Corporation, 6B Prannath Pandit Street, Calcutta-25 (a); BH/3691A, 31-8-64 (b); Dognails, barbed wire, g. i. wire and split (coal tar) spins (d).

9. Shri Sunil Kumar Mazumder carrying on business under the trade name Messrs. Mozumder Automobiles, 82 Bakul Bagan Road, Calcutta-25 (a); BH/3692A, 1-9-64 (b); Motor parts and accessories (d).

10. Messrs. Sampatrai Bhutaria and Surendra Kumar Bhutaria (Partners) carrying on business under the trade name Messrs. Sampatrai Surendra Kumar, Borehat, Burdwan (a); BN/1437A, 9-9-64 (b).

11. Messrs. Ramnarayan Bhakat and Satya Narayan Bhakat carrying on business under the trade name Narayan & Co., Pulkishoremahalla, Jiagunj, Murshidabad (a); BR/784A 4-9-64 (b); Gur, atta, flour, rice, pulses, mustard oil, chira and refined groundnut oil (d).

12. Messrs. Balaram Chandra Dhar and Ram Narayan Dhar carrying on business under the trade name Sarada Bastralaya, Manindra Road, Khagra, Murshidabad (a); BR/785A, 9-9-64 (b); Handloom dhuties and sarees, millmade shirtings and suitings, hosiery goods, readymade garments and millmade dhuties and sarees (d).

13. Md. Sufian Ali (Proprietor) carrying on business under the trade name Messrs. Md. Sufian Ali, Dhuliyan Jain Colony, Dhuliyan, Murshidabad (a); BR/786A, 9-9-64 (b); Biri leaves (d).

14. Sarbasri Anantram Modi, Deokinandan Modi, Balkrishna Modi and Ram Niranjan Modi carrying on business under the trade name Modi Industries, 55 Canning Street, Calcutta (a); CL/3752A, 29-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., colours chemicals and lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Tarpaulins, (ii) Tarpaulin tents (c).

15. Sarbasri Shivbhagwan Toshniwal and Dalamchand Bhandari carrying on business under the trade name Ideal Trade Corporation, 134/1 Mahatma Gandhi Road, 3rd floor, Room No. 54, Calcutta-7 (a); CL/3753A, 2-9-64 (b).

16. Shri Mohanlal Jivraj Modi (Proprietor) carrying on business under the trade name Howrah Engineering Corporation, 40 Netaji Subhas Road, Calcutta (a); CR/3495A, 3-9-64 (b); Machine parts, bolt nuts, rivets, washer, springs, screw, sockets, brush wire nails, pins, tools (d).

17. Shri Nirendra Nath Bose (Proprietor) carrying on business under the trade name Niren Bose & Company, 37 Strand Road, Calcutta (a); CR/3496A 3-9-64 (b); Pulley block, hooks, shackles, crab winch wire rope, rope strings (d).

18. Sarbasri Amarnath Daing, Ramlal Daing, Harbanslal Daing, Brahm Dev Daing, Chandra Dutt Daing, Bharat Bhusan Daing, Danesh Daing and Rakesh Daing (Partners) carrying on business under the trade name Gemco India, 7 British Indian Street, Calcutta (a); EL/3665A, 5-9-64 (b); Motor parts and motor accessories (d).

19. Messrs. Moolchand Jain and Suraj Mal Lodha carrying on business under the trade name The General Machinery Corpn., 3 Mangoe Lane, Calcutta (a); EL/3666A, 8-9-64 (b); Electric motors, diesel engine parts, bearings, rubber canvas, flexible couplings (d).

20. Shri Rajeshwar Ram Show carrying on business under the trade name Messrs. Rajeshwar Ram Prasad, 110/1 I. R. Belilious Lane, Howrah (a); HW/2825A, 4-9-64 (b); Iron scrap (d).

21. Messrs. Bhupendra Rudra, Manoranjan Das and P. K. Rudra carrying on business under the trade name All To One Iron & Steel Industries, P-263/2 Benaras Road, P. O. Dassnagar, Howrah (a); HW/2820A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) C. i. sanitary fittings (c).

22. Messrs. Anil Kumar Banerjee and Sitaram Poddar carrying on business under the trade name Fibre Manufacturing Corporation, 55 J. N. Mukherjee Road, Salkia, Howrah (a); HW/2827A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Twines, ropes and nets (c).

23. Shri Deokinandan Chokhani carrying on business under the trade name Messrs. Asiatic Industries, 78 Chintamoni Dey Road, Howrah (a); HW/2828A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Wood meal powder, wood powder, lauxite powder, bentonite powder, cork granules, cork powder and minerals (c).

24. Shri Ajit Kumar Hazra carrying on business under the trade name Messrs. A. K. Hazra & Co., 43 Sri Kissen Bhakat Lane, Howrah (a); HW/2820A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores.

e.g., mobil oil and k. oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Railway components and machinery parts (c).

25. Shri Sudhir Ch. Rakshit carrying on business under the trade name Messrs. Kar & Company, 100/1 G. T. Road South, Howrah (a); HW/2830A, 7-9-64 (b); Ghee, toilet goods, leathers and plastic goods, wool thread, confectioneries, torch, battery, mantles, tea and condiments (d).

26. Messrs. Bimala Bala Ghose, K. P. Basu, Nilima Basu and P. K. Basu carrying on business under the trade name Basu Industries, 53 Bijoy Kumar Mukherjee Road, Howrah (a); HW/2831A, 7-9-64 (b); Wagon and signalling components (d).

27. Messrs. Prasant Kumar Jain, Subodh Chandra Jain and Shrimati Adarsh Bala Jain carrying on business under the trade name Wunderflex Rubber Mechanicals, 9 Chakpara Road, Liluah, Howrah (a); HW/2832A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Rubberised goods such as rubberish cloth rings, rubber rings, rubber washers and rubber pads (c).

28. Messrs. Nepal Chandra Taki and Netai Chandra Taki carrying on business under the trade name Omkar Engineering Works, 18 Fakir Chand Ghose Lane, Howrah (a); HW/2833A, 8-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke, machine oil and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings and lathe machine (c).

29. Messrs. B. B. Singhania, K. B. Singhania and R. B. Singhania carrying on business under the trade name Steel & Stores, 12 I. C. Bose Road, Howrah (a); HW/2834A, 8-9-64 (b); Structural iron and steel materials, wire and wire products, pipe and pipe fittings, bolts, nuts, fish plates and electrical goods (d).

30. Shri Profulla Kumar Mondal carrying on business under the trade name Messrs. P. K. Mondal, 167/1 Belilious Road, Kadamtala, Howrah (a); HW/2835A, 8-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Wooden pattern (c).

31. Messrs. B. Agarwalla, G. Agarwalla and Omprokash Agarwalla carrying on business under the trade name The Indian Hardware Mart, 197 Panchanantala Road, Howrah (a); HW/2836A, 9-9-64 (b); Pipe and pipe fittings, pump and pump fittings (d).

32. Shri Jagannath Agarwala carrying on business under the trade name Messrs. Arun Engineering & Dye Chem. Industries, 16 Chhotalal Misra Road, Howrah, Calcutta (1) (a); HW/210B, 10-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants, coal coke and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Cans, panels, condensors, flagons, bends, sockets, dies, pipe and pipe fittings, tubes, tools, electroplating, electric switch components and brass sheets (c).

33. Messrs. Radheshyam Manmalka, Banwari Lal Manmalka and Shyam Sundar Agarwal carrying on business under the trade name Mahabir Trading Co., 22 Bartolla Street, Calcutta (a); JK/3357A, 5-9-64 (b); Topioca, salt, pu'ses, methi, catechu, chilli, poppy seeds, cardamom, cumin seed, ginger, cassia, corriander seed, ani seed, dry date, soda (d).

34. Satya Narayan Gupta, Tulsiram Gupta, Pilrumall Agarwalla and Gian Singh Flore (Partners) carrying on business under the trade name Messrs. Dooars Petroleum Agency, Chalsa, Jalpaiguri (a); JP/2178A, 25-8-64 (b); Mobil oil, lubricating oil, grease, distilled water, light diesel, sulphuric acid, brake oil (d).

35. Shri Radha Gobinda Roy Karmakar, Bijoylal Roy Karmakar, Makhanlal Roy Karmakar Basanta Roy Karmakar, Nani Gopal Roy Karmakar and Narayan Roy Karmakar (Partners) carrying on business under the trade name Messrs. Jashomati Bastralaya, Deshbandhu Chittaranjan Road, Jalpaiguri (a); JP/2179A, 25-8-64 (b); Millmade and handloom cotton cloth, hosiery goods, artificial silk (d).

36. Mrinal Kanti Ghatak (Proprietor) carrying on business under the trade name Messrs. U. K. G. & Bros., Merchant Road, Jalpaiguri (a); JP/2180A, 31-8-64 (b); Cosmetic goods, hair oil, sport goods, bag cloth, plastic cloth, dalmut, coconut, battery, logenzes, coffee, tea, butter, ghee, jam, jeily, paints, pen and refills, presentation goods, tinned food, torch battery, coconut oil, quash, comb, marriage card, exercise book, ruled paper, flask (d).

37. Shri Dilip Kumar Mitra, Sanjib Kumar Mitra, Pradip Kumar Mitra and Puloke Kumar Mitra (Partners) carrying on business under the trade name Messrs. Mitra Brothers, Merchant Road, Jalpaiguri (a); JP/2181A, 2-9-64 (b); Enamel goods, hardware, aluminium goods, cutlery, pottery, hurricane, gas light, wooden box, sitalpaty, stove, plastic goods, g'assware, steel furniture, flasks, earthenware, e. p. n. s. goods, small machineries, stainless steel ware (d).

38. Shri Abani Kanta Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. Lokenath Stores, Mirabazar, P. O. Plassey, Dist. Nadia (a); KR/2087A, 1-9-64 (b); Stationery goods: Soap, eveready battery, perfumery goods: Alta, snow, scent, scented oil, hardware goods: Karai, balty, nails (d).

39. Dharma Das Choudhury (Proprietor) carrying on business under the trade name Messrs. Dharma Das Choudhury, Mirabazar, P. O. Plassey, Dist. Nadia (a); KR/2088A, 2-9-64 (b); Jira, dhania, cocoanut oil, postha, dry chilly, tejpata, soda, lozenge, coa'tar, clove, groundnut, rope and turmeric (d).

40. Shri Sambhu Nath Roy, Shri Nani Gopal Das Gupta, Shrimati Lilabati Roy, Shri Biraj Mohan

Bhowmick, Shri Harihar Bhowmick, Shri Niranjan Bhowmick, Shrimati Sova Rani Bhowmick and Shri Hari Pada Roy carrying on business under the trade name Messrs. Sco Engineering Geschafte, 7/1 Sastitola Road, Calcutta (a); MK/3790A, 7-9-64 (b); (1) Raw materials: Lead sub-oxide, antimonial lead, battery plates, litharge, sulphuric acid. Provided that all goods for which exemption from payment of sale tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric storage batteries for sale (c).

41. Shri Dip Chand Jain carrying on business under the trade name Dip Chand Jain, Malancha Road, Kharida, P. O. Kharagpur, Dist. Midnapore (a); MN/1747A, 1-9-64 (b); (1) Raw materials, namely, logs and timbers, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sized wood (c); Logs and timbers (d).

42. The Century Spg. & Mfg. Co. Ltd. carrying on business under the trade name Century Rayon, 32 Sett Jamunalal Bazaz Street, Calcutta (a); MR/2756A. 10-9-64 (b).

43. Arora-Matthey Limited carrying on business under the trade name Arora-Matthey Limited, 166 Netaji Subhas Chandra Bose Road, Tollygunge, Calcutta-40 (a); PG/3074A, 22-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Platinum laboratory apparatus, electrical contacts, fabricated materials made of platinum, palladium, rhodium, silver, osmium and their alloys, chemical compounds of platinum, palladium, rhodium silver, osmium and their alloys (c).

44. Messrs. Bhupinder Singh, Pradip Kumar Sen, Jagat Narayan Agarwal and Manimoy Banerjee carrying on business under the trade name Carbide Dies Manufacturing Corporation, Premises of Lansdowne Jute Company Ltd., Dakshindari, Calcutta-48 (a); PG/3075A, 25-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., white cotton, waste cotton, kerosene and emery cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tungsten carbide dies for drawing wires (c).

45. Shri Gopichand Kedia carrying on business under the trade name Messrs. Sriniwas Kedia, Railway Market, Adra, Post Adra, Dist. Purulia (a); PR/448A, 4-9-64 (b); Snow, powder, essence, perfumed hair oil, lozenge, barley, blue, spices, torch, torch bulbs (d).

46. Shri Kaliprasad Singhania and Tapeswari Devi Singhania carrying on business under the trade name Messrs. Singhania & Sons, Telkalpara, Purulia, Post and Dist. Purulia (a); PR/449A, 7-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts, accessories, (3) Consumable stores, viz., soda, saji, charcoal, mobil oil, crude oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Button lac, seed lac, shellac, kiri lac and molamba (c); Stick lac, seed lac, shellac, button lac, kiri lac and molamba (d).

47. Shri Harbhajan Lal Arora (Proprietor) carrying on business under the trade name Messrs. Kiron Plastic Industries, 5 Sambhu Mullick Lane, Calcutta (a); RJ/3125A, 8-9-64 (b); (1) Raw materials, ie., polysterine powder, cellulose, actuate moulding powder, nib, clips, refills, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic fountain pen (c).

48. Shrimati Indrani Adhya carrying on business under the trade name Biva, 110/1 Bidhan Sarani, Calcutta-4 (a); SH/3526A, 5-9-64 (b); (1) Raw materials, (3) Consumable stores, e.g., sewing thread. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c); Dhuti, sari, readymade garments, hosiery, woollen goods, hangers (d).

49. Shri Hemanta Kumar Ghosh carrying on business under the trade name Insurance Watch Co., 111 Cornwallis Street, Calcutta (a); SH/3527A, 7-9-64 (b); Watches, clocks, time pieces, spectacles, spectacle frames (d).

50. Shrimati Shanti Devi Sharma (Proprietress) carrying on business under the trade name Sharma Brothers, 91 Park Street, Calcutta (a); TL/2841A, 4-9-64 (b); Mobil oil, tyres and tubes, grease, car polish, fan belts, gear oil, cotton waste, duster, motor batteries (c).

S. K. BOSE, Commissioner.

No. 303 C. T.—17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Jitendra Nath Das carrying on business under the trade name Messrs. Curio Products & Co., 63/1 Harish Chatterjee Street, Calcuttta (a); AL/622A, 27-9-57 (b); (A) Sterlising drums and sterlizers after the words "Oil measuring cans" (c); 1-9-64 (e).

2. Ahamatulla Molla carrying on business under the trade name Messrs. Popular Stores, 6/19 & 20 Orphangunj Market, Calcutta-23 (a); AL/976A, 11-9-63 (b); (A) Readymade garments (d); 2-9-64 (e).

3. Messrs. Selected Barboni Coal Co. Ltd., Haripur Colliery, P. O. Bahula, Dist. Burdwan (a); AS/490A, 12-6-44 (b); (A) Consumable stores, explosives (c); 1-9-64 (e).

4. (S) Messrs. Chhabildas Mayachand Shah and Mansukhlal Mayachand Shah carrying on business under the trade name C. M. Shah & Co. (for) Shri Chhabildas Mayachand Shah carrying on business under the trade name C. M. Shah & Co., 3 Portuguese Church Street, Calcutta (a); AT/3734A, 7-11-58 (b); 5-9-64 (e).

5. Messrs. Harendra Sakarlal Gandhi, Jayantilal Sakarlal Gandhi, Prakash Sakarlal Gandhi and Manikant Sakarlal Gandhi carrying on business under the trade name Sakarlal Ambalal, 14 Noormal Lohia Lane, Calcutta, (A) 10 Bentinck Street, Calcutta (a); (S) AT/309B (for) AT/893A (b); (A) Tea, (D) Hardware (d); 5-9-64 (e).

6. Shri Raj Kumar Pachisia and Shri Shiv Kumar Pachisa carrying on business under the trade name Ashoke Toy House, 71 Canning Street, Calcutta (a); AT/3695A, 20-10-60 (b); (A) Bags, domestic utensils, fancy goods-all made of polythene, napkins, plates, cups, tumblers—all made of paper (d); 8-9-64 (e).

7. Shri Fateh Chand Modi and Narayani Devi carrying on business under the trade name Ashoke Supply Agency, 71 Canning Street, Calcutta (a); AT/3663A, 24-5-60 (b); (A) Steel round, free cutting steel, m. s. bright bar, high speed steel, polythene film (d); 8-9-64 (e).

8. Shri Ashoke Kumar N. Seth carrying on business under the trade name A. Mansukhlal & Bros., 71 Canning Street, Calcutta (a); AT/2761A, 1-9-51 (b); (A) Harpic lavatory cleanser (d); 9-9-64 (e).

9. Shri Deonath Singh carrying on business under the trade name Rajput Brothers, 152/C Mahatma Gandhi Road, Calcutta (a); AT/2270A, 19-7-49 (b); (S) (1) Raw materials, viz., sugar, ghee, tea, milk products, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, (ii) Tea, (iii) Sweetmeats (for) Sugar, ghee, tea, milk products and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of cooked food, tea and sweet meats for resale (c); 9-9-64 (e).

10. Messrs. Skabco (Private) Ltd., 18/52 Dover Lane, Calcutta (a); BH/337B, 24-7-63 (b); (A) Brass pin (d); 1-9-64 (e).

11. (S) Messrs. Nityananda Paul, Niranjan Ch. Paul, Narayan Chandra Paul and Nikhil Krishna Paul carrying on business under the trade name Messrs. N. N. Paul & Sons (for) Messrs. N. N. Paul & Sons (for) Messrs. N. N. Paul & Sons, 4 Panchanantala Road, Calcutta (a); BH/277B, 6-9-58 (b); 2-9-64 (e).

12. (S) Shri Shibdas Patel carrying on business under the trade name Messrs. Shibdas Gopaljee Patel & Co. (for) Shri Shibdas Patel and Shri Gopaljee Patel (Partners) carrying on business under the trade name Messrs. Shibdas Gopaljee Patel & Co., 1 Abdul Rasul Avenue, Calcutta (a); BH/2085A, 4-4-51 (b); 2-9-64 (e).

13. (S) Messrs. Dhirendra Nath Konwar, Bhabani Prosad Konwar, Ramaprosad Konwar and Debiprosad Konwar carrying on business under the trade name The Lake Stores (for) Shri Dhirendra Nath Konwar (Proprietor) carrying on business under the trade name The Lake Stores, 112 Rash Behari Avenue, Calcutta (a); BH/1335A, 3-9-58 (b); (D) Hardware, (A) Jhama, oxide colour, iron rod, cement, paint brush, bibcock, stop cock, curtain rod, nails, hings, galv. wire, tower bolt, hacksaw blade, pipe hook, nut bolt, screw ring, iron chain, machine screw, galv. nut bolt, gate hook, rope, iron pan, screw, axe, wire nails, pad bolt, wire net, wire pin, expanded metal, hoop iron, jute, galv. 'j' hook, galv. t. socket, elbow, jum nut, short piece, reducing socket, safety, barbed wire, cornic brass, tower bolt, rubber pipe, jute sutly, brass, bolt, masonry tools, spirit level, cup hook, pad bolt, drill handle and beat, stone chips, solder, haskal doomny, box wood, rules, clamp, sand paper, brass screw, emery cloth, water paper, ventilator, grattings, waste cotton, galv. belcha, kodali (d); 2-9-64 (e).

14. Messrs. Eagles Cycles Ltd., (S) 3 New Tangra Road, Calcutta (for) 36/1/2 Tangra Road, Calcutta (a); BH/2253A, 20-9-51 (b); 2-9-64 (e).

15. Shri Rambilash Drolia and Shri Ramwatar Drolia carrying on business under the trade name Messrs. Ramawatar Rambilash, Kethardanga, Bankura (a); BK/534A, 20-3-63 (b); (A) Poppy seed, corriander seed, cumin seed, nigar seed, chillies and pulses (d); 28-8-64 (e).

16. Shri Babulal Dalmia and Shri Anadilal Dalmia carrying on business under the trade name Messrs. Babulal Anandilal, Jhantipahari, Bankura, (D) Beliatore-1 and Keshakole-1 (a); BK/25B, 20-6-61 (b); 29-8-64 (e).

17. Sarbasri Saraswat M. P., J. P. Saraswat and M. K. Saraswat (Partners) carrying on business under the trade name Messrs. Madhdoprasad Mahabirprasad, 9 Parsee Church Street, Calcutta (a); CL/3615A, 30-1-56 (b); (A) Anklets battle dress web o. g. equipment camouflage nets 35'×20' (large mesh 3") and web cotton statichute 1¾" undyed (d); 28-8-64 (e).

18. (S) Shri Bijoy Kumar Singhania carrying on business under the trade name Messrs. Hind Oil Company (for) Shri Bijoy Kumar Singhania carrying on business under the trade name Messrs. Singhania Mercantile Company, 87B Chittaranjan Avenue, Calcutta (a); CL/3626A, 22-10-63 (b); 28-8-64 (e).

19. Shri Bhimsen Agarwalla carrying on business under the trade name Messrs. Ramchandra Bhimsen, 55 Canning Street, 3rd floor, Room No. 74, Calcutta (a); CL/3750A, 24-8-64 (b); (A) (1) Pipe cutting, (2) Emery cloth, (3) M. s. round, (4) Angle (d); 28-8-64 (e).

20. Messrs. Sk. Gemserali, Sk. Shahjahan and Sk. Moslem carrying on business under the trade name International Engineering Co., 124A Sagar Dutta Lane, Calcutta (a); CL/3386A, 26-2-62 (b); (A) Screws, grease cups, bolts, nuts, washers, rivets, part of electrical fan and regulator, parts of railway main switches and engine head lights (d); 29-8-64 (e).

21. Messrs. United Traders, 309 Bowbazar Street, Calcutta (a); CL/3688A, 11-3-64 (b); (A) Emery paper, drawing pencil, drawing ink, board pin, sal wood (d); 29-8-64 (e).

22. (S) Shri K. C. Abdul Rahim carrying on business under the trade name K. C. Abdul Rahim (for) Messrs. K. C. Abdul Rahim, 60 Phears Lane, Calcutta (a); CL/2497A, 30-11-53 (b); 1-9-64 (e).

23. (S) Shri Arbinda Poddar carrying on business under the trade name Messrs. Podder & Co. (for) Shri Arbinda Podder carrying on business under the trade name Messrs. Poddar & Co., 17 Pollock Street, Calcutta (a); CL/3635A, 26-11-63 (b); (A) Tinned barley and robin blue (d); 2-9-64 (e).

24. Shri Sumarmall Rampuria (Proprietor) carrying on business under the trade name Messrs. United Stores Suppliers, 133 Canning Street, Calcutta (a); CR/2950A, 29-10-59 (b); (A) Plastic combs, planners case, baskets, powder case and container (d); 28-8-64 (e).

25. Shri Kalidas Shah (Proprietor) carrying on business under the trade name Premier Trading Agency, 138 Canning Street, Calcutta (a); CR/3419A, 9-1-64 (b); (A) Electric motor, starters, switches, plastic goods, diesel engine and wood screws (d); 28-8-64 (e).

26. Shri Pradip Kumar Bakshi (Proprietor) carrying on business under the trade name Metalo Engineering Works, 1 Bonfield Lane, Calcutta (a); CR/3332A, 24-5-63 (b); (A) Phos. bronze, ingots, bush, strips, scraps, gun-metal, ingots, lead ingots, zinc sheets (d); 28-8-64 (e).

27. Messrs. Asia Beltings & Spinning Mill Ltd., 91 Netaji Subhas Road, Calcutta (a); CR/2339A, 25-9-53 (b); (A) Sockets, padlocks, hand board, screws with nut, v. belts, asbestos jointing manpile door jute yarn after the word "hose pipe" (d); 29-8-64 (e).

28. Sarbasri Sudhir Kumar Sen, Mahima Ranjan Sen, Chittaranjan Sen and Profullya Kumar Sen carrying on business under the trade name Messrs. Sen & Brothers, H. O. 91 Netaji Subhas Road, Calcutta, Branch at 113A Monohardas Chowk, Calcutta-7 (a); CR/233B, 30-9-61 (b); (D) Hardware goods, (A) Steel files, hacksaw blades, hacksaw frames, vices, grinding wheels, emery cloth, emery paper, emery tape, emery belt, emery roll, emery disc, sand paper, waterproof paper, iron plane, plane cutter, anvil, anvil stand, t. camp, wrenches, hammer, forks, shovels, belt lacing, iron jacks, handsaw, foot rule, measuring tape, tools, screws, screw driver, blower, emery powder, door closer, file handles, nuts, bolts, wire and wire products, wire nettings (d); 29-8-64 (e).

29. Messrs. Tej Bhankhera and Prakash C. Sheth carrying on business under the trade name Messrs. East West Trading Corporation, 4A Jackson Lane, Calcutta (a); CR/3480A, 4-7-64 (b); (A) Feeding bottles, baby soothers, nail polish (d); 29-8-64 (e).

30. Messrs. Jatasankar Sanghvi, Anil Kumar Sanghvi and Pravin Kumar Sanghvi carrying on business under the trade name Varieties Hardware Stores 71A Netaji Subhas Road, Calcutta (a); CR/773A 16-3-42 (b); (A) M. s. angles, m. s. tens and metallic and asbestos jointing (d); 1-9-64 (e).

31. Messrs. Kamala Kanaiyalal Desai, Suresh Kumar Desai and Umesh Kumar Desai (Partners) carrying on business under the trade name Bisu Desai & Co., 1 Bonfield Lane, Calcutta (a); CR/3278A, 2-11-62 (b); (A) Bakelite caps, glass moulds and mould parts, gum pots brush with caps, glass ampoules, rubber parts for electrical glasses, scientific glasses, wooden cases, washers, wooden dummies of bottles, rubber teats and plugs, glalss droppers and tubes, aluminium caps and fittings for bottle, electrical fittings and accessories (d); 1-9-64 (e).

32. Shri Narandas Avachar and Shri Moolji Avachar carrying on business under the trade name Messrs. Narandas Moolji & Co., 10 Raja Woodmunt Street, Calcutta (a); CR/2836A, 30-12-58 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Stay wire and wire ropes (c); (A) Reels, stay wire (d); 2-9-64 (e).

33. Shri Biswanath Banerjee (Proprietor) carrying on business under the trade name Banby & Co., 138 Canning Street, Calcutta (a); CR/3080A, 6-3-61 (b); Insert aluminium trays after the words "machine parts" (in manufacturing column) (c); (A) Beltings, 2-9-64 (e).

34. Shri Anadi Nath Banerjee (Proprietor) carrying on business under the trade name Dominion Engineering Co., 138 Canning Street, Calcutta (a). CR/2747A, 8-3-58 (b); Insert bindings bars after the words "wipers and blades" (in manufacturing column) (c); (D) Hardware tools and implements for mills, (A) Tea Chest and components, steel rods, flats, squares, bars, shafting, ball bearing, roller bearing, thrust bearing, paper, pinion, wheel guard, steel file, steel wire, g. i. wire, paint brush, distemper brush steel wire brush, stencil brush, brass broom brush, circular wire brush, fountain brush, spring balance, weighing machine, stauffers lubricators, asbestos rope, manila rope, wire rope, coir string, flat, floss, powder, board sheet, g. i. plian and corrugated sheet, stencil ink, aluminium sheet, aluminium container, leather bellows, galvd. chain, leather sheet, plain leather, galvd. bucket, taps and dies, perforated tray, blank feeder tray, hose pipe, rubber gloves, leather gloves, tarpaulin, bulking sheet, filter, filter candle, wire nail, electric bulb, holder, switch, multiplug, fan, fuse cartridge, pumps, generator, watering can, g. m scrap, solid gun metal, brass strip, brass wire, copper sheet, copper wire, lead sheet, soldering stick, fire-bricks, crucible, plumbago, cotton waste, rubber belting, soldering flux, soldering fluid, grinding wheel, rubber feet, troller wheel, hammer, boiler gauge glass thermometer, screw, nut, bolt, drill, hurricane lantern, hurricane glass, gasket cement, oil can, oil measure, hacksaw blade, stove tube, shovel, coal loading fork, kodaly, valve, axes, black sheet m. s., m. s. rod, paint, white putty, belt v. e. e., binding wire, link chain,

link belt, posting box, posting tray, stand, summariser board, belt lacing, noretta binding bars, wire netting, wire mesh, stencil band, expanded metal, measuring glass, broomstick, g. i. guttering, g. i. pipe, g. i. ridging, barbed wire, belt paste, belt syrup, rung bowls, rubber valve, split bearing, lime, thong anchor bracket, rubber band, spring washer, wooden shaft, m. s. shaft, polythene pipe, asbestos hand glove, pressure gauge, elbow, m. s. flange, g. i. socket, g. i. tee, reducing socket, insulated plier, screw driver, spanner, foot valve, steam valve, grease nipple, grease gun, hand chisel, emery cloth, oil stone, water lebel gauge glass, set square, brass split pin, grinding stone, eye bolt, shackle, stud, dial gauge, pressure gauge, hose clip, lapping compound, lead wire, tapping bolt, brass screw (d); 2-9-64 (e).

35. Messrs. Naresh Ch. Chaturvedi and Karunesh Kr. Chaturvedi carrying on business under the trade name Super Machine Corporation, 138 Canning Street, Calcutta (a); CR/2594A, 4-2-50 (b); (D) Engineering stores and mill stores, (A) Ball and roller bearings, sockets, beltings, hose pipe, rice huller, rice huller parts, flour mills, kour mill parts, steel wire, wire nails, shoe nails, nuts, bolts, joists, girders, engg. tools and garage tools, precision tools, electric motors and motor parts, engines and spare parts, tarpaulins, barbed wire, expanded metals, wire nettings, mica sheets, bakelite sheets, angles, paints, board, hard board, red jointing sheets, iron rod and pipe, brass rod, brass pipe and sheets, shaftings, m. s. shaftings, ferrolite board, asbestos ropes, tapes, dies, fire bricks, small and heavy machines and machinery parts, fluorescent tubes, electrical wire and electrical accessories, starters, switch, fuse units, transformers, scientific apparatus, chains, rails, parachutes, insulated cables, meters, blow lamp, bandsaw blades, wire rope, steel balls, retainer, s. p. sheets, oil mills and spare parts, v. belts, files, drills, wrenches, hacksaw blades, emery and carborandum powder, emery cloth, iron steel, scrap, non-ferrous metals, machineries, pipe and pipe fittings, valves, wires, wire linnings, cement, jacks, underground cables, plate glass, welding accessories, automobile parts, tools, alloy steel, washer, rivets, brushes, chain pulley, cutter, chain pulley block, sheets, pumps, chemicals, generator sets, heavy earth moving and drilling machines, hammers, paints, iron scraps, steel wood, sheering machines, packing and jointing, compressor, ropes, waste cotton, marine stores, crane, tractor part, roller saw, band saw, diamond drill, bit forged, steel, carbon steel, measuring gauge, asbestos packing, timber and wood cutting saws, red oxide metal, carpentary tools, grinding stones and abressive wheels, plastics, ebonites, lubricating oil, agricultural implements, machine oil, polishing materials, leather sheets, bellows, buckets, belt lacing, belt fasteners, chuff cutter blade, screw pulley, grease, guns and oil cans, vices, emery paper, blower, crucibles, pipe and pipe fittings, sanitary wares, boiler fittings, shovels, spades, pruning knives, pick axes, cane busket, high speed steel, preventive oil, blocks, grinder, hoop iron, air hose, copper, lead, tin, zinc, phospher bronze, manganese bronze, nickel, silver, gun metal, anvils, craw bar, jim craw, picks, det and machine screws, studs, bronze rod, anvils, conduit pipe, steel tape, foot-rule, chisel, punches, reamer, trolley wheels, corrugated sheets, rubber and leather gloves, fire extinguisher, iron plate, sugar mill parts and accessories (d); 2-9-64 (e).

36. Shri Hariprosad Didwania (Proprietor) carrying on business under the trade name The Industrial Accessories Co., 138 Canning Street, Calcutta (a); CR/1260A, 9-6-47 (b); Insert shoe after the words "gloves leather white lined" (in manufacturing column) (c); 2-9-64 (e).

37. Shri Kantilal N. Vora (Proprietor) carrying on business under the trade name Hardware Trading Corporation, 12/18 Raja Woodmunt Street, Calcutta (a); CR/3053A, 26-10-60 (b); (A) Stop watch, clock, spot light, motor vehicle parts, leatheroid (d); 2-9-64 (e).

38. Shri Indrajit Chakraborty (Proprietor) carrying on business under the trade name Chakraborty Mill Stores, (S) P-11 New Howrah Bridge Approach Road, Calcutta (for) 73 Netaji Subhas Road, Calcutta (a); CR/3205A, 19-7-61 (b); 3-9-64 (e).

39. Shri Deninder Kumar Mittal (Proprietor) carrying on business under the trade name Devko Trading Corporation, 137 Canning Street, Calcutta (a); CR/2830A, 2-12-58 (b); (A) Bleaching powder (d); 3-9-64 (e).

40. Shri Provash Chandra Singh (Proprietor) carrying on business under the trade name People Food Store, Kalimpong (a); DJ/755A, 3-9-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Forest produce (c); 2-9-64 (e).

41. Shri Jugalkishore Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Shree Tibet Stores, Kalimpong (a); DJ/714A, 3-4-52 (b); (A) Readymade dresses (d); 7-9-64 (e).

42. (S) Messrs. Bhairudan Marda, Jiwanram Marda and Chananmal Newar (Partners) carrying on business under the trade name Balkishandas Shyamrattan, Kalimpong (for) Messrs. Bhairudan Marda, Jiwanram Marda, Chananmal Newar and Rukmini Devi (Partners) carrying on business under the trade name Balkishandas Shyamrattan, Kalimpong (a); DJ/107B, 24-4-51 (b); 9-9-64 (e).

43. Messrs. Gumanmall Bothra, Sohanlall Bothra, Jatanmall Bothra and Umedmall Bothra (Partners) carrying on business under the trade name Sohanlall Heralal Bothra, Kalimpong (a); DJ/175B, 5-6-63 (b); (A) Mahuva oil, makai oil, bran oil (d); 9-9-64 (e).

44. Shri Rameshwardas Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Rameshwardas Ishwarprasad, Kalimpong (a); DJ/998A, 31-7-61 (b); (A) G. i. pipe and pipe fittings (d); 9-9-64 (e).

45. Shri Onkar Agarwala (Proprietor) carrying on business under the trade name Onkar & Brothers, Kalimpong (a); DJ/1028A, 22-6-62 (b); (A) Steel furniture, tea (d); 9-9-64 (e).

46. Shri Mangalchand Maheshwari (Karta, Hindu undivided family) carrying on business under the trade name Meghraj Mangalchand, Bijanbari (a); DJ/537A, 18-7-50 (b); (A) Ghee, groundnut oil, lin-

seed oil, cocoanut oil, mustard oil, dry cocoanut spices, electric goods, tobacco, soaps, soda, tripal rain coat, biri, paper, cigarette paper, pencil and cigarette (d); 10-9-64 (e).

47. Messrs. T. I. & M. Sales Ltd., 6 Church Lane, Calcutta (a); EL/3235A, 2-9-49 (b); (A) Dynamo lamp sets (d); 4-9-64 (e).

48. Messrs. Ilac Ltd., 29 Waterloo Street, Calcutta, Calcutta (1) (a); EL/271B, 19-4-61 (b); (A) P. v. c. calendered, embossed or printed products (d); 5-9-64 (e).

49. (S) Messrs. Steel Syndicate (Private) Ltd. carrying on business under the trade name Acme Manufacturing Co. (for) Messrs. Acme Manufacturing Co., 8/1 Esplanade East, Calcutta (a); EL/2512A, 22-12-51 (b); 7-9-64 (e).

50. (S) Shri Santosh Kumar Ghosh carrying on business under the trade name The Concrete Construction Co. (for) The Concrete Construction Co., 29 Waterloo Street, Calcutta (a); EL/607A, 6-10-41 (b); (D) Cement, sand, stone chips, concrete products and building materials and constructional materials of all kinds (d); 8-9-64 (e).

51. Shri Jeewanmal Surana (Proprietor) carrying on business under the trade name Hind Replastics, 4/1 Haraprosad Dey Lane, Calcutta (a); JK/3175A, 27-4-62 (b); (A) Plastic powder after the words "Plastic goods" (c); 4-9-64 (e).

52. Shri Jogilal Chowdhury (Proprietor) carrying on business under the trade name Choudhury & Sons, 71 Burtolla Street, Calcutta (a); JK/3262A, 22-7-63 (b); (A) Groundnut oil (d); 4-9-64 (e).

53. Messrs. Tolaram Jain and Murarilal Saraogi carrying on business under the trade name Calcutta Commercial Company, 4 Narain Prosad Babu Lane, Calcutta (a); JK/3070A, 18-6-60 (b); (A) Copper scrap, brass scrap, aluminium scrap, gun metal scrap (d); 4-9-64 (e).

54. (S) Messrs. Punam Chand Arya, Surendra Kumar Arya, Deobrata Arya and Punam Chand Arya, father and natural guardian of and on behalf of minor Desh Priya Arya carrying on business under the trade name Punam Chand Surender Kumar (for) Messrs. Punam Chand Arya, Surendra Kumar Arya, Deobrata Arya and Punam Chand Arya, father and natural guardian of and on behalf of minor Desh Priya Arya carrying on business under the trade name Punam Chand Surendra Kumar, 20 Maharshi Debendra Road, Calcutta (a); JK/3333A, 2-5-64 (b); (A) Iron scrap, iron sheets, barbed wire, g. i. wire, h. b. wire, conduit pipe (d); 4-9-64 (e).

55. (S) Messrs. Sree Kissen Agarwala, Ram Sankar Agarwala and Radha Debi Agarwala (Partners) carrying on business under the trade name Ferreous Forging Co. (for) Sree Sri Krishna Agarwala (Proprietor) carrying on business under the trade name Messrs. Ferreous Forging Co., 31/B Banstolla Lane, Calcutta (a); JK/3188A, 7-6-62 (b); 7-9-64 (e).

56. Messrs. Asandas Valji Joshi, Mohanlal A. Joshi, Ram Krishna A. Joshi, Vasdev B. Bodha, Gopalji G. Purohit and Sm. Kaushalaya M. Joshi carrying on business under the trade name Vijoy Industries, 2 Maharshi Debendra Road, Calcutta (a); JK/275B, 10-12-46 (b); (A) Wooden bobbin (d); 10-9-64 (e).

57. (S) Shrimati Muli Devi Choraria (Proprietress) carrying on business under the trade name Messrs. Bhuramal Manick Chand (for) Messrs. Gyan Chand Choraria and Muli Devi Choraria carrying on business under the trade name Bhuramal Manick Chand, 4 Doyehatta Street, Calcutta (a); JK/2869A, 17-4-58 (b); 10-9-64 (e).

58. (S) Shri Baidya Nath Paul (Proprietor) carrying on business under the trade name Messrs. Laxmi Narayan Soap Works (for) Messrs. Laxmi Narayan Soap Works, Railway Street, Ranaghat, Nadia (a); KR/1797A, 12-11-57 (b); (A) (1) Raw materials, viz., caustic, silicate, tal. powder, rajan, cocoanut oil, castor oil, badam oil, mahua oil, talow, polang oil, linseed oil and tobacco oil (for the purpose of manufacture of soap) (c); 29-8-64 (e).

59. (S) Shri Kanailal Biswas (Proprietor) carrying on business under the trade name Messrs. Kanai Lal Biswas (for) Messrs. Kanai Lal Biswas, P. O. and Vill. Matiari, Nadia (a); KR/1890A, 28-5-59 (b); 2-9-64 (e).

60. (S) Shri Sushil Chandra Bhadra (Proprietor) carrying on business under the trade name Messrs. Luxmi Cycle Stores (for) Messrs. Luxmi Cycle Stores, Buroshibtola Road, Harisavapara, Nabadwip, Nadia (a); KR/1833A, 1-5-58 (b); 2-9-64 (e).

61. Shri Debendra Nath Bose, Shri Deb Kumar Bose, Shri Dibya Kumar Bose, Shri Dinesh Kumar Bose and Shri Dulal Kumar Bose (Partners) carrying on business under the trade name Messrs. D. N. Bose's Hosiery Factory, 36/1A Sarkar Lane, Calcutta (a); MK/276A, 24-9-41 (b); (S) (1) Raw materials, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, viz., thread, needles, dyes and lencophar, caustic soda, sulphuric acid, bleaching powder and liquid chlorine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods for sale (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., thread, needles and dyes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods for sale (c); 4-9-64 (e).

62. Shri Narayan Prosad Saraf (Proprietor) carrying on business under the trade name Messrs. Kalyani Trading Company, (S) 191 Chittaranjan Avenue, Calcutta (for) 38/1 Ramtanu Bose Lane, Calcutta (a); MK/2520A, 23-9-54 (b); 5-9-64 (e).

63. (S) Shri Ram Kumar Varma and Shri Jagdish Prasad Varma carrying on business under the trade name Messrs. Lalitkala (for) Shri Ram Kumar Varma, Shri Jagdish Prasad Varma and Shri Kishanlal Varma carrying on business under the trade name Messrs. Lalitkala, 177A Chittaranjan Avenue, Calcutta (a); MK/3345A, 27-9-61 (b); 7-9-64 (e).

64. (S) Shri Haripada Das and Shri Nityagopal Das carrying on business under the trade name Messrs. Sree Nityagopal Hosiery (for) Sree Nitya Gopal Hosiery, 18/1 Nayan Chand Dutt Street, Calcutta (a); MK/2238A, 24-11-51 (b); 8-9-64 (e).

65. Shri Ratan Kumar Khemani, Shrimati Mohini evi Khemani, Shrimati Sheela Devi Khemani and rimati Sushila Devi Khemani (Partners) carrying business under the trade name Messrs. Arun dustries, 26 Upper Chitpore Road, Calcutta (a); K/3367A, 22-11-61 (b); (A) Gases and acids after e word "paints", (i) Camera parts, radio parts, ndown rods, plastic goods, moulding machines and parts after the words "fan parts" (c); (A) Camera rts, radio parts, plastic goods, fan guards, dies, oulds, moulding machines, ball presses and fan-wn rods after the word "nil" (d); 8-9-64 (e).

66. Bholanath Karmakar & Bros. (Private) Ltd., Garanhatta Street, Calcutta (a); MK/3030A, -7-59 (b); (A) Silver solder, silver strips, silver ires, aluminium wires, aluminium strips and alumi-um rods for sale after the words "machinery parts"); 8-9-64 (e).

67. (S) Shri Gour Benode Saha carrying on busi-ss under the trade name Messrs. Gour Benode Saha Co. (for) Messrs. Gour Benode Saha & Co., 25/1 anal West Road, Calcutta (a); (S) MK/729A (for) DI/729A (b); 8-9-64 (e).

68. Messrs. Panchanan Banerjee, Jagabandhu anerjee and Balai Chandra Banerjee (Partners) rrying on business under the trade name Messrs. amala Packing Box Co., 21/1 Canal East Road, alcutta (a); MK/1639A, 27-4-49 (b); (A) Con-mable stores: Jute waste, machine oil, grease (c); A) Logs after "firewood" (d); 10-9-64 (e).

69. Messrs. Anil Krishna Sadhukhan, Maniklal dhukhan, Aloke Kumar Sadhukhan and Prabir Kr. dhukhan carrying on business under the trade name rati Trading Co., 156/5 Acharya Prafulla Chandra oad, Calcutta-6 (a); MK/1884A, 11-5-50 (b); (A) obacco seed oil (d); 10-9-64 (e).

70. Messrs. Behani Brothers, Rajmahal Road, alda (a); ML/406A, 30-1-56 (b); (A) Oil engines, esel pumping set, diesel generating set and pump-g set (d); 14-8-64 (e).

71. (S) Sarbasri Nirmal Kumar Karmakar, Nitai-da Karmakar and Sachindra Nath Karmakar artners) carrying on business under the trade name essrs. Karmakar Brothers, Balurghat, West Dinaj-najpur (for) Messrs. Karmakar Brothers, Balurghat, est Dinajpur (a); ML/26B, 16-9-58 (b); 14-8-64 (e).

72. Shri Harendra Kumar Saha (Proprietor) rrying on business under the trade name Messrs. alyan Factory, Hatkhola, Raiganj, West Dinajpur); ML/734A, 3-12-63 (b); (A) Paints, varnish, lour, locks and keys and all suit case and trunk ting materials (c); 14-8-64 (e).

73. Sarbasri Durga Prasad Agarwalla and Babu-l Agarwalla (Partners) carrying on business under e trade name Messrs. Rama Radio House, Raiganj, est Dinajpur (a); ML/684A, 3-8-62 (b); (A) Battery arges, steel chair (d); 14-8-64 (e).

74. Messrs. B. K. Paul, English Bazar, Malda (a); L/77A, 3-8-53 (b); (A) Emcowhite (d); 14-8-64 (e).

75. (S) Sarbasri Kedar Prasanna, Tara Prasanna, Durga Prasanna, Bimal Prasanna and Sons, Sefali Kundu (Partners) carrying on business under the trade name Messrs. Janaki Nath Stores, Rajmahal Road, Malda (for) Sarbasri Kedar Prasanna, Tara Prasanna, Durga Prasanna, Bimal Prasanna and Uma Prasanna Kundu (Partners) carrying on business under the trade name Messrs. Janaki Nath Stores (a); ML/249A, 1-6-54 (b); 18-8-64 (e).

76. Shri Upendra Nath Roy (Proprietor) carrying on business under the trade name Messrs. Pabitra Bhandar, English Bazar, Malda (a); ML/340A, 11-6-55 (b); (A) Registers, ultraphor and cocoanut oil (d); 8-9-64 (e).

77. Shri Matilal Jain carrying on business under the trade name Seth Ratanlal, 96 Railway Market, P. O. Kharagpur, Midnapore (a); MN/1617A, 22-6-63 (b); (A) Cheese (d); 28-8-64 (e).

78. Shri Bhawani Sankar Dey carrying on busi-ness under the trade name Bhawani Sankar Dey, P. O. Ballichawk, Midnapore (a); MN/1495A, 31-8-60 (b); (A) G. i. pipes, strainers and pumps (d); 1-9-64 (e).

79. Sarbasri Jethalal Pitambar Das and Jamuna-das Motilal Thacker carrying on business under the trade name Asha Stores, (S) T200 Golebazar, Kharag-pur, Midnapore (for) 146 Golebazar, Kharagpur, Midnapore (a); MN/1617A, 18-7-62 (b); 2-9-64 (e).

80. Sarbasri Denaram Patel, Ayan Patel, Sudhan-su Guha, Khimji Patel, Ladharam Megji and Pan-chanan Patel carrying on business under the trade name Belda Timber Traders, P. O. Belda, Dist. Mid-napore, (D) Branch shop at 76/27 Rishi Bankim Chandra Road, Dum Dum, 24-Parganas (a); (S) MN/1748A (for) MN/126B (b); 2-9-64 (e).

81. Messrs. General Merchants (Private) Limited, 42/1 Strand Road, Calcutta-7 (a); MR/2680A, 24-1-63 (b); (A) "B" twills and hessian cloth (d); 9-9-64 (e).

82. (S) R. Piyarelall Private Ltd. (for) Messrs. Raghunathrai Agarwala, Keshorilal Agarwala and Phulchand Agarwala carrying on business under the trade name Raghunathrai Piyarelal, (S) 180 Mahatma Gandhi Road, Calcutta (for) 15 Noormal Lohia Lane, Calcutta (a); (S) MR/2755A (for) AT/3817A (b); 9-9-64 (e).

83. Messrs. Bholanath Roy and Sudhir Kumar Sur (Partners) carrying on business under the trade name National Stores Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR/2622A, 8-3-61 (b); (A) Teak wood distribution board (d); 8-9-64 (e).

84. Shri Charu Chandra Ghosh, Shri Subodh Chandra Ghosh, Shri Swapan Ghosh, Shri Jyotish Chandra Ghose, Shri Biswanath Ghosh, Supriya Ghosh, Shri Subrata Ghosh and Debabrata Ghosh carrying on business under the trade name Messrs. Gopal Hosiery, Jadavpur, Jadavpur College, 24-Parganas (a); PG/681A, 10-8-48 (b); (D) Yarn, fabric (d); 24-8-64 (e).

85. (S) Messrs. Thanwardas, Jethanand, Milkimal and Krishnalal Nandlal carrying on business under the trade name K. N. Lal & Company (for) Messrs. K. N. Lal & Co., Sonarpore, 24-Parganas, (A) Sajer-

hat, P. O. Ahrampore, 24-Parganas (1) (a); (S) PG/199B (for) PG/1717A (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., sand and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (for) Coal and iron and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of bricks for sale (c); 24-8-64 (e).

86. (S) Messrs. Biswa Nath Das, Kedar Nath Das, Sambhu Nath Das, Santosh Kumar Das and Sailendra Nath Das carrying on business under the trade name Indo American Engineering Works (for) Messrs. Indo American Engineering Works, (S) 62 Bhola Nath Street, Baranagar, 24-Parganas, Calcutta-36 (for) 59 Bhola Nath Street, Baranagar, 24-Parganas (a); PG/736A, 26-11-48 (b); 24-8-64 (e).

87. Messrs. Caledonian Jute Mills Co. Ltd., 9 Brabourne Road, Calcutta (a); RB/1121A, 25-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., chemicals, acid, gases, coal and coke, lubricant. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) All classes of jute manufactures (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) All classes of jute manufacture (c); 4-9-64 (e).

88. Messrs. Asgar Ali Gulam Husain and Haider Ali Husain Ali carrying on business under the trade name A. G. Mirror Emporium, (S) 10 Old China-bazar Street, Calcutta (for) 3 Portuguese Church Street, Calcutta (a); (S) RB/1492A (for) AT/3862A (b); 7-9-64 (e).

89. Messrs. G. Atherton & Co. (Private) Ltd., 4 Mission Row, Calcutta (a); RB/729A, 27-3-47 (b); (A) Components of furnaces (d); 9-9-64 (e).

90. (S) Messrs. Bhaskar Tea Co. (Private) Ltd. (for) Messrs. Nikhli Jute Bailing Co. (Private) Ltd., 2 Brabourne Road, Calcutta, (S) Calcutta (2) (for) Calcutta (1) (a); RB/73B, 21-8-59 (b); 9-9-64 (e).

91. Messrs. Iswari Prasad Kanoi and Mahabir Prasad Kanoi carrying on business under the trade name Ganeshka Agencies, P-8 Mission Row Extension, Calcutta (a); RB/1191A, 15-2-61 (b); (A) Aluminium sheet and lead ingot (d); 10-9-64 (e).

92. Shri Dinesh Ch. Bhowmick, Shri Pannalal Bhadra and Shri Sadhan Ch. Ghosh (Partners) carrying on business under the trade name Messrs. Dinesh Ch. Bhowmik Pannalal Bhadra, 57 Clive Street, Calcutta (a); RJ/2946A, 15-6-60 (b); (A) Blue, dry colour (d); 2-9-64 (e).

93. Shri Manoranjan Chowdhury (Proprietor) carrying on business under the trade name Messrs. New Pioneer Agency, 167 Netaji Subhas Road, Calcutta (a); RJ/3113A, 4-4-64 (b); (A) Ghee (d); 4-9-64 (e).

94. (S) Messrs. Lillooah Steel & Wire Co. Lt 171A Mahatma Gandhi Road, Calcutta (for) Muktaram Babu Street, Calcutta (a); (S) RJ/312 (for) MK/3222A (b); 4-9-64 (e).

95. Messrs. Keshoram Agarwalla, Laxmi Pros Beria, Radheyshyam Agarwalla and Hanuman B Beria carrying on business under the trade na Assam Frontier Venur & Saw Mills, (S) 187 Mah shi Debendra Road, Calcutta (for) 1 Radhakanta S Street, Calcutta (a); SH/2429A, 8-5-56 (b); 4-9- (e).

96. Shri Ramesh Chandra Sen (Proprietor) car ing on business under the trade name Sen Jewell 81 Cornwallis Street, Calcutta (a); SH/3092A, 3-7- (b); (A) Readymade garments and hosiery goods (5-9-64 (e).

97. (S) Messrs. Jaganarayan Gupta and Laksh Narayan Gupta carrying on business under the tra name Annapurna Stores (for) Shri J. N. Gupta (P prietor) carrying on business under the trade na Messrs. Annapurna Stores, 1 R. G. Kar Ro Calcutta (a); SH/954A, 25-9-41 (b); 5-9-64 (e).

98. Shri Kedar Nath Mohta carrying on busin under the trade name Surendra & Co., 24 Brojodu Street, Calcutta-6, (A) 1 Bonfield Lane, Calcutt (a); (S) SH/231B (for) SH/3267A (b); 5-9-64 (e).

99. Messrs. Sugan Chand Karnani and Jainara Karnani carrying on business under the trade na Karnani & Co., 82 Maharshi Debendra Road, Calcu (a); SH/2264A, 22-4-54 (b); (A) Dhonia (d); 7-9- (e).

100. (S) Shri Sripada Sadhu carrying on busin under the trade name Mahakali Oil Mills (f Messrs. Mahakali Oil Mills, 113 Belgachhia Ro Calcutta (a); SH/2621A, 9-12-57 (b); 8-9-64 (e).

101. Shri Fatick Ch. Dey carrying on busin under the trade name Dey's Enterprise, 8C Rajana Kissen Street, Calcutta-5 (a); SH/3494A, 11-6-64 ((A) Motor parts viz., rim flange, bearing, oil s motor cleaning repair kit and m. s. flats, files, s punch, masonite board, paints, brushes and s board (d); 10-9-64 (e).

102. (S) Shri Nizamuddin carrying on busin under the trade name Messrs. Nizamu Restaur (for) Messrs. Nizam Restaurant, 1A Corporat Place, Calcutta (a); TL/964A, 23-3-46 (b); (S) Raw materials, (2) Plant, machinery, spare parts a accessories. Provided that all goods for which exem tion from payment of sales tax is claimed are intend for use in the actual process of manufacture of t goods named below: (i) Tea, cooked food (f Raw materials for preparing cooked food such as t etc. and (1) Any other raw materials, (2) Pla machinery, spare parts, accessories and consuma stores, (3) Building or plumbing materials or fixtur required for construction, fitting out or repair of a building. Certified by the purchasing dealer to required for use in any process in the manufactu of tea, cooked food for sale (c); 5-9-64 (e).

103. Shri Bijoy Lal Ghosh and Shri Nikun Behari Karmakar (Partners) carrying on busine under the trade name Messrs. Kegie and Co., Dharamtolla Street, Calcutta (a); TL/2568A, 25-4- (b); (A) Ball bearing, stainless steel, g. p. sheets, g. wire, weighing machine (d); 5-9-64 (e).

104. Messrs. Dot (Private) Ltd., 107 Park Street, Calcutta (a); TL/1803A, 18-11-52 (b); (S) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Ball point pens and other writing instruments (for) Brass and black sheets, nibs, leads, rubber sacks, inks clips, inks, clips, metal rings, plasting moulding powder, machinery, ball point pen refills and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of ball point pens and other writing instruments for sale (c); (A) Out door, indoor and underground cable boxes, gang operated disconnecting air break switches, drop out fuses, drop out cut out, metal cland, l. t. switch boards, insulating link switches, steam pressure gauge, m. s. tank for metering sets, electrical pole, insulator, bolts, nuts, washers, porcelain bushes, aluminium conductor, soldering sockets, brass wiping glove, armour clamp, copper conductor, stud and h. t. tape (d); 5-9-64 (e).

105. Messrs. Bible Society of India & Ceylon, 23 Chowringhee Road, Calcutta (a); TL/708A, 29-9-42 (b); (S) Consumable stores, e.g. (for) Consumable stores, viz. (c); (A) Printed materials (d); 5-9-64 (e).

106. (S) Madar Bux (Proprietor) carrying on business under the trade name Messrs. Madar Hotel (for) Messrs. Madar Hotel, Misc., 1-34 New Market, Calcutta (a); TL/1611A, 22-9-51 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea and cooked food (for) Rice, atta, cereals (dal) fresh vegetables, fish, meat, sugar, tea, milk, salt, spices and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building of plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of tea and cooked food for sale (c); 9-9-64 (d).

107. Shri Arun Kumar Pal (Proprietor) carrying on business under the trade name Midland Engineering Co., 16 Komedan Bagan Lane, Calcutta (a); TL/2613A, 7-9-62 (b); (A) After the word named below: Frame brackets, ballad, stud plate, name plate, ring bolt (c); 9-9-64 (e).

108. Shri Durga Pada Paul (Proprietor) carrying on business under the trade name British & Continental Agency, (S) New Howrah Bridge, East Bengal Market (Chirapatty), Calcutta-7 (for) 40 Strand Road, Calcutta (a); (S) CS/32A (for) CR/977A (b); 3-9-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 304 C. T.—17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information.—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Bechubhai, Gopaldas, Nalinchandra, Reva Shankar, Bholumal and Bhagwandas carrying on business under the trade name Bechubhai Gopaldas, Dhadka Road, Asansol (a); AS/1884A, 11-2-58 (b); Gravel, stone chip, ballasts (d); 31-8-64 (e).

2. Messrs. Indo Straits (Private) Ltd., 36 Ahiripukur Road, Calcutta (a); BH/2984A, 2-7-58 (b); Jute goods, shellac, coir, yarn, cement, fertilizers (d); 1-9-64.

3. Shri Onkarmal Agarwala (Proprietor) carrying on business under the trade name Dudani Cottage Industries, Kurseong (a); DJ/1006A, 6-12-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Soap (c); 31-8-64 (e).

4. Shri Iswardas Agarwala (Karta), Hindu United Family carrying on business under the trade nam-Ratanlal Dookishan, Kalimpong (a); DJ/869A, 13-12-55 (b); (1) Raw materials, (3) Consumable stores viz., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) Ready-made garments (c); Cotton textiles, woollen textiles, hosiery, cardamon, gold, silver, cement, iron rods, tea (d); 2-9-64 (e).

5. Shri Dungarmal Agarwala (Karta) Hindu United Family carrying on business under the trade name Khemchand Satyanarayan, Kalimpong (a); DJ/151A, 18-10-41 (b); Cloth, rice, sugar, silver, gold, maize, cotton, cardamon, musk, black pipper, ghee, tobacco, paints, building materials, electrical goods, motor parts, battery, stationery, lamps, tools, and glass, hardwar , aluminium goods, tea, jute carpets, canvas, ropes, umbrella, oil, soap, cement, lime, timber, cycle and parts, musical instruments, machinery goods, spirit, acid, sanitary goods, general stores, radio parts (d); 8-9-64 (e).

6. Messrs. Pyne Drugs and Oilman Stores, 56 Harraganj Road, Salkia Howrah (a); HW/1376A, 25-9-51 (b); Stationery goods, oilman stores, baby

foods, hair oil, perfumery, patent medicine, exercise book, papers, tea, fancy goods, dolls, umbrella, provision, soap, hosiery, hardware, electrical goods, oil cloth, rubber cloth, photo goods, barly, buttons, torch lights, glass ware, vegetable products (d); 8-9-64 (e).

7. Messrs. Bhusan Chandra Bidh, Gati Krishna Mandal (Partners), carrying on business under the trade name Mukherjee Mondal & Co., 12/1/A, Ganguly Lane, Calcutta (a); JK/486A, 29-9-41 (b); Drugs, herbs, kabiraji and hakimi training materials, cotton, mica, black salt, spices, chalk, dry fruits (d) 4-9-64 (e).

8. Shri Kavin C. Parikh, (Proprietor) carrying on business under the trade name Messrs. Kavin C. Parikh, 6/1 Haraprosad Dey Lane, Calcutta (a); JK/2940A, 17-2-59 (b); Diamond, pearls, precious stones (d); 7-9-64 (e).

9. Shri Nand Kishore Agarwalla (Proprietor) carrying on business under the trade name Messrs. National Trading Co., Siliguri, Darjeeling (a); JP/2012A, 23-12-60 (b); Tea, tea chest, spices (c); 26-8-64 (e).

10. Messrs. Bishnupada Kundu, Chittaranjan Kundu, Biswanath Kundu and Nemai Chand Kundu (Partners), carrying on business under the trade name Messrs. Bishnupada Kundu & Others, Barabazar, Ranaghat Nadia (a); KR/1927A, 23-2-60 (b); Rice and paddy (d); 4-9-64 (e).

11. Messrs. Fine Printers Ltd., 42 Mahendra Gossain Lane, Calcutta (a); MK/1899A, 31-5-50 (b); Paper ink and 1 2 and 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of printed matters for sale (c). 9-9-64 (e).

12. Shri Pandit Nandlal Sharma carrying on business under the trade name Messrs. Raja Chemical & Perfumery Wotks, 9 Balmukund Mackar Road, Calcutta-7 (a); MK/3442A, 20-6-62 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Amla compounds, scent for sale. (c); 9-9-64 (e).

13. Messrs. Jnanada Soap Works, Naihati, 24-Parganas (a); MC/533A, 21-2-46 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. oil soda, soapstone, colour. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Washing soap (c); 21-2-64 (e).

14. Messrs. Parimal Ghosh (Private) Ltd. 76 Lower Circular Road, Calcutta (a); TL/2022A, 15-1-53 (b); Paper, board, tea-chest and components, scraps, chemical and minerals, machinery, machine accessories, electrical motors (d); 4-9-64 (e).

Explanatory notes .—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other Raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 307 C. T.—17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Ship Repairers Ltd. carrying on business under the trade name Messrs. Ship Repairers Ltd., P-9 Taratala Road, Calcutta-24 (a); 386A(AL) (Central), 28-8-64 (c).

2. Sarbasri Ramkripal Tiwari, Ram Rekha Tiwari and Ramchumban Tiwari carrying on business under the trade name Messrs. India Timber Trading Co., Thana Road, Asansol, Dist. Burdwan (a); 764A(AS) (Central), 28-8-64 (b); Timber, doors and windows (c); Timber, blade, saw mill machineries, paints for manufacturing doors and windows, sized timber (d).

3. Sarbasri Kalyan Singh, Inder Singh, Pritam Singh and Prithpal Singh carrying on business under the trade name Messrs. Pritam Automobiles, G. T. Road, East End, P. O. Asansol, Dist. Burdwan (a); 765A(AS) (Central), 29-8-64 (b); Motor parts and accessories, motor oil, grease, battery (c).

4. Messrs. Heavy Engineering Corporation Ltd carrying on business under the trade name Coal Mining Machinery Project, P. O. Durgapur, Dist. Burdwan (a); 766A(AS) (Central), 31-8-64 (b); Coal cutters (c); Plant, machinery, spare parts and accessories, iron, coal for manufacturing of castings (d).

5. Sarbasri Dandayal Gupta and Hiralal Gupta (Partners) carrying on business under the trade name Rani Sati Textiles Stores, 12 Noormal Lohia Lane Calcutta (a); 1392A(AT) (Central), 8-9-64 (b).

6. Messrs. Kanak Paul and Pulak Ch. Paul carrying on business under the trade name Messrs. Gopal Chandra Paul & Sons, 173 Lansdowne Road, Calcutta-20 (a); 856A(BH) (Central), 29-8-64 (b).

7. Shri Chhote Lal Khanna carrying on business under the trade name Messrs. Ashok Brothers, 14/6 Jhowtala Road, Calcutta-17 (a); 857A(BH) (Central) 29-8-64 (b); Steel wire for use in manufacture of woodcrafts (d).

8. Messrs. Shyam Sundar Singh and Mrs. Padmaja Madhusudan Khambate carrying on busines

under the trade name Messrs. Eskeje Engineers, 19 Deodar Street, Calcutta-19 (a); 858A(BH) (Central), 29-8-64 (b); Brass tubes for use in manufacture of pump and pumps fittings (d).

9. Shri Kamala Kanta Mondal carrying on business under the trade name Kamala Kanta Mondal, P. O. and Vill. Peardoba, Bankura (a); 199A(BK) (Central), 3-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Firewood and wooden logs (d).

10. Sarbasri Anantram Modi, Deokinandan Modi, Balkrishna Modi and Ram Niranjan Modi carrying on business under the trade name Modi Industries, 55 Canning Street, Calcutta (a); 1522A(CL) (Central), 29-8-64 (b).

11. Messrs. Inu Gauti Sukumar and Biswa Nath carrying on business under the trade name National Electrical Appliances, P-11 Howrah Bridge Approach Road, Calcutta, 10 The Mall Road, Dum Dum (a); 97B(CR) (Central), 29-8-64 (b).

12. Shri Mohanlal Jivraj Modi (Proprietor) carrying on business under the trade name Howrah Engineering Corporation, 40 Netaji Subhas Road, Calcutta (a); 1769A(CR) (Central), 3-9-64 (b); Brass washer, spring (c).

13. Shri Nirendra Nath Bose (Proprietor) carrying on business under the trade name Niren Bose & Company, 37 Strand Road, Calcutta (a); 1770A(CR) (Central), 3-9-64 (b).

14. Sarbasri Amarnath Daing, Harbanslal Daing, Kanhilal Daing, Brahmdev Daing, Chandra Dutt Daing, Bharat Bhusan Daing, Danesh Daing and Rakesh Daing (Partners) carrying on business under the trade name Gemco India, 7 British Indian Street, Calcutta (a); 880A(EL) (Central), 5-9-64 (b).

15. Messrs. Moolchand Jain and Suraj Mall Lodah carrying on business under the trade name The General Machinery Corpn., 3 Mangoe Lane, Calcutta (a); 881A(EL) (Central), 8-9-64 (b).

16. Shri Nemai Ch. Das carrying on business under the trade name Messrs. N. C. Das & Brothers, 10-13 Brindaban Mullick Lane, Howrah (a); 918A(HW) (Central), 7-9-64 (b).

17. Shri Deokinandan Chokhani carrying on business under the trade name Messrs. Asiatic Industries, 78 Chintamoni Dey Road, Howrah (a); 949A(HW) (Central), 7-9-64 (b); Raw materials other than declared goods for the manufacture of wood metal powder, wood powder, lauxite powder, bentonite powder, cork granules, cork powder and minerals (d).

18. Shri Bijoy Ratan Das (Santra) carrying on business under the trade name Messrs. Joypur Engineering Works, Ichapur Road, Dassnagar, Howrah (a); 950A(HW) (Central), 7-9-64 (b).

19. Messrs. Nani Gopal Santra and P. C. Santra carrying on business under the trade name Tara Engineering Works, 185/3 Dharamtala Road, Salkia, Howrah (a); 951A(HW) (Central), 7-9-64 (b); Raw materials other than declared goods for the manufacture of umbrella notches (d).

20. Messrs. B. K. Singhania, K. B. Singhania and R. B. Singhania carrying on business under the trade name Steel & Stores, 12 I. C. Bose Road, Howrah (a); 952A(HW) (Central), 8-9-64 (b).

21. Messrs. Prashant Kumar Jain, Subodh Chandra Jain and Shrimati Adarsh Bala Jain carrying on business under the trade name Wunderflex Rubber Mechanicals, 9 Chakpara Road, Liluah, Howrah (a), 953A(HW) (Central), 9-9-64 (b); Raw materials other than declared goods for the manufacture of rubberished goods, such as rubber cloth rings, rubber rings, rubber washers and rubber pads (d).

22. Messrs. B. Agarwalla, G. Agarwalla and Omprokash Agarwalla carrying on business under the trade name The Indian Hardware Mart, 197 Panchanantala Road, Howrah (a); 954A(HW) (Central), 9-9-64 (b); Pipe, pipe fittings, pump and pump fittings (c).

23. Messrs. Radheshyam Manmalka, Banwarilal Manmalka and Shyam Sundar Agrawal carrying on business under the trade name Mahabir Trading Co., 22 Burtolla Street, Calcutta (a); 1116A(JK) (Central), 5-9-64 (b).

24. Radha Gobinda Roy Karmakar, Bijoy Lal Roy Karmakar, Basanta Roy Karmakar, Makhanlal Roy Karmakar, Nani Gopal Roy Karmakar and Narayan Roy Karmakar (Partners) carrying on business under the trade name Messrs. Jashomati Bastralaya, Deshbandhu Chittaranjan Road, Jalpaiguri (a); 568A(JP) (Central), 25-7-64 (b); Millmade and handloom cotton cloth, hosiery goods, artificial silk (c).

25. Sarbasri Haribola Saha, Nitaipada Saha and Haripada Saha (Partners) carrying on business under the trade name Messrs. Nitai Biri Factory, Balurghat, West Dinajpur (a); 260A(ML) (Central), 4-9-64 (b); Biri leaves (c).

26. Shri Dip Chand Jain carrying on business under the trade name Dip Chand Jain, Malancha Road, Kharida, P. O. Kharagpur, Dist. Midnapore (a); 488A(MN) (Central), 1-9-64 (b); Logs and timbers (c); Logs and timbers for use in manufacture of sized wood (d).

27. Arora-Matthey Limited, 166 Netaji Subhas Chandra Bose Road, Tollygunge, Calcutta-40 (a), 828A(PG) (Central), 22-8-64 (b); Raw materials intended for use in the manufacture of platinum laboratory apparatus, electrical contacts, fabricated materials made of platinum, palladium, rhodium, silver, osmium and their alloys, chemical compounds of platinum, palladium, rhodium, silver osmium and their alloys (d).

28. Messrs. Bhupinder Singh, Pradip Kumar Sen, Jagat Narayan Agrawal and Manimoy Banerjee carrying on business under the trade name Carbide Dies Manufacturing Corporation, Premises of Lansdowne Jute Company Ltd., Dakshindari, Calcutta-48 (a); 829A(PG) (Central), 25-8-64 (b); Raw materials intended for use in the manufacture of tungsten carbide dies for drawing wires (d).

29. Shri Kshitish Chandra Modak carrying on business under the trade name Modak and Company, Jadavpur Railway Siding, Calcutta-32 (a); 830A(PG) (Central), 25-8-64 (b); Cement (c).

30. Messrs. M. Chatterjee & Co. (Private) Ltd., 9 Ezra Street, Calcutta (a); 1162A(RB) (Central), 5-9-64 (b).

31. Messrs. India Waterproof Ltd., 13 Brabourne Road, Calcutta (a); 1163A(RB) (Central), 5-9-64 (b).

32. Shri Harbhajan Lal Arora (Proprietor) carrying on business under the trade name Messrs. Kiron Plastic Industries, 5 Sambhu Mullick Lane, Calcutta (a); 910A(RJ) (Central), 8-9-64 (b); Fountain pen (c).

S. K. BOSE, Commissioner.

No. 308 C. T.--17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Messrs. Chhabildas Mayachand Shah and Mansukhlal Mayachand Shah carrying on business under the trade name C. M. Shah & Co. (for) Shri Chhabildas Mayachand Shah carrying on business under the trade name C. M. Shah & Co., 3 Portuguese Church Street, Calcutta (a); 1162A(AT) (Central), 6-12-58 (b); 5-9-64 (h).

2. Shri Raj Kumar Pachisia and Shri Shiv Kumar Pachisia carrying on business under the trade name Ashoke Toy House, 71 Canning Street, Calcutta (a); 1143A(AT) (Central), 23-12-60 (b); (A) Bags, domestic utensils and fancy goods all made of polythene, cups, plates, tumblers and napkin all made of paper (c); 8-9-64 (h).

3. (S) Sarbasri Banwarilal Saraf, Kailash Prosad Saraf, Kashi Prosad Dewra and Mahabir Prosad Saraf carrying on business under the trade name Hanuman Trading Co. (for) Sarbasri Banwarilal Saraf and Kailash Prosad Saraf carrying on business under the trade name Hanuman Trading Co., 158 Cross Street, Calcutta (a); 956A(AT) (Central), 23-7-57 (b); 9-9-64 (h).

4. Messrs. Great Eastern Stores (Private) Ltd., 30 Chowringhee Road, Calcutta-16 (a); 38A(BH) (Central), 22-6-57 (b); (A) Gelatine, hair nets, freshner, cleansing cream (c); 27-8-64 (h).

5. (S) Messrs. Nityananda Paul, Niranjan Chandra Paul, Narayan Chandra Paul and Nikhil Krish Paul carrying on business under the trade na Messrs. N. N. Paul & Sons (for) Shri Nityanan Paul carrying on business under the trade na Messrs. N. N. Paul & Sons, 4 Panchanantala Ro Calcutta-19, (A) PG-1 (a); (S) 115B(BH) (Centr (for) 771A(BH) (Central) (b); 2-9-64 (h).

6. The Eagles Cycles Ltd., (S) 3 New Tan Road, Calcutta (for) 36/1/2 Tangra Road, Calcu (a); 203A(BH) (Central), 20-7-57 (b); 2-9-64 (h).

7. Shri Ramawatar Drolia and Shri Rambil Drolia carrying on business under the trade na Messrs. Ramawatar Rambilash, Kethardan Bankura (a); 187A(BK) (Central), 20-3-63 (b); (Poppy seed, corriander seed, cumin seed, chillies a pulses (c); 28-8-64 (h).

8. Shri Babulal Dalmia and Shri Anandi Dalmia carrying on business under the trade na Messrs. Babulal Anandilal, Jhantipahari, Banku (D) Beliatore-1, Keshakole-1 (a); 16B(BK) (Centra 8-6-61 (b); 29-8-64 (h).

9. Shri Rashiklal K. Kuvadia carrying on bu ness under the trade name Messrs. Primex Corpo tion, 44 Ezra Street, Calcutta (a); 1475A(C (Central), 22-4-64 (b); (A) Duplicators (c); 28-8- (h).

10. Shri Bhimsen Agarwalla carrying on bus.ne under the trade name Messrs. Ramchandra Bhims 55 Canning Street, Calcutta, 3rd floor, Room No (a); 1520A(CL) (Central), 24-6-57 (b); (A) Pipe cu ing (c); 28-8-64 (h).

11. Messrs. United Traders, 309 Bowbazar Stre Calcutta (a); 1465A(CL) (Central), 11-3-64 (b). (Woollen filter bags, seamless steel tubes (c); 29-8- (h).

12. Messrs. Sk. Gemserali, Sk. Shahjahan and S Moslem carrying on business under the trade na Messrs. International Engineering Co., 12A Sa Datta Lane, Calcutta (a); 1190A(CL) (Centra 26-2-62 (b); (A) Copper braid and switch coils (29-8-64 (h).

13. Messrs. Shree Rama Trading Company, Ezra Street, Calcutta (a); 795A(CL) (Central), 13-9- (b); (A) Topioca globules (c); 31-8-64 (h).

14. (S) Shri K. C. Abdul Rahim carrying on bu ness under the trade name K. C. Abdul Rahim (fo K. C. Abdul Rahim, 60 Phears Lane, Calcutta (a 81A(CL) (Central), 15-6-57 (b); 1-9-64 (h).

15. Shri Babubhai Vora carrying on busine under the trade name International Agencies, 1 Lower Chitpur Road, Calcutta (a); 488A(CL (Central), 18-7-57 (b); (A) Carbon tetra chloride an nickel oxide (c); 2-9-64 (h).

16. Sarbasri Mahina Ranjan Sen, Chittaranja Sen, Sudhir Kumar Sen and Profullya Kumar Se carrying on business under the trade name Messr Sen Brothers, 91 Netaji Subhas Road, Calcutt branch at 113A Monohardas Chak, Calcutta-7, 113

Monohardas Chak, Calcutta-7 (a); CR/95B(CR) (Central), 3-7-64 (b); (D) Hardware goods, (A) Steel files, hacksaw blades, hacksaw frames, vices, grinding wheels, emery cloth, emery paper, emery tape, emery belt, emery roll, emery disc, sand paper, waterproof paper, iron plane, plane cutter, anvil, anvil stand, t. gramp, wrenches, hammer, forks, shovels, belt lacing, iron jacks, handsaw, foot rule, measuring tape, tools, screws, screw driver, blower emery powder, door closer, file handles, nuts, bolts, wire and wire products wire nettings (c); 29-8-64 (h).

17. Messrs. Parmanand Bery, Rabindernath Bery, Prannath Bery, Paunalal Bery, Narinderlal Bery, Amritlal Bery, Monoharlal Bery and Gawananlal Bery (Partners) carrying on business under the trade name Berry Brothers, 135 Canning Street, Calcutta (a); 845A(CR) (Central), 6-8-57 (b); (A) Switch gears, reduction gears (c); 2-9-64 (h).

18. Shri Narandas Arachar and Shri Moolji Arachar carrying on business under the trade name Shri Narandas Moolji & Co., 10 Raja Woodmunt Street, Calcutta (a); 1166A(CR) (Central), 18-4-59 (b); (A) Stay wire, wire ropes, files, bearings and its components, rivet, panel pins, pins and strapping (c); 2-9-64 (h).

19. Shri Indrajit Chakraborty (Proprietor) carrying on business under the trade name Chakraborty Mill Stores, (S) P-11 New Howrah Bridge Approach Road, Calcutta (a); 1485A(CR) (Central), 8-8-61 (b); 3-9-64 (h).

20. Messrs. Jagdish Prasad Agarwala and Bhishamchandra Agarwala (Partners) carrying on business under the trade name Jagdishprasad Rajendrakumar, Kalimpong (a); 363A(DJ) (Central), 22-1-62 (b); (A) Cigarette-lighter and stone, scent and perfumery, plastic goods, toys, toilet goods, fountain pen and ball pen, flasks (c); 2-9-64 (h).

21. Shri Jugalkishore Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Shree Tibet Stores, Kalimpong (a); 327A(DJ) (Central), 17-9-58 (b); (A) Readymade dresses (c); 8-9-64 (h).

22. (S) Messrs. Bhairudan Marda, Jiwanram Marda and Chananmal Newar (Partners) carrying on business under the trade name Balkishandas Shyamrattan (for) Messrs. Bhairudan Marda, Jiwanram Marda, Chananmal Newar and Rukmini Devi (Partners) carrying on business under the trade name Balkishandas Shyamrattan, Kalimpong (a); 14B(DJ) (Central), 13-7-57 (b); 9-9-64 (h).

23. Messrs. Gumanmal Bothra, Sohanlal Bothra, Jatanmall Bothra and Umedmall Bothra (Partners) carrying on business under the trade name Sohanlal Hiralal Bothra, Kalimpong (a); 63B(DJ) (Central), 5-6-63 (b); (A) Containers, vegetable oil, mahuva oil, makai oil, bran oil (c); 9-9-64 (h).

24. Messrs. T. I. & M. Sales Ltd., 6 Church Lane, Calcutta (a); 497A(EL) (Central), 15-1-58 (b); (A) Dynamo lamp sets (c); 4-9-64 (h).

25. Messrs. Ilac Ltd., 29 Waterloo Street, Calcutta, Calcutta (1) (a); 93B(EL) (Central), 17-8-57 (b); (A) P. v. c. calendered, embossed or printed products (c); 5-9-64 (h).

26. Shri Kanubhai N. Bhalaria (Proprietor) carrying on business under the trade name Industrial Engineers, 3 Mangoe Lane, Calcutta (a); 116A(EL) (Central), 28-6-57 (b); (D) Workshop machinery, wood working machinery, electric machinery, agricultural implements, (A) (1) Gas welding and cutting sets, (2) Gas cutting machines, (3) Gas regulators, (4) Band saw machine, (5) Planner knife and circular saw grinder, (6) Letter, drilling machines and grinding machines, (7) Tapping attachments and power presses, (8) Electric hoists, transformers, measuring instruments, battery charges, electric motors, starters and switches, auto transformers, (9) Portable electric tools, (10) Welding cables, electric holders, welding elelctrodes and wires, (11) Letter and drill chucks, (12) Chasers, (13) Air compressors, (14) Wooden box, (15) Spare parts of all these machines (c); 8-9-64 (h)

27. Messrs. M. N. Jivani, A. N. Jivani and J. N. Jivani carrying on business under the trade name Messrs. J. B. Industries, (S) 9 Hari Charan Banerjee Road, P. O. Belurmath, Howrah (for) 318 G. T. Road, Belurmath, Howrah (a); 382A(HW) (Central), 7-6-58 (b); 4-9-64 (h).

28. (S) Shri Bachhulal Singh, Shri Someswar Singh and Shri Ram Lakhan Singh carrying on business under the trade name Messrs. Samson Spring and Engineering Co. (for) Messrs. Samson Spring and Engineering Co., 62 Panchanantala Road, Howrah (a); 344A(HW) (Central), 6-12-57 (b); 8-9-64 (h).

29. Shri Babulal Chaudhury (Proprietor) carrying on business under the trade name Chaudhury Mineral Industries, 149 Cotton Street, Calcutta (a); 1104A(JK) (Central), 27-5-64 (b); (A) Graphite (plumbago) (c); 7-9-64 (h).

30. (S) Shrimati Muli Devi Choraria (Proprietress) carrying on business under the trade name Messrs. Bhuramal Manick Chand (for) Messrs. Balchand Choraria and Giridharimal Choraria carrying on business under the trade name Bhuramal Manick Chand, 4 Doyehatta Street, Calcutta (a); 699A(JK) (Central), 19-4-58 (b); 10-9-64 (h).

31. (S) Shri Ram Kumar Varma and Shri Jagdish Prasad Varma carrying on business under the trade name Messrs. Lalit Kala (for) Shri Ram Kumar Varma, Shri Jagdish Prasad Varma and Shri Kishanlal Varma carrying on business under the trade name Messrs. Lalit Kala, 177A Chittaranjan Avenue, Calcutta (a); 908A(MK) (Central), 27-9-61 (b); 7-9-64 (h).

32. Messrs. Pitambar Das Thacker and Jamunadas Motilal Thacker carrying on business under the trade name Asha Stores, (S) T200 Golebazar, Kharagpur, Dist. Midnapore (for) 146 Golebazar, Kharagpur, Midnapore (a); 270A(MN) (Central), 10-9-62 (b); 2-9-64 (h).

33. Sarbasri Denaram Patel, Ayan Patel, Sudhansu Guha, Khimji Patel, Ladharam Megji and Panchanan Patel carrying on business under the trade name Belda Timber Traders, P. O. Belda, Dist. Midnapore, (D) Branch shop at 76/27 Rishi Bankim Chandra Road, Dum Dum, 24-Parganas (a); (S) 489A(MN) (Central) (for) 25B(MN) (Central) (b); 2-9-64 (h).

34. (S) R. Piyarelall (Private) Ltd. (for) Messrs. Raghunathrai Agarwala, Piyarelal Agarwala, Kishorilal Agarwala and Phulchand Agarwala carrying on business under the trade name Messrs. Raghunathrai

Piyarelal, (S) 180 Mahatma Gandhi Road, Calcutta (for) 15 Noormal Lohia Lane, Calcutta (a); (S) 1030A(MR) (Central) (for) 1244A(AT) (Central) (b); 9-9-64 (h).

35. Messrs. Asgarali Gulam Hussain and Haidarali Hussain Ali carrying on business under the trade name A. G. Mirror Emporium, (S) 10 Old Chinabazar Street, Calcutta (for) 3 Portuguese Church Street, Calcutta (a); (S) 1164A(RB) (Central) (for) 1285A(AT) (Central) (b); 7-9-64 (h).

36. Messrs. G. Atherton & Co. (Private) Ltd., 4 Mission Row, Calcutta (a); 214A(RB) (Central). 26-6-57 (b); (A) Components of furnaces (c); 9-9-64 (h).

37. Messrs. Indmag (Private) Ltd., 2 Brabourne Road, Calcutta (a); 1017A(RB) (Central). 29-9-62 (b); (A) Plain paper (c); 9-9-64 (h).

38. (S) Messrs. Bhaskar Tea Co. (Private) Ltd. (for) Messrs. Nikhli Jute Bailing Co. (Private) Ltd., 2 Brabourne Road, Calcutta, Calcutta (2) (a); 55B(RB) (Central), 25-7-57 (b); 9-9-64 (h).

39. (S) Messrs. Lillooah Steel & Wire Co. Ltd., 171A Mahatma Gandhi Road, Calcutta (for) 5B Muktaram Babu Street, Calcutta (a); (S) 909A(RJ) (Central) (for) 838A(MK) (Central) (b); 4-9-64 (h).

40. Shri Kedar Nath Mohta carrying on business under the trade name Surendra & Co., 24 Brojodulal Street, Calcutta-6, (A) 1 Bonfield Lane, Calcutta-1 (a); (S) 76B(SH) (Central) (for) 870A(SH) (Central) (b); 5-9-64 (h).

41. (S) Shri Sripada Sadhu carrying on business under the trade name Mahakali Oil Mills (for) Messrs. Mahakali Oil Mills, 113 Belgachhia Road, Calcutta (a); 490A(SH) (Central), 13-1-58 (b); 8-9-64 (h).

42. (S) Messrs. Sudhir Chandra Mitter, Sukumar Mitter, Sushil Chandra Mitter and Ashim Kumer Mitter carrying on business under the trade name R. C. Mitter & Sons (for) Messrs. R. C. Mitter & Sons, 54 Ramkanto Bose Street, Calcutta (a); 278A(SH) (Central), 8-8-57 (b); 9-9-64 (h).

43. Messrs. Weddel (India) Private Limited, 103 Park Street, Calcutta (a); 512A(TL) (Central), 16-7-57 (b); (A) Cheese, condensed milk, milk cream (c); 5-9-64 (h).

44. (S) Mr. K. Purushottam Menon, Mr. K. Shrudhara Menon, Mr. K. Raman Menon, Mr. Arun C. Sheth and Mrs. Padmavati Pankajaksha Menon (Partners) carrying on business under the trade name Messrs. Therapeutic Distributors, 61 Dharamtola Street, Calcutta (for) Shri K. Purushottam Menon (Proprietor) carrying on business under the trade name Messrs. Therapeutic Distributors, 61 Dharamtolla Street, Calcutta (a); 770A(TL) (Central), 28-8-62 (b); 5-9-64 (h).

45. Messrs. Dot (Private) Limited, 101 Park Street, Calcutta, (D) 48 Chittaranjan Avenue, Calcutta (a); (S) 922A(TL) (Central) (for) 27B(TL) (Central) (b); (D) Machinery, stores and tools for mills, factories and mines, oilman stores (c); 5-9-64 (h).

46. Messrs. The Bible Society of India & Ceylon (Cal. & Auxiliary), 23 Chowdhury Road, Calcutta (a); 518A(TL) (Central), 22-5-59 (b); (A) Printed materials (c); 5-9-64 (h).

47. Shri Durge Pada Paul (Proprietor) carrying on business under the trade name British & Continental Agency, (S) New Howrah Bridge, East Bengal Market (Chirapatty), Calcutta-7 (for) 40 Strand Road Calcutta (a); (S) 18A(CS) (Central) (for) 109A(CR (Central) (b); 3-9-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 309 C. T.—17th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act were cancelled with effect from the date noted against each of them are published for general information.—

Notes.— (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale,

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale,

(o) Date of cancellation.

1, Messrs. Bachubhai, Gopaldas, Nalin Chandra, Rova Shankar, Bholumal and Bhagwandas carrying on business under the trade name Bachubhai Gopaldas, Dhadka Road, Assansol (a); 400A (AS) (Central), 18-9-58 (b); Stone chips, ballasts (c) 31-8-64 (h).

2. Shri Chittaranjan Chenslankar Jain (Proprietor) carrying on business under the trade name Messrs. Engineering Tools Suppliers, 85 Netaji Subhas Road, Calcutta (a); 1279A (CR) (Central) 27-1-60 (b); Tools (c); 29-8-64 (h).

3. Messrs. Gati Krishna Mondal and Bhusan Chandra Bid (Partners) carrying on business under the trade name Messrs. Mukherjee Mondal & Co., 12/1 Ganguli Lane, Calcutta (a) 856A (JK) (Central). 25-3-60 (b); Medical herbs, crude drugs, oil seeds, tanning materials, cotton, black salt (c); 4-9-64 (h).

4. Shri Kavin C. Parikh (Proprietor) carrying on business under the trade name Messrs. Kavin C. Parikh, 6/1 Haraprosad Dey Lane, Calcutta (a); 751A (JK) (Central), 21-2-59 (b), Diamond, pearls, precious stones (c); 7-9-64 (h).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 7] THURSDAY, OCTOBER 29, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 311 C. T. 24th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasri M. Vithalbhai, B. Vithalbhai, R. Vithalbhai, M. L. Jiwanlal and V. S. Bhatt carrying on business under the trade name Messrs. Kiran, 112 Ashutosh Mukherjee Road, Calcutta-25 (a); AL/1031A, 8-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (1) Garments (c); Readymade garments (d).

2. Sarbasri Radheshyam Singhania and Ram Krishna Singhania carrying on business under the trade name Mamonchand Radheshyam, R. R. Road, P. O. Raniganj, Dist. Burdwan (a); AS/2524A, 21-8-64 (b); Rice, dal, pulses, chillies, cuminseed, coriander seed, poppy seed, resin, paper bags, groundnut, cardamon, mustard oil, oil cakes (d).

3. Sarbasri Rawail Singh and Budh Singh carrying on business under the trade name Manjit Cycle Store, Hutton Road, Asansol, Dist. Burdwan (a); AS/2525A, 24-8-64 (b); Cycle and cycle parts, radio and its spare parts, sewing machine and accessories, watch, steel almirah, electric fan (d).

4. Sarbasri Chittaranjan Mukherjee, Abani Mukherjee, Ramgopal Mukherjee and Niharendu Mukherjee carrying on business under the trade name Messrs. Mukherjee Electro House, Bastin Bazar, P. O. Asansol, Dist. Burdwan (a); AS/2526A, 25-8-64 (b); Lamp, wires, porcelain pipe, main switch, conduit pipe and accessories, ceiling rose, socket, switch, choke, plug top, holders, lamp fittings, tape, fuses, table lamp, teak wood batten boards, connectors, screws, link clip, nail, detofix, heater element and base, sheds, brackets, steel petti, bell and buzzar, fans, electric motor, meter (d).

5. Sarbasri Sujanlal Tuteja and Sikendarlal Tuteja carrying on business under the trade name Rita Cycle Stores, R. C. Banerjee Lane, P. O. Asansol, Dist. Burdwan (a); AS/2527A, 27-8-64 (b); Cycle, cycle parts, sewing machines and its parts, radio, radio parts (d).

6. Md. Hossain carrying on business under the trade name Messrs. Fancy Shoe Store, G. T. Road, Asansol (a); AS/2532A, 7-9-64 (b); Shoes and chappals (d).

7. Shri Matadin Gupta (Proprietor) carrying on business under the trade name Hindusthan Trading Co., 71 Canning Street, Calcutta, Room No. F-16, Calcutta (a); AT/3990A, 16-9-64 (b); Toilet goods, tooth paste, hair tonic, tooth brushes, tinopal, pencil, clips, pins, geometrical-boxes, colour boxes, pencil-cutters, nibs, ink, eraser, locks and keys, razor, mouth-organ, knitting pin, buttons, staplers stapler

pins, playing cards, shoe lace, combs, soap cases, scales, shoe polish, brush, french leather (d).

8. Shri Kirit Narayan Singh (Proprietor) carrying on business under the trade name Messrs. Kirit Narayan Singh, P. O. and Vill. Peardoba, Dist. Bankura (a); BK/604A, 4-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Fire wood and wooden logs (c).

9. Shri Harbhajan Singh Parmar (Proprietor) carrying on business under the trade name Messrs. Harbhajan Singh Parmar, Mehedibagan, G. T. Road, Burdwan (a); BN/1438A, 16-9-64 (b).

10. Shri Sukhbir Singh carrying on business under the trade name Sukhbir Singh & Sons, 55 Canning Street, "B" Block, 3rd floor, Calcutta (a); CL/3754A, 4-9-64 (b); Tea (declaration forms would be issued by this office only on proof of purchase) (d).

11. Sarbasri Lakshminarayan Gupta, Sew Narayan Gupta and Uday Shankar Gupta carrying on business under the trade name Rap, 89 Mahatma Gandhi Road, Calcutta (a); CL/3755A, 7-9-64 (b); Ghee edible colours, edible essences and aluminium foils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Nonta foodstuff, (ii) Sweetmeats (c).

12. Messrs. Anil Kumar Ghosh and Subir Kumar Ghosh carrying on business under the trade name Pickley (India), 12-B Clive Row, Calcutta (a); CR/3497A, 10-9-64 (b); Tools, ball bearing, valves, bends, screw, electrical fittings, pipe, socket (d).

13. Shri Ramniwas Gupta carrying on business under the trade name Messrs. Krishna Iron Store, 135 Girish Ghose Road, Belur, Howrah (a); HW/2837A, 12-9-64 (b); Iron scrap and pipe fittings (d).

14. Howrah Whole Sale Consumers' Co-operative Society Ltd., 12 Dr. P. K. Banerjee Road, Howrah (a); HW/2838A, 12-9-64 (b); Rice, pulses, spices, toilet goods, cocoanut oil, ghee and writing requisites (d).

15. Shri Krishna Pada Polley carrying on business under the trade name Messrs. D. K. Engineering Company, 31 Lakshman Das Lane, Howrah (a); HW/2839A, 14-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machine tools and machine parts (c).

16. Shri Shambhu Nath Neogi carrying on business under the trade name Messrs. R. S. Engineering Works, 50/51 Munshi Noor Mohmad Lane, Howrah (a); HW/2840A, 17-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Aluminium pulley, brass bush, cast iron roller, m. s. angle plate, c. i. brass hanger bracket, aluminium clip, cast iron flanges, m. s. roller, ca iron burner, steel plunges, steel penion, m. s. penio g. m. penion and drill spindle (c).

17. Messrs. Satyanarayan Garg and Arjun Da Mittal carrying on business under the trade nan Satyanarayan Garg & Co., 24 Burtolla Stre Calcutta-7 (a); JK/3359A, 16-9-64 (b); M. s. roun m. s. joist, m. s. channels, m. s. angles, m. s. squar m. s. tee iron, m. s. rails, m. s. plates, m. s. flats (c

18. Shri Dhiraj Kumar Dutta carrying on bu ness under the trade name Messrs. D. K. Dutta Co., 233 Old Chinabazar Street, Calcutta (a LR/3602A, 31-8-64 (b); Window glass, figured glas mirror glass, sheet glass (d).

19. Shri Surendra Kumar Goenka, Shrimati Pree Lata Singh, Shrimati Bhagwati Devi Goenka an Shrimati Indumati Goenka carrying on business und the trade name Messrs. Electronic Agencies, Canning Street, Calcutta (a); LR/3603A, 2-9-64 (b Radios, radiogram (d).

20. Messrs. Singhania Commercial Co. (Private Ltd. carrying on business under the trade nam Messrs. Singhania Commercial Co. (Private) Ltd., Clive Row, Calcutta (a); LR/3604A, 5-9-64 (b); Jut hessian cloth, gunny bags (d).

21. Sarbasri Udaichand Singhee and Sobhachan Singhee carrying on business under the trade nam Messrs. R. K. Trading Corporation, 25 Swallow Lane Calcutta (a); LR/3605A, 5-9-64 (b); Raw jute cutt ings, gunny cuttings, gauge glass cocks (d).

22. Shri Radheshyam Renwa and Shrimati Shant Devi Kedia carrying on business under the trad name Messrs. Techno Woodcrafts, 27/2C Strand Road Calcutta (a); LR/3606A, 7-9-64 (b); (1) Raw mate rials, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (i) "T" squares, (ii) Reed ribs, (iii) Lapping bobbins, (iv) Comb frames, (v) Wooden wire rope reels, (vi) Drawing barrels (c); 'T' squares, drawing board, drawing tables (d).

23. Shrimati Ashalata Sarkar (Proprietress) carrying on business under the trade name Messrs. Asha Hardware Stores, Kalibari Road, P. O. Raiganj, Dist West Dinajpur (a); ML/766A, 11-9-64 (b); G. I. buckets, karai, door-ring, tower bolts, glassware enamel goods, harricane, chain, ring, huskal, hinges screws, nut, bolts, wire, nails, rod, flat, round, weight and measures, slate, chalny, g. i. pipe, tube-well fittings, iron towa, hata, khunti, jalkhati, hamaldista canvass, carpentary tools, clamp, tripal, rising, tube well parts (d).

24. Shri Umakanta Das carrying on business under the trade name Umakanta Das, Kotebazar, P. O. and Dist. Midnapore (a); MN/1749A, 7-9-64 (b); Chillies, cumin seeds, corriander seeds, ghee, cocoanut oil, groundnut oil, poppy seeds, soda ash, cardamom, rope, sugar candy, ajwa, carway seeds, incense, resin, arrowroot, barley, coaltar, tea, dhania chal, aniseeds, fenugreek seeds, catechu, bay leaves, chandani (d).

25. Shri Bankim Chandra Bhowmick carrying on business under the trade name Bankim Chandra Bhowmick, Gokulpur, P. O. Shamraipur, Midnapore (a); MN/1750A, 10-9-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bricks (c); Bricks (d).

26. Shri Sitaram Omprokash Agarwalla carrying on business under the trade name Messrs. Bansidhar Agarwalla, 65 Pandit Purusottam Ray Street, Calcutta (a); MR/2757A, 11-9-64 (b); Ribbon, button, elastics, embroidery goods, tassels, jari, thread and choty (d).

27. Messrs. Bhaskar Behara and Lingaraj Mullick carrying on business under the trade name Kalinga Metal Stores, 105 Netaji Subhas Road, Calcutta (a); MR/2758A, 15-9-64 (b); Brass, copper, zinc, lead tin, solder stick, bronze and gun metal (d).

28. Mahamaya Metal Products (Private) Ltd., 32 Sultan Alam Road, Calcutta-33 (a); PG/3077A, 31-8-64 (b); (1) Raw materials, (3) Consumable stores, e.g., electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel doors, steel windows, steel gates and steel grills (c).

29. Shri Makhan Lal Nandy carrying on business under the trade name Friends Gasolite Service, Ghoshpara Road, Barrackpore, 24-Parganas (a); PG/3078A, 31-8-64 (b); Motor spirit, diesel oil, mobil oil, distilled water, sulphuric acid, motor parts and accessories (d).

30. Messrs Chandra Kumar Gupta, Prem Kumar Gupta, Shrimati Premlata Bhuraria and Shrimati Indira Gupta carrying on business under the trade name Incoducts (India), 372 Russa Road (South), Calcutta-33 (a); PG/3079A, 31-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Precision machine parts (c).

31. Shri Dagu Ram Ghose carrying on business under the trade name Sankar Mistanna Bhandar, S. N. Banerjee Road, Barrackpore, 24-Parganas (a); PG/3080A, 31-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea, sweetmeats, card and other cooked foods (c).

32. Shri Amalendu Sen carrying on business under the trade name Laminated Plastics, 16/A Naktala Road, Calcutta-47 (a); PG/3081A, 31-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Synthetic resin bonded paper tubes (c).

33. Shrimati Uma Mohinta carrying on business under the trade name Castiplast, 101 Parnasree Pally, Behala, Calcutta-34 (a); PG/3082A, 31-8-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic indusrtial components (c).

34. Shri Ajit Kumar Ghosh carrying on business under the trade name Ajit Kumar Ghosh, Basirhat Bazar Para, P. O. Basirhat, 24-Parganas (a); PG/3083A, 31-8-64 (b); Cement (d).

35. Messrs. Ramgopal Goenka and Rajkumer Fogla carrying on business under the trade name Indo Burma Trades Corporation, 19 Jorabagan Street, Calcutta-6 (a); SH/3528A, 11-9-64 (b); Vulcanised fibre sheets and tubes (d).

36. Shri Bholanath Chatterjee carrying on business under the trade name Malay Grill, 82/2A Cornwallis Street, Calcutta (a); SH/3532A, 14-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea, coffee, pudding (c).

37. Messrs. Sailendra Kr. Chakraborty, Kalidas Mukherjee and Sefali Banerjee carrying on business under the trade name East End Accumulator Co., 13A Uma Kanto Sen Lane, Calcutta-30 (a); SH/3533A, 15-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lead, acid, oxygen and accetelun gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Storage battery, battery plates and accessories (c).

38. Messrs. Ram Chandra Dhanuka and Murlidhar Dhanuka carrying on business under the trade name Dhanuka Traders, 50 Nimtollaghat Street, Calcutta-6 (a); SH/3535A, 16-9-64 (b); Bolts, nuts, washers, brass, safety valves (d).

39. Shri Murari Mohan Kundu carrying on business under the trade name Messrs. Silpa Sree, 81/3A Bepin Behari Ganguly Street, Calcutta (a); SL/4221A, 28-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax claimed are intended for use in the actual process of manufacture of the goods named below: Wooden furniture for sale (c).

40. Shantipada Mallick, Manilal Mallick and Haradhan Mallick carrying on business under the trade name Messrs. M. L. M. Stores, 6/7 Chandney Chawk, 3rd Gate, 167/5 Dharamtola Street, Calcutta (a); SL/4223A, 28-8-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cotton tent for sale (c); Tent, tarpaulin, cotton tape, cotton rope, hessian, jute canvas, iron pin and nails, steel chair and table (d).

41. Shri Digendra Mohan Paul carrying on business under the trade name Messrs. Alner Tools & Equipments, 40B Princep Street, (3rd floor), Calcutta (a); SL/4224A, 29-8-64 (b); High speed steel, hot die steel, stainless steel sheets, strips and bars, non-shrinking oil hardening steel, ball bearing steel, carbon steel, high carbon, high cromium steel, pinion, g. m.

bush, steel roller, sprokets, m. s. drums, stainless steel container, pipe, stainless steel table top, steel shaft, mould boxes, iron moulds (d).

42. Sarbasri Jitendra Nath Mitra and Balaram Mitra carrying on business under the trade name Messrs. New Mitra's Hardware Emporium, 107 Chandney Chawk, Calcutta-13 (a); SL/4225A, 31-8-64 (b); (I) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oxidised, chromium plated and nickel plated metal fittings for doors, windows and furniture for sale (c); Screws, hinges, door bolts, tower bolts, bolts, nuts, washers, tools for carpenters, engineers and machines, files, measuring tapes, foot rules, rubber goomlet and buffer, castor, locks, pad locks, brass rods, curtain rail, sliding rail (d).

43. Shri Chimanlal Bhaichand Bilakhia carrying on business under the trade name Messrs. Paresh Automobiles, P-40 Princep Street, Calcutta (a); SL/4226A, 1-9-64 (b); Motor parts and accessories (d).

44. Shri Baidya Nath Saha carrying on business under the trade name Messrs. Laxmi Stores, Chandney Chawk, 3rd Gate, Shop No. 9, 10, 167/5 Dharamtola Street, Calcutta (a); SL/4228A, 2-9-64 (b); Jute carpet, coir door mats, coir mattings, coir strings, camp cot, cotton canvas, plalstic cloth, rexin, door mats, holdalls, cotton ropes (d).

45. Messrs. Shyam Kinkar Ghosh, Kamalini Debi and Gitarani Dutta (Partners) carrying on business under the trade name General Equipment Company, 16 G. T. Road (Kalitola) Serampore, Hooghly (a); SP/1683A, 5-9-64 (b); Steel furniture and spare parts, iron safe and locks (d).

46. Shaik Abdul Hossain (Proprietor) carrying on business under the trade name A. H. & Company, 6B Dehi Sreerampore Road, Calcutta (a); TL/2842A, 12-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Transistor radio set, transistor radio coil, transformer (c).

S. K. BOSE, Commissioner.

No. 312 C. T.—24th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Bhabani Kumar Bhakat and Shrimati Samita Dipti Bhakat carrying on business under the trade name B. Bhakat & Sons, Rabindra Sarani, Bolpur, P. O. Bolpur, Dist. Birbhum (a); AS/2461A, 29-11-63 (b); (A) Steel almirah, steel chair, sofa (d); 5-9-64 (h).

2. (S) Shrimati Rukhmani Bai Seth carrying on business under the trade name Jain Stores (for) Shri Mansukhlal K. Seth carrying on business under the trade name Jain Stores, P. O. Neamatpur, Dist. Burdwan (a); AS/2231A, 4-9-61 (b); 10-9-64 (e).

3. Shri Nalin Kumar T. Vora (Proprietor) carrying on business under the trade name Nalin Kumar & Bros., 71 Canning Street, Calcutta (a); AT/3728A, 9-2-61 (b); (D) Thermometer, needles, spring washers, time pieces, (A) Wire rope (d); 16-9-64 (e).

4. Shri Gokul Chand Mundra, Shri Sagarmal Tiwari and Shri Pyarelal Tiwari carrying on business under the trade name Jee Pee Plastics, 71 Canning Street (Room No. B-204) Calcutta, (A) 71 Canning Street, Calcutta (Room No. C-103), Calcutta (a); (S) AT/310B (for) AT/3944A (b); 17-9-64 (e).

5. Messrs. The Great Eastern Stores (Private) Ltd., 30 Chowringhee Road, Calcutta (a); BH/255A, 22-9-41 (b); (A) Lipstick, rouge, nail polish, nail files, sponge, hair nets, hair dresses, hair dye, shampoo, nail polish remover, hair remover, toilet water, hair lacquars, hair sets, lavender, combs, eye laids, dry cleaners, after shave lotion, limical, paper and paper products, barley, arrowroot, brasso, car polish, floor polish, furniture polish, utensil polish, starch, bleach, cornflakes, wheat flakes, rice flakes, oats, edonils, condiments, pickles, brushes, peanut butter, sprayer, easter eggs, spaghettes, macaroni, mayonnise ravolli, feeder, teats, vindaloo paste, straws, tooth picks, locks, nail cutter, scissors, oils (edible and other oils), packing materials (nail, tin seals, hoop iron) hessian cloth, kraft paper and polythine sheets), toys, electric irons, ironing tablet, toaster, hot plates, cooking ranges, domestic hot food cabinet, food warming tray, super fans, water heaters, water boilers, electric clocks, heating pads (d); 7-9-64 (e).

6. Messrs. Associated British Machine Tool Makers (India) Ltd., (S) 21 Camac Street, Calcutta-16 (for) 6 Old Post Office Street, Calcutta (a); (S) BH/3693A (for) EL/585A (b); 7-9-64 (e).

7. (S) Shri Golam Rasul carrying on business under the trade name Messrs. Ali Joo Furriers (for) Messrs. Ali Joo Furriers, 17 Park Street, Calcutta-16 (a); BH/1485A, 20-4-49 (b); Insert raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: 14-carat gold rings (c); (A) Kashmir walnut wood works, Kashmir embroidery works, handloom rugs and numdhas, artificial stones and gold (14-carat) and other ornaments set with stones, leather bags and leather jackets, ivory dolls, paper make items, embroidered handloom shawls (d); 9-9-64 (e).

8. Shri Bhujendra Nath Roy Choudhury carrying on business under the trade name Messrs. Aloke & Brothers, 5B Dover Lane, Calcutta-29 (a); BH/3628A, 22-11-55 (b); (A) Hammer (d); 9-9-64 (e).

9. Messrs. New Bharat Rubber Industries (Private) Ltd., 17 Paymental Garden Lane, Calcutta-15 (a); BH/2614A, 30-1-51 (b); (D) Rubber chemicals, coal, solvent oil, petrol, kerosene oil, lubricating oil, greases, Insert raw materials, machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber goods (c); 10-9-64 (e).

10. Shri Bimal Kumar Churiwala carrying on business under the trade name Messrs. Bimal Kumar Churiwala, 8/1 Loudon Street, Calcutta-16 (a); BH/348B, 21-1-64 (b); (A) Joists (d); 10-9-64 (e).

11. Messrs. Lakhi Narayan Roy, Uday Chand Roy, Girija Kanta Sarkar, Ram Satya Roy and Bhaskar Roy (Partners) carrying on business under the trade name Messrs. Lakshi Narayan Roy, G. T. Road, Khal Bil Math, Burdwan (a); BN/1433A, 28-7-64 (b); (A) Tea, butter (d); 15-9-64 (e).

12. Messrs. Rasiklal Kasturchand Kuvadia and Mangaldas Kasurchand Kuvadia carrying on business under the trade name Parag Optical Co., (S) 14 Lower Chitpur Road, Calcutta (for) 44/45 Ezra Street Calcutta (a); CL/3430A, 29-6-62 (b); 4-9-64 (e).

13. Saifuddin Fidahussain and Akbarali Yousuf Ali carrying on business under the trade name Renown Stores Supply Agency, 67 Colootola Street, Calcutta (a); CL/3671A, 21-7-64 (b); (A) Pumps, belting, crow bar, beater, packing for boilers, pipe fittings, gun metal fittings, bolts, nuts, rivets, washers and screws, rounds, flats and square of iron, copper and brass (d); 4-9-64 (e).

14. Shri Ebrahim Yousuf Jainul Ali Reja carrying on business under the trade name Ebrahim Yousuf Zainul Ali Reja, 22 Zakaria Street, Calcutta (a); CL/934A, 30-9-41 (b); (A) Hessian cloth, jute twine (d); 4-9-64 (e).

15. Hajee Abu Saied, Hamid Saied, Massamat Tahira Begum and Massamat Abida Begum carrying on business under the trade name H. Mohd. Siddique & Co., 13/17 Colootola Street, Calcutta (a); CL/782A, 25-9-41 (b); (A) Tea (d); 5-9-64 (e).

16. (S) Basir Ahmed, Aftar Alam, Faiyaz Ahmed, Safihan Bibi and Khalil Ahmed carrying on business under the trade name Messrs. S. K. Basir & Co. (for) Messrs. S. K. Basir & Co., 12 Harin Bari 2nd Lane, Calcutta (a); CL/2566A, 21-7-54 (b); 5-9-64 (e).

17. (S) Shri Surendra Nath Das and Shri Shew Prasad Shau carrying on business under the trade name Oriental Electric Works (for) Messrs. Oriental Electric Works, 1 Manook Lane, Calcutta (a); CL/235A, 24-9-41 (b); 5-9-64 (e).

18. (S) Messrs. Yahyabhai Taiyabally and Sabbirbhai Hussain Yalyabhai carrying on business under the trade name Yahya & Sons (for) Messrs. Yahyabhai Taibabally, Sabbirbhai Hussain Yahyabhai and Mohamed Hussain Yahyabhai carrying on business under the trade name Yahya & Sons, 43 Phears Lane, Calcutta-12 (a); CL/3547A, 25-6-60 (b); 5-9-64 (e).

19. Suraya Properties (Private) Ltd., 165 Lower Chitpur Road, Calcutta (a); CL/2794A, 22-2-57 (b); (A) Coconut oil, castor oil (d); 7-9-64 (e).

20. Messrs. Mahabir Prasad Sarawagi, Nourangrai Bawari, Niranjanlal Bawari, Ramjilal Bawari, Bhagwan Devi Bawari, Durga Devi Bawari and Ratan Kumar Bawari, a minor represented by the maternal guardian and father Shri Basudeo Bawari carrying on business under the trade name Messrs. Niranjanlal Ratan Kumar & Co., 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3646A, 18-12-63 (b); (A) Old newspaper, paper bag, manilla rope, jute twine (d); 7-9-64 (e).

21. Messrs. Jawmal Ghorawat, Hulashmal Ghorawat and Punam Chand Ghorawat carrying on business under the trade name Messrs. Hulashmal Punamchand, 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3483A, 11-12-62 (b); (A) Readymade garments, paints, hessian cloth, electrical fittings (d); 8-9-64 (e).

22. Jewraj Chemical & Co. (Private) Ltd., 161/1 Harrison Road, Calcutta (a); CL/1614A, 14-6-48 (b); (A) Lubricating oil and grease (d); 9-9-64 (e).

23. Messrs. Ramnarayan Jhawar, Indra Kumar Jhawar, Ram Kishan Jhawar and Badrinarayan Jhawar carrying on business under the trade name Plicare, 56 Netaji Subhas Road, Calcutta (a); CR/3303A, 31-1-63 (b); (A) Transformer and its parts, oil circuit breakers and its parts, switches and its parts, cable box (d); 4-9-64 (e).

24. Shri Ratanlal Chopra (Proprietor) carrying on business under the trade name Messrs. Kanak Kumar Asok Kumar, 133 Canning Street, Calcutta (a); CR/3198A, 9-3-62 (b); (A) Aluminium and oils after the words "Waterproof paper" (c); 4-9-64 (e).

25. Messrs. Radha Chemicals Co. Ltd., 3 Synagogue Street, Calcutta (a); CR/3040A, 10-8-57 (b); (A) (3) Consumable stores: Coal and coke, lubricating oils, graphite packings, asbestos packing, round packings, cotton waste, cotton thread, paints, (A) Hair oil, cream, snow, brilliantine, pomade, nail polish, lipsticks, shampoo, glycerine, scents and essence after the words "coal powder" (c); (A) Bentonite after the words "cansine magnasite" (d); 5-9-64 (e).

26. (S) Messrs. Ashis Prasad Nandi Mazumder, Salil Roy, Biman Krishna Acharya, Arun Kumar De and Pradip Mohan Roy carrying on business under the trade name Messrs. Crushmore-Maxban India (for) Messrs. Ashis Prasad Nandi Mazumder, Salil Roy and Biman Krishna Acharya carrying on business under the trade name Messrs. Crushmore-Maxban India, 37 Strand Road, Calcutta (a); CR/3432A, 20-2-64 (b); 8-9-64 (e).

27. Shri Daulat Ram Kumar (Proprietor) carrying on business under the trade name Messrs. S. Kumar-sons & Co., 72-73 Old Chinabazar Street, Calcutta (a); CR/3031A, 8-8-60 (b); (A) Pipe and pipe fittings, machine tools (d); 8-9-64 (e).

28. Shri S. K. Mukherjee (Proprietor) carrying on business under the trade name Messrs. Ideal Engineering Works, 3 British Indian Street, Calcutta (a); EL/3191A, 11-12-56 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Pro-

vided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machinery components (c); 11-9-64 (e).

29. Messrs. The Asiatic Oxygen & Acetylene Co. Ltd., 8 Dalhousie Square East, Calcutta, (A) (1) Station Road, Durgapur, (2) Ushagram, Asansol (a); (S) EL/334B (for) EL/1434A (b); 11-9-64 (e).

30. Asiatic Oxygen Ltd., 8 Dalhousie Square East, Calcutta, Station Road, Durgapur, (A) Ushagram, Asansol (a); EL/325B, 20-12-63 (b); (A) Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oxy acetylene welding and cutting equipment and accessories, welding transformers and semi autometic welding equipment, electrodes (c); 11-9-64 (e).

31. (S) Shrimati Tara Devi Modi (Proprietress) carrying on business under the trade name The Davite Co. (for) E. L. Yates (Proprietress) carrying on business under the trade name The Davite Co., 29 Waterloo Street, Calcutta (a); EL/606A, 29-7-41 (b); 12-9-64 (e).

32. (S) Messrs. Carl Ohmes & Co. (India) Private Ltd. (for) Messrs. Carl Ohmes & Co. (India) Ltd., 28 Waterloo Street, Calcutta (a); EL/2396A, 29-6-61 (b); 12-9-64 (e).

33. (S) Shrimati Kamala Chopra and Shri Surendra Nath Chopra carrying on business under the trade name Messrs. Associated Cycle & Motor Agencies (for) Messrs. Ramlabaya Chopra and Surendra Nath Chopra carrying on business under the trade name Messrs. Associated Cycle & Motor Agencies, 10 British Indian Street, Calcutta (a); EL/3268A, 10-7-58 (b); (A) Diesel engine parts, tractor parts (d); 12-9-64 (e).

34. Shri Kashi Pati Ganguly carrying on business under the trade name Messrs. K. G. Industries & Motor Parts Co., 6/1 British Indian Street, Calcutta (a); EL/2841A, 29-7-52 (b); (A) Parts for machineries required for tobacco industries and woollen mills, die, motor car, inner column, plates, bolts and nuts, pipes and pipe fittings, bushes, (D) Hardware (d); 12-9-64 (e).

35. Messrs. Bose & Co. (Private) Ltd., 29/2/3 Narasingh Dutta Road, Howrah (a); HW/1841A, 26-9-57 (b); (A) Consumable stores, e.g., lubricating oil and grease (c); 11-9-64 (e).

36. (S) Messrs. Basudev Kanoria, Siram Kanoria, Kamaladevi Kanoria and Santosh Kr. Kanoria carrying on business under the trade name Lalhcand Mahadeblal (for) Messrs. Lalchand Mahadeblal, 7 Hazarimal Shah Road, Salkia, Howrah (a); HW/31A, 26-9-41 (b); 15-9-64 (e).

37. Messrs. Jogannath Prosad Agarwala, Mahabir Prosad Tibrewala and Ramwatar Agarwala carrying on business under the trade name Messrs. Shree Jagannath Flour Mills, (S) 89 Dr. Abani Dutta Road, Howrah (for) 7/2 Mackenjee Lane, Howrah, (A) Howrah (2) (a); (S) HW/211B (for) HW/2148A (b); 15-9-64 (e).

38. Messrs. Bhanubhai Topubhai Modi, Chandra Kant Bhaichand Shah and Har Kisen Jogjiban Shah carrying on business under the trade name Usha Brasso Aluminium Industries, (S) 55 Dharamtola Road, Salkia, Howrah (for) 55 Dr. Abani Dutta Road, Howrah (a); HW/2381A, 24-3-62 (b); 15-9-64 (e).

39. Messrs. Abdul Hafiz and Dhanpal Singh Gupta and Sitaram Gupta carrying on business under the trade name Symphony, 18A G. T. Road South Howrah (a); HW/2817A, 22-8-64 (b); (A) Barshan cylinders, gas spare parts of cylinders fitting accessories, hot plates, gramophone records, record players, record reproducers, gramophone machine and needles (d); 16-9-64 (e).

40. Messrs. Bejon Bala Debi (Chatterjee) and Joydeb Chatterjee carrying on business under the trade name M. N. Chatterjee & Co., P-48 Benaras Road Howrah (a); HW/2174A, 8-10-60 (b); Insert v. belts after the words "drill machine" (c); 16-9-64 (e).

41. Messrs. Nihal Chand Agarwala, Fate Chand Agarwala, Pushraj Agarwala, Sagarmal Agarwala Nagarmal Agarwala, Shanti Kumar Agarwala, Bejoy Kumar Agarwala, Sampatrai Agarwala and Basdeo Agarwala carrying on business under the trade name Keshrichand Nehal Chand, 53 Nalini Sett Road, Calcutta (a); JK/2224A, 8-1-51 (b); (A) Buttons, ribbons, amonium bicarbonate, razor blades, razors, mercury, alta, nail polish, feeders (d); 11-9-64 (e).

42. Shri Ramsingh Goyal, Shri Shrichand Goel and Daulatram Goyal carrying on business under the trade name Messrs. Mahendra Steel Traders, 20 Maharshi Debendra Road (3rd floor), Calcutta (a) JK/3352A, 12-9-63 (b); (A) Square, rounds, plate tee-iron, pipe, pipe fittings, fabricated steel and wire (d); 11-9-64 (e).

43. Messrs. Durga Prosad Kedia and Omprokash Kedia carrying on business under the trade name Kedia Bros., 21 Burtolla Street, Calcutta (a); JK/3010A, 14-5-57 (b); (A) Sand silica (d); 11-9-64 (e).

44. Messrs. Satyanarayan Kotriwalla, Probhudayal Kotriwalla and Shrimati Suiti Devi Agarwalla carrying on business under the trade name Harnathrai Binraj, (S) 131 Cotton Street, Calcutta (for) 95 Lower Chitpore Road, Calcutta-7 (a); (S) JK/3358A (for) RJ/840A, 26-9-41 (b); 12-9-64 (e).

45. Shri Babulal Chaudhary (Proprietor) carrying on business under the trade name Messrs. Chowdhary Mineral Industries, 149 Cotton Street, Calcutta (a); JK/3337A, 27-5-64 (b); (A) Gunny bags, emery and fire brick (d); 14-9-64 (e).

46. Shri Girdharilal Saraogi (Proprietor) carrying on business under the trade name Trading Syndicate of India, 40 Burtolla Street, Calcutta (a); JK/3254A, 13-6-63 (b); (A) Wire nail (d); 14-9-64 (e).

47. (S) Messrs. Bisseswarlal Gupta and Sriniwas Gupta (Partners) carrying on business under the trade name Bissesswarlal Sriniwas (for) Messrs. Bisseswarlal Gupta, Sriniwas Gupta and Satya Narayan Agarwala (Partners) carrying on business under the trade name Bisseswarlal Sriniwas, 115 Cotton Street, Calcutta (a); JK/269B, 16-7-55 (b); 15-9-64 (e).

48. Messrs. Kangali Charan Dutt, Hrishikesh Dutta and Joydeb Dutta (Partners) carrying on business under the trade name Messrs. Kangali Charan

Dutta & Sons, 167 Cotton Street, Calcutta (a); JK/2620A, 28-4-55 (b); (A) Castor oil and dye (d); 15-9-64 (e).

49. (S) Sundarmal Chawcharia, Ramjiban Chawcharia, Matadin Chawcharia and Kamala Debi Chawcharia carrying on business under the trade name Madanlal Matadin (for) Messrs. Madanlal Chawcharia, Ramjiban Chawcharia and Matadin Chawcharia carrying on business under the trade name Madanlal Chawcharia, Dinbazar, Jalpaiguri (a); JP/1356A, 14-9-54 (b); 24-7-64 (e).

50. Mahananda Industries (Private) Ltd., Siliguri (a); JP/2173A, 1-7-64 (b); (A) After consumable stores, (A) Wood (c); 28-7-64 (e).

51. Messrs. Selected Satgram Collieries Ltd., F/2 Gillander House, Calcutta (a); LR/2447A, 25-3-47 (b); (A) Explosives (d); 29-8-64 (e).

52. (S) The Sephinjuri Bheel Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Sephinjhuri Bheel Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/378A, 28-9-41 (b); 29-8-64 (e).

53. (S) The British India Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) British India Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/386A, 28-9-41 (b); 29-8-64 (e).

54. Messrs. Containers & Closures Ltd., 2 Fairlie Place, Calcutta (a); LR/830A, 26-9-41 (b); (D) The word, viz. between the words consumable stores and gas. Provided that all goods etc., (A) The words, e.g., chemicals, paints rubber solution, lubricating oil, grease, electrodes, coal, gum, arabia, naptha (c); 31-8-64 (e).

55. Shri Raj Kumar Jain carrying on business under the trade name Messrs. Calcutta Industrials, 10 Canning Street, Calcutta (a); LR/3334A, 7-5-62 (b); (A) (1) Raw materials, (2) Plant, machinery, viz., drill machines, circular saw machine, grinder, sander, electric motors, (3) Consumable stores, e.g., wood preservatives. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wooden drum (c); 31-8-64 (e).

56. (S) Messrs. Husainee F. Hararwalla, Nooruddin F. Hararwala, Saifuddin F. Hararwalla, Mehfuzubai, Abbas A. Abuwalla, Mazhur Abbasbhai Jewaji and Hussanibhuy Tayabally Nanderbaywalla carrying on business under the trade name Messrs. Senfaiz & Co. (for) Sarbasri Husainee F. Hurarwalla, Nooruddin F. Hararwalla, Saifuddin F. Harerwalla, Mehfuzabai and Abbas Abuwalla carrying on business under the trade name Messrs. Senfaiz & Co., 20 Netaji Subhas Road, Calcutta (a); LR/2717A. 19-11-56 (b); 1-9-64 (e).

57. Messrs. Shiv Dayal Karnani, Anant Lal Karnani, Puran Chand Chopra and Balchand Chopra carrying on business under the trade name Messrs. Chemico Trading Corporation, 7 Swallow Lane, Calcutta (a); LR/3590A, 7-7-64 (b); (A) Acetic acid, oleum, carbolic acid, sodium bi-sulphate, liquorica powder, trichloreotheylene, oxalic acid, hydrochloric acid, sodium aluminate, glue, pollers bleach, copper sulphate, sodium bicarbonate, graphite powder, diamonium phosphate, hydrozen paroxide, titanium dioxide, sodium nitrate (d); 2-9-64 (e).

58. Messrs. Varat Pump & Machinery Ltd., 20 Netaji Subhas Road, Calcutta (a); LR/2093A, 20-6-51 (b); (D) Pig iron, g. m. w. m. ingots, steel, m. s. sheet, ball bearing, bolts, nuts, beltings, ingots, boilers, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer in the required for use in any process in the manufacture of pump, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pump (c); 5-9-64 (e).

59. Sarbasri Harendra Nath Kundu, Upendra Nath Kundu and Barendra Nath Kundu carrying on business under the trade name Messrs. A. T. Kundu & Sons, 23 Canning Street, Calcutta (a); LR/3120A, 4-12-59 (b); (A) Stencil ink, fire extinguisher (d); 5-9-64 (e).

60. (S) Shri Sohanlal carrying on business under the trade name Messrs. National Mills Supply Co. (for) Sarbasri Asaram, Mohanlal Roshanlal, Sohanlal and Monoharlal carrying on business under the trade name Messrs. National Mills Supply Co., 20 Netaji Subhas Road, Calcutta (a); LR/2722A, 14-8-54 (b); 5-9-64 (e).

61. Messrs. Lakshman Prosad Bubna, Ram Niwas Sarogi and S. M. Shakuntala Debi Kasera carrying on business under the trade name Messrs. National Minerals Co., 8 Lyons Range, Calcutta (a); LR/3553A, 1-4-64 (b); (A) Fire clay lump and fire clay powder (d); 5-9-64 (e).

62. (S) Messrs. Lilian Cleaver, Miss Grace Murial Stephens and Mrs. Marjorie Joan Eymore carrying on business under the trade name Messrs. Great Eastern Coal Co. (for) Messrs. Great Eastern Coal Co., 2 Royal Exchange Place, Calcutta (a); LR/2511A, 26-6-53 (b); 5-9-64 (e).

63. Messrs. Varat Pump & Machinery Ltd., (S) 18 Netaji Subhas Road, Calcutta (for) 20 Netaji Subhas Road, Calcutta (a); LR/2093A, 20-6-51 (b); 5-9-64 (e).

64. Sarbasri Ramchandra Chharia, Banarsilal Chharia, Narayandas Chharia, Niranjan Singhal, and Shawarlal Singhal carrying on business under the trade name Messrs. K. R. Agencies, 21B Canning Street, Calcutta (a); LR/3291A, 9-1-62 (b); (A) Hessian, gunny bags, jute twine (d); 5-9-64 (e).

65. (S) Mrs. Khadija Mohammadbhoy, Shri Abdul Hussain Alibhoy Saleh and Shri M. T. Motiwala carrying on business under the trade name Messrs. Mahde Engineering Stores (for) Shri Mozarbhai T. Motiwala carrying on business under the trade name Messrs. Mahde Engineering Stores, 10 Canning Street, Calcutta (a); LR/3337A, 11-5-62 (b); 5-9-64 (e).

66. Messrs. Sitaram Agarwal, Rambilash Agarwal and Shree Niwas Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores, (S) 47 Netaji Subhas Road, Calcutta (for) 59 Netaji Subhas Road, Calcutta (a); LR/3178A, 6-9-60 (b); 7-9-64 (e).

67. Shri Abinash Chandra Chowbay carrying on business under the trade name Messrs. Asha Enterprises, 5 Clive Row, Calcutta (a); LR/3573A, 18-5-64 (b); (A) Measuring tools, agricultural tools, socket sets, hydraulic door closers (d); 7-9-64 (e).

68. (S) The Jhanzie Tea Association Ltd., 21 Netaji Subhas Road, Calcutta (for) Jhanzie Tea Association Ltd., 103 Clive Street, Calcutta (a); LR/245A, 29-8-41 (b); 8-9-64 (e).

69. (S) The Jokai (Assam) Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Jokai (Assam) Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/239A, 28-9-41 (b); 8-9-64 (e).

70. (S) Amares Kumar Bose, Sudhansu Ray and Himansu Ray carrying on business under the trade name Messrs. Sakbry Engineering Corporation (for) Messrs. Sakbry Engineering Corporation, C-3 Clive Buildings, Netaji Subhas Road, Calcutta (a); LR/2879A, 19-4-58 (b); 8-9-64 (e).

71. Messrs. Jayshree Tea & India Industries Ltd., India Exchange, Calcutta (a); LR/218B, 11-9-51 (b); (A) Wooden furniture after the words "timber packing materials", (D) "Viz." after the words "Consumable stores", (A) E.g., lubricating oil after the words "Consumable stores" (c); 8-9-64 (e).

72. (S) Patel Volkart Private Ltd. (for) Patel Cotton Co. (Private) Ltd., 8 Netaji Subhas Road, Calcutta (a); LR/3307A, 27-9-41 (b); 9-9-64 (e).

73. Shri Anantray M. Sanghvi carrying on business under the trade name Messrs. Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3555A, 2-4-64 (b); (A) Arc welding set and accessories, welding cable, bolt and nut, industrial rubber goods (d); 9-9-64 (e).

74. Messrs. Jatia Cotton Mills Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/1149A, 18-5-42 (b); (A) Tamarind seed, split tamarind seed (d); 9-9-64 (e).

75. Messrs. Gillanders Arbuthnot & Co. Ltd., 8 Netaji Subhas Road, Calcutta, (D) Additional place of business at New Taratolla Road, Alipore (a); (S) LR/3607A (for) LR/158B (b); (A) After the words consumable stores, e.g., machine oil, (D) Viz. after the words consumable stores (c); (D) Sheet glass (d); 9-9-64 (e).

76. Sarbasri Ramprakash Khandelwal and Rajendra Kumar Jain carrying on business under the trade name Messrs. Allied Lines, 5 Clive Row, Calcutta (a); LR/3229A, 16-3-61 (b); (A) Electrodes wire and flux (d); 9-9-64 (e).

77. (S) Shri Shyamlal Jhunjhunwala carrying on business under the trade name Messrs. Benson & Co. (for) Benson & Co., 7 Lyons Range, Calcutta (a); LR/2363A, 12-12-52 (b); (D) Mill stores, coir string, m. s. channel, m. s. angles, m. s. joists, m. s. round, (A) Manila rope, temperband cord, cotton listing, cork covers (d); 10-9-64 (e).

78. Messrs. Thomas Duff & Co. (India) Private Ltd., 3 Clive Row, Calcutta (a); LR/3595A, 23-7-64 (b); (A) B. twills, mesh pockets (d); 10-9-64 (e).

79. Messrs. Hastings Mills Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/1318A, 28-9-41 (b); (A) "Wool mixed jute blankets" after manufacture of the goods named below in manufacturing column (c); (D) All classes of jute manufactures, (A) Sacking, hessian, carpet backing cloth, wool backs and jute yarn (d); 10-9-64 (e).

80. (S) Mohanlal Tibrewalla and Shrimati Sharda Tibrewalla carrying on business under the trade name Messrs. Tibco Enterprise (for) Shri Mohanlal Tibrewalla carrying on business under the trade name Messrs. Tibco Enterprise, 2 Clive Ghat Street, Calcutta (a); LR/3001A, 17-2-59 (b); 11-9-64 (e).

81. Shri Puranmall Kedia Karte carrying on business under the trade name Messrs. Puranmall Narayan Prosad Kedia, 2 India Exchange Place, Calcutta 2 India Exchange Place, Calcutta (a); LR/3317A, 2-3-62 (b); (A) M. s. fabricated plate (d); 12-9-64 (e).

82. Shri Sadhan Syam carrying on business under the trade name Messrs. Sylman Industries, 12A Netaji Subhas Road, Calcutta (a); LR/3541A, 21-2-64 (b); (A) Iron castings, m. s. 'u' hooks and bolts, m. s. nuts, bolts and rivets, cast iron clamps, split pins, spring washers, rubber washers, galvanising and machine painting materials, cast iron ball sockets. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Galvanised and painted cast iron strain clamps, (ii) Galvanised and painted cast iron baley clamps, (iii) Galvanised and painted cast iron ball and eye (c); 12-9-64 (e).

83. Messrs. Bato Kristo Roy & Co. (Private) Ltd., 25 Swallow Lane, Calcutta (a); LR/1550A, 21-8-48 (b); (A) Dyes (d); 14-9-64 (e).

84. Messrs. Nuddea Mills Co. Ltd., 2 Fairlie Place, Calcutta (a); LR/832A, 27-9-41 (b); (A) "Coke acids" after consumable stores, e.g (c); 15-9-64 (e).

85. Messrs. Lawrence D. Setling, Rabindra Nath Bose, Padma Raj Prodhan, Kanu Ghosh, Montu Ghosh and Dilip Kumar Banerjee carrying on business under the trade name Messrs. Lawrence Grossman & Co., 28 Strand Road, Calcutta (a); LR/3415A, 31-1-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Clamp, (ii) Straps, (iii) Stay rod, (iv) Shackles, (v) Chains, (vi) String bolt, (vii) Straining screw, (viii) Ladder, (ix) Fencing, (x) Location hut (c); 16-9-64 (e).

86. (S) Shri Narayan Chandra Burman, Shri Guiram Burman and Shri Biswanath Burman (Partners) carrying on business under the trade name Messrs. Burman Metal Works (for) Messrs. Burman Metal Works (Private) Ltd., 17 Tarak Pramanick Road, Calcutta (a); MK/3117A, 1-3-60 (b); 11-9-64 (e).

87. Messrs. Ganga Prasad Jaiswal, Shreeram Jaiswal, Lalta Prasad Jaiswal, Kamala Prasad Jaiswal and Jwala Prasad Jaiswal (Partners) carrying on business under the trade name Sreeram Lalta Prosad, 77 Kailash Bose Street, Calcutta (a); MK/566A, 10-10-41 (b); (S) Iron and steel defective and scrap (for) Hardware goods (d); 11-9-64 (e).

88. Shri Shyamlal Bhagat, Shri Radheshyam Bhagat, Shri Purushottomlal Bhagat and Shri Dwarkinandan Bhagat carrying on business under the trade name Messrs. Kedar Bux Shyamlal, 161 Muktaram Babu Street, Calcutta (a); MK/3687A, 20-2-64 (b); (A) Leen seed after the words "Gunny bags" (d); 12-9-64 (e).

89. Shri Manindra Chandra Roy (Proprietor) carrying on business under the trade name Raebos Corporation, (S) 260 Vivekananda Road, Calcutta (for) 4 Commercial Buildings, Netaji Subhas Road, Calcutta (a); (S) MK/3791A (for) 3249A (b); 12-9-64 (e).

90. Shri Upendra Nath Paul carrying on business under the trade name Messrs. Bhebia Engineering Works, (S) 22 Canal West Road, Calcutta (for) 14/2 Old China Bazar Street, Calcutta (a); (S) MK/3792A (for) RB/341A (b); 12-9-64 (e).

91. (S) Shri Atri Kumar Banerjee carrying on business under the trade name Messrs. Paribeshak Press (for) Messrs. Paribeshak Press, (S) 123/1 Acharya Profulla Chandra Road, Calcutta (for) 23 Dixon Lane, Calcutta (a); (S) MK/3793A (for) SL/3416A (b); 12-9-64 (e).

92. Shri Badridas Tapadia, Shri Dwarka Pd. Tapadia and Shri Bithaldas Tapadia (Partners) carrying on business under the trade name Messrs. Laxmi Wood & Industries, 70/2 Gouribari Lane, Calcutta-4 (a); MK/3569A, 22-5-63 (b); (A) Raw materials: Rail and fittings, lock, ball bearing, box joint, handle, picture plate, bed joints, mosquito fittings, nail, glass (plain), mirror, sunmice, asbestos sheet, dunlopillo, paint, tilting machine, knots, castor (c); (A) Door closer, glass (plain), mirror, dunlopillo, spring matress (d); 12-9-64 (e).

93. Shri Roshanlal Nuhta (Proprietor) carrying on business under the trade name Messrs. Frank Traders, 1 Cornwallis Street, Calcutta-12 (a); MK/3634A, 7-10-63 (b); (A) Copper sheets, silver nitrate, potas bidroxide, ammonium bicromate, potash bromide, potash iodine, correcting pencils and process inks (d); 12-9-64 (e).

94. (S) Shri Abani Mohan Sen carrying on business under the trade name Messrs. A. M. Sen & Co. (for) Messrs. A. M. Sen & Co., 5 Ariff Road, Calcutta (a); MK/2391A, 22-11-52 (b); (S) (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Homoeopathic dram phials for sale (for) Glass tubes, gas and 1 and 2. Certified by the purchasing dealer to be required for use in any process in the manufacture of homoeopathic dram phials for sale (c); 14-9-64 (e).

95. Ramnath Shaw (Proprietor) carrying on business under the trade name Ramadhar Ramnath, 76 Amherst Street, Calcutta (a); MK/113A, 29-9-41 (b); (S) Iron and steel defective and scrap (for) Iron and steel sections and hardware and general merchandise as and when required for resale (d); 15-9-64 (e).

96. Sarbasri Gouri Sankar Agarwalla, Ram Chandra Agarwalla and Ram Niwas Agarwalla carrying on business under the trade name Messrs. Gouri Sankar Ramniwas, Islampur, West Dinajpur (a); ML/599A, 28-9-59 (b); (A) Groundnut oil (d); 12-9-64 (e).

97. Sarbasri Kamal Prasanna Kundu and Chitta Ranjan Kundu (Partners) carrying on business under the trade name Messrs. Kundu Brothers, 3 Rajmahal Road, English Bazar, Malda (a); ML/554A, 23-4-58 (b); (A) Ghee, rubber goods, woollen goods and sindur (d); 12-9-64 (e).

98. (S) Shri Lakshmi Narayan Pal carrying on business under the trade name L. N. Pal (for) Shri Lakshmi Narayan Pal carrying on business under the trade name M. B. Pal, Inda, P. O. Kharagpur, Midnapore (a); MN/1609A, 19-6-62 (b); 4-9-64 (e).

99. (S) Mrs. Jessie Farquhar and Shri Shyam Sundar Shaw carrying on business under the trade name Mrs. Farquhar's Bakery (for) Mrs. Farquhar's Bakery, 249 Railway Market, Kharagpur, Dist. Midnapore (a); MN/1309A, 4-9-56 (b); 5-9-64 (e).

100. (S) Sarbasri Dharanidhar Bhowmick, Jagannath Bhowmick, Balaram Bhowmick, Gourhari Bhowmick, Ajit Kumar Bhowmick, Ananta Kumar Bhowmick, Purna Chandra Bhowmick, Gour Gopal Adhikari, Surendra Nath Mandal, Narendra Nath Mandal, Krishna Pada Mandal, Bhut Nath Mandal, Bhima Charan Mandal and Surendra Nath Mandal carrying on business under the trade name Narayan Rice Mill (for) Shri Ajit Kumar Bhowmick, Dharanidhar Bhowmick, Jagannath Bhowmick, Ananta Kumar Bhowmick, Balaram Bhowmick, Gourhari Bhowmick, Kushadhwaj Bhowmick, Annada Charan Bhowmick, Purna Chandra Bhowmick, Rampada Bhowmick, Gour Gopal Adhikary, Surendra Nath Mandal, Narendra Nath Mandal, Krishna Pada Mondal, Bhut Nath Mandal, Jogendra Nath Mondal, Bhima Charan Mandal, Jijoy Behari Mondal, Birendra Nath Mondal and Surendra Nath Mondal carrying on business under the trade name Lakshmi Narayan Rice Mill, Ballichak, Midnapore (a); MN/30A, 25-11-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores: Lubricating oils and greases. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., paddy machine, machinery parts, engine, boiler packing materials, jute twine, gunny bags, cane baskets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice (c); 8-9-64 (e).

101. Messrs. Nand Kishore Pachisia, Balkishan Newar and Gokulchand Newar carrying on business under the trade name Hero Industries, 43/1 Strand Road, Calcutta (a); MR/2727A, 7-3-64 (b); (A) Angles, rounds, squares, flats and rods (d); 12-9-64 (e).

102. Shri Swapan Kumar Mookherjee (Proprietor) carrying on business under the trade name Messrs. Industrial Traders, 129 Netaji Subhas Road, Calcutta (a); MR/2602A, 5-4-61 (b); (A) Tarpaulin (d); 12-9-64 (e).

103. Messrs. Nilmoni Mukherjee, Nirman Kr. Mukherjee and Swapan Kr. Mukherjee carrying on business under the trade name Mitchell & Co., 42 Strand Road, Calcutta (a); MR/1106A, 31-5-44 (b); (A) Weld mesh, insulation board (d); 14-9-64 (e).

104. (S) Shri Bhagwandas Lohia (Proprietor) carrying on business under the trade name Messrs. Premsukhdas Sitaram (for) Messrs. Haribux Lohia, Bhagwandas Lohia and Prolhadrai Lohia carrying on business under the trade name Premsukhdas Sitaram, 174 Harrison Road, Calcutta (a); MR/187B, 5-3-56 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic goods (c); (D) Badminton rackets, tea, shellac, cutlery, watches, clocks and parts, dyes stuffs, motor parts, synthetic stores, plastic goods, leather goods, mineral products and groundnut oil, aluminium goods (d); 11-9-64 (e).

105. (S) Shri Jagadish Chandra Saha (Proprietor) carrying on business under the trade name Messrs. Sontosh Chandra Saha Jagadish Chandra Saha (for) Messrs. Sontosh Chandra Saha and Jagadish Chandra Saha carrying on business under the trade name Sontosh Chandra Saha Jagadish Chandra Saha, 157 Netaji Subhas Road, Calcutta (a); MR/2593A, 7-1-61 (b); 15-9-64 (e).

106. Shri Bholanath Lodhe (Proprietor) carrying on business under the trade name Messrs. Calcutta Trades Agency, 62/1A Netaji Subhas Road, Calcutta (a); MR/2484A, 3-7-58 (b); (A) After the words manufacture of the goods named below: "Horn check, m. s. cotters" (c); 14-9-64 (e).

107. (S) Shri J. R. Virmani carrying on business under the trade name Aero Arts Emporium (for) Aero Arts Emporium, Calcutta Airport, Dum Dum, 24-Parganas (a); PG/1830A, 20-1-56 (b); 29-8-64 (e).

108. Shri Amulyadhar Ghosh and Shrimati Bharati Ghosh (minor) carrying on business under the trade name Messrs. Bharati Timber Traders, 99 Feeder Road, Belghoria, 24-Parganas (a); PG/1937A, 23-3-57 (b); (A) Iron rod (d); 31-8-64 (e).

109. (S) Shri Balwant Singh Arora carrying on business under the trade name Conduits & Metal Industries (for) Shri Balwant Singh Arora carrying on business under the trade name Conduit & Metal Industries, 181G Dum Dum Road, Calcutta-28 (a); PG/2783A, 24-12-62 (b); 31-8-64 (e).

110. Messrs. Kushal Singh Damodar Sampat and Mahendra Kumar K. Parekh carrying on business under the trade name Superb Lightings, (S) 24 Basanta Lal Saha Road, Calcutta-53 (for) 23 Debendra Ghosh Road, Calcutta-25 (a); (S) PG/3076A (for) AL/975A (b); 31-8-64 (e).

111. (S) Chanda Devi Mohta and Ramanand Kabra carrying on business under the trade name Mahesh Paper & Board House (for) Chanda Devi Mohta carrying on business under the trade name Mahesh Paper & Board House, Basantalal Saha Road, Tollygunge, Calcutta-33 (a); PG/148B, 23-5-60 (b); 1-9-64 (e).

112. Shri Kanai Lal Bose carrying on business under the trade name The Ideal Oil Mills, 9 Gariahat Road South, Dhakuria, 24-Parganas (a); PG/640A, 1-11-41 (b); (S) (1) Raw materials, viz., mustard seeds, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Mustard oil, oil cake (for) Mustard seeds and (1) Any other raw materials, (2) Plant machinery, spare parts accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of mustard oil and oil cake for sale (c); (A) Cocoanut oil (d); 2-9-64 (e).

113. Messrs. Tarun Kumar Bose, Chandi Charan Ghosh and Arpana Ghosh carrying on business under the trade name S. T. Engineering Works, 4 Sourin Roy Road, Behala, Calcutta-34 (a); PG/2981A, 28-1-64 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., emery paper, aloxide cloth, garnet cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sewing machine wooden bases (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sewing machine wooden bases (c); 7-9-64 (e).

114. Messrs. Synthetic Moulders Ltd., (S) 42 Biren Roy Road (West), Calcutta-34 (for) 53 Netaji Subhas Road, Calcutta (a); (S) PG/3084A (for) LR/1902A (b); 8-9-64 (e).

115. (S) Shri Ram Kirat Singh carrying on business under the trade name Messrs. Ram Kirat Singh (for) Messrs. Ram Kirat Singh, Ballygunge Railway Siding, 24-Parganas (a); PG/1487A, 23-6-52 (b); 9-9-64 (e).

116. Shri Habul Chandra Shaw carrying on business under the trade name Shaw & Shaw, P-36 Royal Exchange Place Extension, Calcutta (a); RB/831A, 14-2-57 (b); (A) Wire eureka bare and paxoline sheeting (d); 11-9-64 (e).

117. Shri Bireswar Mukherjee (Proprietor) carrying on business under the trade name Felix Company, 8-B Lallbazar Street, Calcutta (a); RB/500A, 2-5-56 (b); (A) Copper sulphate and lac (d); 14-9-64 (e).

118. Messrs. Eastern Navigation (Private) Limited carrying on business under the trade name Eastern Navigation (Private) Limited, 9/12 Lallbazar Street, Mercantile Buildings, Calcutta (a); RB/1443A, 27-6-58 (b); (A) Tarpaulin, paints, bariumchloride, bolts and nuts, rivets, earth oil and coal tar (d); 14-9-64 (e).

119. Messrs. Padmanabhan Parameswaran, Kantilal Manilal Desai, Pradip Bhattacharjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coramondol Corporation, P-36 India Exchange Place, Calcutta (a); RB/1447A, 24-2-64 (b); (A) Sacking (gunnies) (d); 15-9-64 (e).

120. Shri Murari Mohan Dhar (Proprietor) carrying on business under the trade name Dhar & Co.,

33 Canning Street, Calcutta (a); RB/432A, 7-9-45 (b); (A) Woollen goods, coir mattress, enamel wares, mosquito curtain, wooden chair, bench, table, almirah, rubber goods, needle suturing, syringe hypo, silk worm gut, saline apparatus, stretcher, needle hypo (d); 15-9-64 (e).

121. Messrs. Motilal Mohta and Balakidas Mohta carrying on business under the trade name Bengal Mineral Products, 14/2 Old Chinabazar Street, Calcutta (a); RB/1402A, 28-6-63 (b); (A) Red oxide, flourspar, gypsum, barytes, yellow oxide, asbestos powder, boxide powder and lime (d); 15-9-64 (e).

122. (S) Messrs. Indian Press Exchange Ltd. carrying on business under the trade name Advertising & Sales Promotion Co. (for) Messrs. Advertising & Sales Promotion Co., P-35 India Exchange Place, Calcutta (a); RB/374A, 3-8-49 (b); 16-9-64 (e).

123. Messrs. Nobokumar Dutta, Mukundalal Dutt and Murari Mohan Dhar carrying on business under the trade name Dutta & Co., 33 Canning Street, Calcutta (a); RB/64A, 15-7-50 (b); (A) Flexible type fuel line (d); 16-9-64 (e).

124. Messrs. Tyebbhay Sk. Essabhay, Esmail Sk. Esabhay, Najimuddin Abdul Kader and Yunus Mulla Abdul Kader carrying on business under the trade name Oriental & Occidental Trading Co., 30 Brabourne Road, Calcutta (a); RB/556A, 24-1-53 (b); (A) Salter spring balances and weighing machines (d); 16-9-64 (e).

125. The Industrial & Agricultural Engineering Co. (Calcutta) Ltd., 5 Mission Row, Calcutta (a); RB/1277A, 7-10-50 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., oxygen, acetylene, helium, carbon dioxide, kerosene, petrol, lubricating oil grease, tarpentine, paints, lead oxides and transformer oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Switch gears, motor control gear, relays, (ii) Switch board, crucibles, motor centres, (iii) Blowers, exhauster, industrial ventilators, compressors and vacuum pump (c); 16-9-64 (e).

126. Shri Omprakash Gupta carrying on business under the trade name Bejoy Trading & Co., (S) 151 B. K. Paul Avenue, Calcutta-5 (for) 5 Clive Row, Calcutta (a); (S) SH/3529A (for) LR/3450A (b); 12-9-64 (e).

127. (S) Shri Pasupati Nath Dey carrying on business under the trade name Kumar's Concern (for) Messrs. Kumar's Concern (Proprietor, Shri Pasupati Nath Dey), 128 Cornwallis Street, Calcutta-4 (a); SH/2838A, 20-8-59 (b); (A) Steel coffers, cash boxes and felt rings (d); 14-9-64 (e).

128. (S) Messrs. Dilbagh Rai Maini and Ved Parkash Oberoi carrying on business under the trade name Sukriti Restaurant (for) Sukriti Restaurant, 208/2 Upper Circular Road, Calcutta (a); SH/2384A, 3-1-56 (b); 14-9-64 (e).

129. Messrs. Chhel Beharilal Sharma and Kamala Kocher carrying on business under the trade name Narendra & Co., 42 Pathuriaghata Street, Calcutta (a); SH/3225A, 23-5-62 (b); (A) Atta and nail polish (d); 14-9-64 (e).

130. Messrs. Kirparam Goel, Sitaram Goel and Dhoniram Goel carrying on business under the trade name Shree Raghunath Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) SH/3530A (for) JK/3224A (b); 14-9-64 (e).

131. Messrs. Kirparam Goel, Sitaram Goel and Dhoniram Goel carrying on business under the trade name R. K. Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) SH/3531A (for) JK/2830A (b); 14-9-64 (e).

132. (S) Messrs. Chikan Chandra Samanta, Jagadiswar Samanta and Anil Baran Samanta carrying on business under the trade name Bhudeb Chandra Samanta Jagadiswar Samanta (for) Messrs. Jagadiswar Samanta, Anil Baran Samanta, Ajit Baran Samanta, Ashim Kumar Samanta and Chikan Chandra Samanta carrying on business under the trade name Bhudeb Chandra Samanta Jagadiswar Samanta, 45B Adyasradhaya Ghat Road, Calcutta (a); SH/56B, 27-9-41 (b); 17-9-64 (e).

133. (S) Shri Mohit Mohon Dey (Proprietor) carrying on business under the trade name Deson Optical Co. (for) Messrs. Deson Optical Co. (Shri Mohit Mohon Dey—Proprietor), (S) 6B Kalicharan Ghose Lane, Calcutta (for) 3 Joggeswar Bose Lane, Calcutta (a); SH/3534A (for) MK/2556A (b); 17-9-64 (e).

134. Messrs. Indian & Foreign Trading Corporation (Private) Ltd., (S) 4/1 Madan Street, Calcutta (for) 15A Clive Row, Calcutta (a); (S) SL/4222A (for) LR/3078A (b); 28-8-64 (e).

135. (S) Kartick Chandra Dass and Manilal Burdhan carrying on business under the trade name Messrs. Eastern Tailoring (for) Messrs. Eastern Tailoring, 157B Dharamtolla Street, Calcutta (a); SL/1109A, 10-6-46 (b); 29-8-64 (e).

136. Shri S. R. Dasani carrying on business under the trade name Messrs. General Commercial Corpn., (S) 16 Ganesh Chandra Avenue, Calcutta (for) 20 Netaji Subhas Road, Calcutta, Calcutta (1) (a); (S) SL/329B (for) LR/306B (b); 29-8-64 (e).

137. (S) Shri Anil Kumar Keshavlal Shah (Proprietor) carrying on business under the trade name Messrs. Shah Hardware Syndicate (for) Sarbasri Anil Kumar Keshavlal Shah and Arilal Revashankar Ojha (Partners) carrying on business under the trade name Messrs. Shah Hardware Syndicate, 3 Bow Street, Calcutta (a); SL/4126A, 6-3-64 (b); 29-8-64 (e).

138. (S) Sarbasri Jasbir Singh Kohli and Jaimal Singh Kohli (Partners) carrying on business under the trade name Messrs. Diesel Parts (India) (for) Shri Jasbir Singh Kohli (Proprietor) carrying on business under the trade name Messrs. Diesel Parts (India), 7 Sooterkin Street, Calcutta (a); SL/4096A, 2-1-64 (b); 31-8-64 (e).

139. Messrs. Naffar Chandra Jute Mill Ltd., 171 Bipin Behari Ganguly Street, Calcutta (a); SL/325B, 24-9-41 (b); After the words consumable stores, (A) Coal, machine oil, mobil oil and transformer oil (c); 31-8-64 (e).

140. Messrs. Ram Autor Ghulwalawal and Sakuntala Agarwal carrying on business under the

trade name Messrs. Auto International, 10 Princep Street, Calcutta (a); SL/3667A, 20-6-61 (b); (A) Spanner, hackshaw blades and screw driver (d); 31-8-64 (e).

141. (S) Anil Kumar Saha, S. Saha and Santosh Kumar Saha carrying on business under the trade name Messrs. Special Stores (for) Anil Kumar Saha and S. Saha carrying on business under the trade name Messrs. Special Stores, 47 Baitakhana Road, Calcutta (a); SL/3398A, 10-6-59 (b); 1-9-64 (e).

142. Shri Manish Chandra Sen Gupta carrying on business under the trade name Messrs. Electrical & Industrial Engineering Co., 35 Chittaranjan Avenue, Calcutta, (D) Calcutta (1) (a); (S) SL/4227A (for) SL/314B (b); 1-9-64 (e).

143. Messrs. Modern Sports (Private) Ltd., 32B Ramnath Kabiraj Lane, Calcutta (a); SL/4128A, 9-3-64 (b); (A) Bludder, nets, raket, ludo, carrommon, bat, stiker, inflators, anklet, knee caps, packing wood (d); 1-9-64 (e).

144. Messrs. Railway Supply Corporation (Private) Ltd., 10 Ganesh Chandra Avenue, Calcutta (a); SL/2214A, 25-7-51 (b); (A) Hinges, tower bolts, brass burners, brass burner and reservoir for platform lamps, wax sealing, nails, bolts and nuts, towels, napkins, pardas for doors and windows, wool worsted, blankets, ice containers, buckets (water and fire), glass sheets and plates, mirrors, spanners, screw drivers, chisels, augurs, brass dippers for water, handles (wooden), lock pad i. g. and brass, locks almirah iron and brass, pliers cuttings, railway buttons and scrolls, bamboo-male, buskets (cane), brooms, shellac, lac buttons, chamois leather, burners signals, wick tape, wick castor, cocoanut oil, tools, diamond glazier, purdahs and tatties khus khus, paulins, tents, chicks bamboo, fringes china mattings for punkhas, caps and hats, pins cutter and taper, screws (wood, iron and brass), spirit levels, cotton wool, cotton padding, yarn wicking unsizing, brushes lining, and lettering, knives lock joint, scissors, cloth bunting red and green and flags, ropes (coir, manila, sisal, cotton and jute), hessian cloth, canvas hemp, flax, cotton and jute, twine jute, flax and hemp, twine, pencil, jugs enamelled, iron and aluminium, utensils aluminium, brass and gun metal, carbon paper, ribbons, stationery articles, hose leather and cotton, newar cotton, coir fibre loose, washers iron and galvd., reds brass, brass sheets, copper sheets, netting wire, chalk white, cane rattan and split, molasses, hirakasis, alum crystals, bore, copper sulphate, line clear cane, camphor, glass curbed red and green for hand signal lamps, signal lamps, sponges, signal and interlocking parts, needles curved and straight for upholstery, sanitary fittings viz., commode, crockery, cutlery, glazed tiles, hides, bones cuttle fish, stamps rubber (revolving) emery cloth, paper and tape, glass paper and cloth, petromax lamps and parts, chemicals heavy and light, acids, gas, iron and steel, brass and coppers, ferrous and non-ferrous metals, plastic (raw and finish), zips, buttons, hooks, brass iron, nickles, mirrors, badges, brass, cutter iron, electrical goods, machinery all types, motor parts, ropes, leather goods and manufactured leather items, aresole products cosmetics, umbrellas, rubber goods finished and raw, glass sheet, plate (d); 2-9-64 (e).

145. Messrs. Alpha Radios & Novelties (Private) Ltd., 8 Madan Street, Calcutta (a); SL/1987A, 22-8-50 (b); (A) Spare parts, fittings, accessories required in connection with sale of pettrolium gas under the trade name Burshane (d); 2-9-64 (e).

146. Md. Siddique Goreja carrying on business under the trade name National Leather Co., (S) 6 Bentinck Street, Calcutta (for) 7A Bentinck Street Calcutta (a); (S) SL/4229A (for) RB/1071A (b) 3-9-64 (e).

147. Messrs. Novneet Mohanta, Vimal Chandra Mohanta and Naveen Chandra Mohanta (Partners carrying on business under the trade name Mohanta Enterprise, 32 Jannagore Road, Serampore, Hooghly (a); SP/103B, 31-7-61 (b); (A) Alumino ferric (d) 5-9-64 (e).

148. (S) Messrs. Dhrub Narayan Singh, Makhan Singh and Radhakant Singh (Partners) carrying on business under the trade name Dhruba & Co. (for Dhruba & Co., Makhla, Hooghly (a); SP/1208A 21-2-59 (b); 5-9-64 (e).

149. (S) Shri Abed Jan (Proprietor) carrying on business under the trade name Messrs. Bengal Clock Company (for) Abid Jan and Shamim Ahmed Chandana (Partners) carrying on business under the trade name Messrs. Bengal Clock Company, 10 Phul Bagan Road, Calcutta (a); TL/2607A, 31-8-62 (b); 11-9-64 (e).

150. (S) Shri Gehimal Tahilram (Proprietor) carrying on business under the trade name Messrs. Bombay Silk Stores (for) Bombay Silk Stores, D-71 New Market, Calcutta (a); TL/440A, 27-9-41 (b); (D) Piece goods, leather bags, ladies bags of all sorts, ladies paradales, ladies readymade apparals, irony ware, brass ware readymade goods, wooden articles, sand wood articles, e. p. n. s. articles, precious stones, (A) Art silk, woollen piece goods, cotton piece goods, silk, handloom art silk and pure silk sarees (d) 11-9-64 (e).

151. (S) Shri Ayodhya Prosad (Proprietor) carrying on business under the trade name Messrs. Hiralal Jawaharlal (for) Messrs. Hiralal Jawaharlal, 28 Market Street, Calcutta (a); TL/1767A, 11-8-52 (b), 11-9-64 (e).

152. (S) Shrimati Hazra Bi (Proprietress) carrying on business under the trade name Messrs. M. S. Watch Co. (for) Messrs. Shri Aftab Ahmed and Shri Anisur Rahman carrying on business under the trade name Messrs. M. S. Watch Co., 11/2 Lindsay Street, Calcutta (a); TL/2837A, 24-8-64 (b); 14-9-64 (e).

153. Messrs. R. P. Sen (Private) Ltd., 31 Dharamtolla Street, Calcutta (a); TL/1848A, 3-10-51 (b); (A) Parts of watches, time pieces, photo film, flash gun (d); 14-9-64 (e).

154. (S) Sarbasri Jethanand and Jamnadas carrying on business under the trade name Messrs. C. Mulchand (for) Sarbasri Jethanand, Vashdevlal and Jamnadas (Partners) carrying on business under the trade name Messrs. C. Mulchand, A-18 New Market, Calcutta (a); TL/1312A, 25-10-49 (b); 17-9-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 313 C. T,—24th September 1964—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates,

(c) Goods for use in manufacture in West Bengal for sale,

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Prem Agencies. 9 Old Court House Street, Calcutta (a); EL/3334A, 13-11-59 (b); Paper and board, electrical goods, colliery and mill stores machineries and tools, coal, limestone, limestone powder and fire bricks (d); 12-9-64 (e).

2. Messrs. Ganeshlall Hiralall, 19 Jaliapara 2nd Bye Lane, Salkia, Howrah (a); HW/702A, 8-5-46 (b); Woods, iron scrap, etc. and, (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of door, window, bench, chair (c); New and old iron scrap, wood and metal (d); 12-9-64 (e).

3, Mrs. Bela Sarkar carrying on business under the trade name J. Sirkar & Sons, 18A G. T. Road, South (Howrah Maidan), Howrah (a); HW/2208A, 9-1-61 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales Tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale; (i) Gold and silver ornaments (c); 14-9-64 (e).

4. Shrimati Harwant Kaur Jaswal and Tara Singh Jaswal carrying on business under the trade name Cupuj Industries, 8 K. D. Jalan Road, P. O. Ghusury, Howrah (a); HW/2043A, 5-10-59 (b); Machine tools, hardwares, paints, inspection tools, electrical fittings, and electric motors (d); 15-9-64 (c).

5, Shri Paresh Chandra Banerjee, carring on business under the trade name Messrs. Paresh Ch. Bansrjee, 20/1 Shalimar Road. P. O. Botanical Garden, Howrah (a); HW/1969A, 15-12-58 (b); Cement (d); 15-9-64 (e).

6. Messrs. Gopal Chand Gouri Shankar, Dhupguri, Jalpaiguri (a); JP/257A, 13-7-43 (b); Cloth piece goods, umbrella, sugar, atta, flour, sugarcandy, dal and pulses, groundnut, matches, cigarettes, gunny bags, paddy, rice, salt, spices, soap, biri, stationery, kerosin, mustard oil, coconut oil, linseed oil, gold, silver, c. i. sheet, screws and chakti, bolt and nuts, patent nails, iron pans and buckets, thread, molasses, tobacco, mustard seed, ghee, tea, chalni, treakle (d); 15-9-64 (e).

7. Messrs, Rubber Accessories (Private) Ltd carrying on business under the trade name Messrs. Rubber Accessories (Private) Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/3374A, 20-9-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) All kinds of industrial materials made from rubber (c); 5-9-64 (e).

8. Shri Bipul Chandra Nag (Proprietor) carrying on business under the trade name Messrs. B. Nag & Co., 47 Amherst Street, Calcutta-9 (a); MK/3247A, 21-2-61 (b); Paper (d); 12-9-64 (e).

9, Shri Puran Chandra Burman (Proprietor) carrying on business under the trade name Messrs. Bengal Soap Factory, 41 Narkeldanga North Road, Calcutta (a); MK/3429A, 1-5-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Washing soap for sale (c); 12-9-64 (e),

10. Shri Kunshi Rama Longani, Shri Biswanath Longani, Shri Ajudia Nath Longani, Shri Dwarka Nath Longani and Shri Krishnalal Longani (Partners) carrying on business under the trade name Messrs. Kashi Ram Vishwanath Longani, 8/1 Balmukund Macker Road, Calcutta (a); MK/2820A, 18-11-57 (d); Dry fruits, tin (ranja), jute yarn, katha glyseaza (d); 17-9-64 (e).

11. Messrs. Calcutta Co. Ltd., 372/4 Rursa Road, South, Calcutta-33 (a); PG/2911A, 10-5-64 (b); All equipments and materials for the purpose of buildings, road construction and land development (d); 8-9-64 (e).

12, Messrs. Narsinghdas Gupta and Satya Pal Gupta carrying on business under the trade name Sivanand Trading Company, 18C Sukeas Lane, Calcutta (a); RB/1256A, 31-8-61 (b); Jute twine, hessian cloth and bags made of jute board (d); 16-9-64 (e).

13, Messrs. Panchanan Ghosh & Sons, 181/4 Upper Circular Road, Calcutta-4 (a); SH/2438A, 8-6-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz., chhana, milk, sugar, vanaspati, atta, suji, flour and oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below, Sweetmeats for sale (c); 15-9-64 (e).

14. The Pabna Cotton Mills (Private) Ltd., 2 Duttapara Lane, Calcutta-6 (a); SH/1405A, 8-4-49 (b); Hosiery fabrics and A and B. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery goods for sale (c); Hosiery fabrics and hosiery goods (d); 16-9-64 (e).

15. Sarbashri Biswanath Markara, Bidyadevi Khatan and Shantidevi Khatyn carrying on business under the trade name Messrs, Binode Dipak Co., 26 Chittaranjan Avenue, Calcutta (a); SH/3702A. 25-1-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Magnesium carbonate, sodium sulphate, magnesium sulphate, blank fix, copper sulphate, alum, ferrous sulphate and other allied light and heavy chemicals, calcium silicate (c); 31-8-64 (e).

16. Shri P. Gorges Varghese carrying on business under the trade name Messrs, Sales Link & Co., 4 Princep Street, Calcutta (a); SL/3787A. 14-12-61 (b); Raw rubber (d); 31-8-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 316 C. T.—24th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasri Rawail Singh and Budh Singh carrying on business under the trade name Manjit Cycle Store, Hutton Road, P. O. Asansol, Dist. Burdwan (a); 759A(AS) (Central), 24-8-64 (b); Radio and its parts, sewing machines and parts thereof (c).

2. Sarbasri Chittaranjan Mukherjee, Abani Mukherjee, Ramgopal Mukherjee and Niharendu Mukherjee carrying on business under the trade name Mukherjee Electro House, Bastin Bazar, P. O. Asansol, Dist. Burdwan (a); 760A(AS) (Central), 25-8-64 (b); Lamps, wires, cables, porcelain pipe, main switch, conduit pipe and accessories, ceiling rose, socket, switch, choke, plug top, holders, lamp fittings, tape, fuses, table lamp, teak wood batten and boards, connectors, screws, link clip, nail, detofix, heater element and base, sheds, brackets, steel petti, bell, buzzar, fans, electric motor, meter (c).

3. Sarbasri Satnam Singh, Darshan Singh, Tarlok Singh, Gurbachan Singh, Hardih Singh and Ujal Singh carrying on business under the trade name Messrs. Burnpur Benefit Finance Co., Burnpur Road, P. O. Burnpur, Dist. Burdwan (a); 761A(AS) (Central), 27-8-64 (b); Radios, radio parts and accessories, cycle, cycle parts and accessories, steel and wooden furniture (c).

4. Shri Shankar Pd. Gupta carrying on business under the trade name Messrs. National Agency, Pacca Bazar, P. O. Asansol, Dist. Burdwan (a); 762A(AS) (Central), 27-8-64 (b); Medicine (c).

5. Sarbasri Sujanlal Tuteja and Sikendarlal Tuteja carrying on business under the trade name Messrs. Rita Cycle Stores, R. C. Banerjee Lane, P. O. Asansol, Dist. Burdwan (a); 763A(AS) (Central), 27-8-64 (b); Cycle, cycle parts, sewing machine and its parts, radio, radio parts (c).

5a. Md. Hossain carrying on business under the trade name Messrs. Fancy Shoe Store, G. T. Road, Asansol (a); 767A(AS) (Central), 7-9-64 (b); Shoes and chappals (c).

6. Messrs. Suhrit Kisore Roy, Jyoti Prosad Mitra and Subodh Kumar Mitra carrying on business under the trade name Messrs. Machinists, Engineers and Designers, 198 Rash Behari Avenue, Calcutta-29 (a); 859A(BH) (Central), 4-9-64 (b).

7. Shri Jagadish Chandra Das carrying on business under the trade name Messrs. Printers Plates, 26B Christopher Road, Calcutta-46 (a); 860A(BH) (Central), 4-9-64 (b).

8. Shri Sukhbir Singh carrying on business under the trade name Sukhbir Singh & Sons, 55 Canning Street, 'B' Block, 3rd floor, Calcutta (a); 1523A(CL) (Central), 4-9-64 (b).

9. Shri Sudhangshu Kumar Samaddar (Proprietor) carrying on business under the trade name Bengal & Assam Agencies, 1 British Indian Street, Calcutta (a); 882A(EL) (Central), 17-9-64 (b).

10. Shri Ramniwas Gupta carrying on business under the trade name Messrs. Krishna Iron Store, 135 Girish Ghose Road, Belur, Howrah (a); 955A(HW) (Central), 12-9-64 (b).

11. Shri Yudhisthirlal Agarwala carrying on business under the trade name Messrs. Yudhisthirlal Agarwala, 1 Girish Ghose Road, Belur, Howrah (a); 956A(HW) (Central), 12-9-64 (b); G. p. sheets (c).

12. Messrs. B. M. Thacker, J. K. Goswami and P. T. Thacker carrying on business under the trade name V. K. Metal Works, Shed No. L-39, Industrial Estate, Dassnagar, Howrah a); 957A(HW) (Central), 12-9-64 (b); Raw materials other than declared goods for the manufacture of aluminium wares (d).

13. Shri Dhananjoy Ghosh carrying on business under the trade name Messrs. Ganesh Durga Iron Works, 2 Makardah Road, Howrah (a); 958A(HW) (Central), 12-9-64 (b); Raw materials other than declared goods for the manufacture of pinions, sluice valves and machinery parts (d).

14. Messrs. Anil Kr. Banerjee and Sitaram Poddar carrying on business under the trade name Fibre Manufacturing Corporation, 55 J. N. Mukherjee Road, Salkia, Howrah (a); 959A(HW) (Central), 14-9-64 (b); Raw materials other than declared goods for the manufacture of twines, ropes and nets (d).

15. Shri Surendra Kumar Goenka, Shrimati Preeti Lata Singh, Shrimati Bhagwati Devi Goenka and Shrimati Indumati Goenka carrying on business under the trade name Messrs. Electronic Agencies, 22 Canning Street, Calcutta (a); 1581A(LR) (Central), 2-9-64 (b); Radios (c).

16. Sarbasri Chandra Kishore Kejriwal, Ranipratap Jajodia and Kumari Sadhana Kejriwal (minor) and Kumari Priyadarshani Kejriwal (minor) carrying on business under the trade name Messrs. India Paper Trading Co., 7 Lyons Range, Calcutta (a); 1582A(LR) (Central), 4-9-64 (b).

17. Sarbasri Pannalal Metha and Pratapray Metha carrying on business under the trade name Messrs. P. Bhogilal & Bros., 23/39 Canning Street, Calcutta (a); 1583A(LR) (Central), 5-9-64 (b); Writing pad, envelopes (c).

18. Sarbasri Udaichand Singhee and Sobha Chand Singhee carrying on business under the trade name Messrs. R. K. Trading Corporation, 25 Swallow Lane, Calcutta (a); 1584A(LR) (Central), 5-9-64 (b); Raw jute (c).

19. Sarbasri Sunil Kumar Sanyal, Nishi Kanta Das, Sahadeb Laha and Jimutendra Nath Sarkar carrying on business under the trade name Messrs. States Engineering Corporation, 10 Canning Street, Calcutta (a); 1585A(LR) (Central), 11-9-64 (b).

20. Shri Mannalal Jain carrying on business under the trade name Messrs. M. B. Trades Corporation, 21B Canning Street, Calcutta (a); 1586A(LR) (Central), 16-9-64 (b).

21. Shri Dilip Kr. Roy, Shri Ranjit Kr. Chakraborty and Shri Malay Chatterjee carrying on business under the trade name Messrs. R. D. M. & Co., 217 Bidhan Sarani, Calcutta, Asansol (1) (a); 112B(MK) (Central), 12-9-64 (b).

22. Shrimati Ashalata Sarkar (Proprietress) carrying on business under the trade name Messrs. Asha Hardware Stores, Kalibari Road, Raiganj, West Dinajpur (a); 261A(ML) (Central), 11-9-64 (b); Buckets (c).

23. Shri Sitaram Omprokash Agarwalla (Proprietor) carrying on business under the trade name Messrs. Bansidhar Agarwalla, 65 Pandit Purusottam Ray Street, Calcutta (a); 1031A(MR) (Central), 11-9-64 (b); Ribbons, lace, button, elastics, embroidery goods tassels, thread and jari (c).

24. Messrs. Sagarmal Malpani and Parmeshwarlal Saboo carrying on business under the trade name Malpani Dresses, 218 Mahatma Gandhi Road, Calcutta (a); 1032A(MR) (Central), 15-9-64 (b).

25. Mahamaya Metal Products (Private) Ltd., 32 Sultan Alam Road, Calcutta-33 (a); 832A(PG) (Central), 31-8-64 (b).

26. EMKE Pharmaceuticals (Private) Limited, 11 Prince Anwar Shah Road, Calcutta-33 (a); 833A(PG) (Central), 31-8-64 (b).

27. Shri Ajit Kumar Ghosh carrying on business under the trade name Ajit Kumar Ghosh, Basirhat Bazar Para, P. O. Basirhat, 24-Parganas (a); 834A(PG) (Central), 31-8-64 (b); Cement (c).

28. Messrs. Sambhunath Sinha and Tarun Coomer Ghose carrying on business under the trade name Excel Enterprises, 9B Ram Krishna Lane, Calcutta-3 (a); 1152A(SH) (Central), 11-9-64 (b).

29. Shrimati Meera Bose carrying on business under the trade name Chemical & Engineering Corporation, 55/B Shyampukur Street, Calcutta-4 (a); 1155A(SH) (Central), 14-9-64 (b); Chemical, metal, electric and mechanical goods, machine parts for use in the manufacture of chemical and chemical plants (d).

30. Shrimati Indrani Adhya carrying on business under the trade name Biva, 110/1 Cornwallis Street, Calcutta-4 (a); 1156A(SH) (Central), 14-9-64 (b); Dhuti, jari, readymade garments, hosiery, woollen goods, hangers (c).

31. Messrs. Sailendra Kr. Chakraborty, Kalidas Mookherjee and Sefali Banerjee carrying on business under the trade name East End Accumulator Co., 13A Uma Kanto Sen Lane, Calcutta-30 (a); 1157A(SH) (Central), 15-9-64 (b).

32. Messrs. Ram Chandra Dhanuka and Murlidhar Dhanuka carrying on business under the trade name Dhanuka Traders, 50 Nimtollaghat Street, Calcutta-6 (a); 1159A(SH) (Central), 16-9-64 (b); Bolts, nuts, washers (c).

33. Shanti Pada Mullick, Monilal Mullick and Haradhan Mullick carrying on business under the trade name Messrs. M. L. Stores, 6/7 Chandney Chawk 3rd Gate, 167/5 Dharamtolla Street, Calcutta (a); 1635A(SL) (Central), 28-8-64 (b).

34. Shri Chimanlal Bhichand Bilakhia carrying on business under the trade name Messrs. Paresh Automobiles, P-40 Princep Street, Calcutta (a); 1636A(SL) (Central), 1-9-64 (b); Motor parts and accessories (c).

35. Shaik Abul Hossain (Proprietor) carrying on business under the trade name A. H. & Company, 6B Dehi Sreerampur Road, Calcutta (a); 923A(TL) (Central), 12-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Transistor radio set, transistor radio coil and transformer (d).

36. Shri Gopeswar Mukherjee (Proprietor) carrying on business under the trade name Bells Chemical Products, 24 Dr. Suresh Sarker Road, Calcutta (a); 924A(TL) (Central), 14-9-64 (b).

S. K. BOSE, Commissioner.

No. 317 C. T.—24th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Matadin Gharia, Babulal Gharia and Ramchandra Gharia carrying on business under the trade name Sewkarandas Matadin, P. O. Neamatpur, Dist. Burdwan (a); 130A(AS) (Central), 20-7-57 (b); (A) Groundnut oil (c); 7-9-64 (h).

2. (S) Shrimati Rakmani Bai Seth carrying on business under the trade name Jain Stores (for) Shri Mansukhlal K. Seth carrying on business under the trade name Jain Stores, P. O. Neamatpur, Dist. Burdwan (a); 643A(AS) (Central), 20-11-61 (b); 10-9-64 (h).

3. Shri Kaluram Sikhwal and Shri Ranglal Sharma carrying on business under the trade name Shree Kanta Stores, 71 Canning Street, Calcutta (a); 1159A(AT) (Central), 10-2-61 (b); (A) Condensed milk (c); 12-9-64 (h).

4. Sales & Industries Private Ltd., 34 Armenian Street, Calcutta (a); 1268A(AT) (Central), 5-8-57 (b); (A) Distilled terpentine (c); 15-9-64 (h).

5. Shri Nalin Kumar T. Vora carrying on business under the trade name Nalin Kumar & Bros., 71 Canning Street, Calcutta (a); 1156A(AT) (Central), 9-2-61 (b); (A) Wire rope, spring balance (c); 16-9-64 (h).

6. Messrs. Chhabildas Maya Chand Shah and Mansukhlal Mayachand Shah carrying on business under the trade name C. M. Shah & Co., 3 Portuguese Church Street, Calcutta (a); 1162A(AT) (Central), 6-12-58 (b); (A) Groundnut oil, til oil, cocoanut oil, koral (c); 16-9-64 (h).

7. Shri Gokul Chand Mundra, Shri Sagarm Tiwari and Shri Pyarelal Tiwari (Partners) carryir on business under the trade name Jee Pee Plastic 71 Canning Street, Calcutta (Room No. B-204); (/ 71 Canning Street (Room No. C-103), Calcutta (a (S) 100B(AT) (Central) (for) 1352A(AT) (Centra (b); 17-9-64 (h).

8. (S) Messrs. Mewalal Podder, Radhashyar Podder and Omprakash Podder carrying on busine: under the trade name Messrs. Poddar Sanitary Work (for) Poddar Sanitary Works, 50 Chingrighatta Roac Calcutta-15, (A) Calcutta-1 (a); (S) 116B(BH (Central) (for) 126A(BH) (Central) (b); 4-9-64 (h).

9. Messrs. Associated Bright Machine Toc Makers (India) Ltd., (S) 21 Camas Street, Calcutta-1 (for) 6 Old Post Office Street, Calcutta (a); (S 861A(BH) (Central) (for) 137A(EL) (Central) (b) 7-9-64 (h).

10. Messrs. Credit Union Co-operative Enterpri ses Ltd., 2/1 Harrington Street, Calcutta (a); 29A(BH (Central), 21-6-57 (b); Insert Yeast after the word "Essences" (d); 7-9-64 (h).

11. (S) Messrs. Abraham Salome Judah and Charles Judah carrying on business under the trade name Messrs. Industrial Plastics (India) (for) Messrs Industrial Plastics (India), 17 Park Street, Calcutta-16 (a); 135A(BH) (Central), 8-7-64 (b); 8-9-64 (h).

12. Shri Bhujendra Nath Roy Choudhury carrying on business under the trade name Messrs. Aloke & Brothers, 5B Dover Lane, Calcutta-29 (a); 800A(BH) (Central), 21-6-57 (b); (A) Hammer (c), 7-9-64 (h).

13. Messrs. Rasiklal Kasturchand Kuvadia and Mangaldas Kasturchand Kuvadia carrying on business under the trade name Parag Optical Co., (S) 14 Lower Chitpur Road, Calcutta (for) 44/45 Ezra Street, Calcutta (a); 237A(CL) (Central), 29-6-62 (b); 4-9-64 (h).

14. (S) Basir Ahmed, Aftab Alam, Faiyaz Ahmed, Safihan Bibi and Khalil Ahmed carrying on business under the trade name S. K. Basir & Co. (for) Basi Ahmed, Noorjahan, Safihanbibi, Mohd. Hasnain an Mohd. Ibrahim carrying on business under the trad name S. K. Basir & Co., 12 Harin Bari 2nd Lane Calcutta (a); 1129A(CL) (Central), 12-8-61 (b); 5-9-64 (h).

15. (S) Messrs. Yahyabhai Taiyabally and Sabbirbhai Hussain Yahyabhai carrying on business under the trade name Yahya & Sons (for) Messrs. Yahya- bhai Taiyabally, Sabbirbhai Hussain Yahyabhai and Mohamed Hussain Yahyabhai carrying on business under the trade name Yahya & Sons, 43 Phears Lane, Calcutta (a); 1347A(CL) (Central), 16-6-60 (b); 5-9-64 (h).

16. Messrs. Dayalal Jamnadas Shah and Ramniklal Jamnadas Shah carrying on business under the trade name Messrs. R. J. Shah & Co., P-15 New C. I. T. Road, Calcutta (a); 1140A(CL) (Central), 11-10-61 (b); (A) Grain powder (c); 5-9-64 (h).

17. (S) Md. Qamruddin carrying on business under the trade name Calcutta Leather & Holdall Works (for) Messrs. Calcutta Leather & Holda

Works, 3 Balai Dutta Street, Calcutta, (A) Calcutta-1 (a); (S) 108B(CL) (Central) (for) 783A(CL) (Central) (b); 9-9-64 (h).

18. Jewraj Chunilal & Co. (Private) Ltd., 161/1 Harrison Road, Calcutta (a); 411A(CL) (Central), 6-7-57 (b); (A) Lubricating oil and grease (c); 9-9-64 (h).

19. Shri Mohanlal Daga (Proprietor) carrying on business under the trade name D. Mohanlal & Co., 138 Canning Street, Calcutta (a); 1741A(CR) (Central), 19-5-64 (b); (A) Ball bearings (c); 4-9-64 (h).

20. Messrs. The Tinplate Dealers Association (Private) Ltd., 138 Canning Street, Calcutta (a); 444A(CR) (Central), 4-7-57 (b); (A) Iron and steel (c); 4-9-64 (h).

21. Shri Ratanlal Chopra (Proprietor) carrying on business under the trade name Messrs. Kanak Kumar Ashoke Kumar, 133 Canning Street, Calcutta (a); 1477A(CR) (Central), 19-2-62 (b); (A) Craft paper after the words "Cork sheet" (d); 4-9-64 (h).

22. Shri Dinath Khandelwal carrying on business under the trade name Messrs. Eastern Trading Corpn., 38 Netaji Subhas Road, Calcutta (a); 1104A(CR) (Central), 24-9-58 (b); (D) Hardware, (A) (h).

23. Messrs. Radha Chemicals Co. Ltd., 3 Synagogue Street, Calcutta (a); 1355A(CR) (Central), 22-6-57 (b); (A) Bentonite after the words "Calsine magnasite" (c); (A) Coal and coke, lubricating oil, graphite packing, asbestos packing, round packings, cotton waste, cotton thread, paints in consumable stores, (A) Hair oil, cream, snow, brilliantine, pomade, nail polish, lipsticks, shampoo, glycerine, scents and essence after the words "Coal powder" (d); 5-9-64 (h).

24. Messrs. Metal Distributors Ltd., 38 Strand Road, Calcutta (a); 181A(CR) (Central), 25-6-57 (b); (A) Seamless steel tube (c); 7-9-64 (h).

25. Shri Daulat Ram Kumar (Proprietor) carrying on business under the trade name Messrs. S. Kumar Sons & Co., 72-73 Old Chinabazar Street, Calcutta (a); 1325A(CR) (Central), 21-7-60 (b); (A) G. m. valve, chain pulley block (c); 8-9-64 (h).

26. Messrs. The Asiatic Oxygen Acetylene Co. Ltd., 8 Dalhousie Sqr. East, Calcutta, (A) (i) Station Road, Durgapur, (ii) Ushagram, Asansol (a); (S) 128B(EL) (Central) (for) 86A(EL) (Central) (b); 11-9-64 (h).

27. Messrs. Asiatic Oxygen Ltd., 8 Dalhousie Sqr. East, Calcutta, (A) Ushagram, Station Road, Durgapur, Asansol (a); 119B(EL) (Central), 20-12-63 (b); (A) Oxy acetylene welding and cutting equipment and accessories, welding transformers and semi-automatic welding equipment, electrodes (c); 11-9-64 (h).

28. (S) Shrimati Tara Devi Modi (Proprietress) carrying on business under the trade name Davite Co. (for) E. L. Yates (Proprietress) carrying on business under the trade name Davite Co., 29 Waterloo Street, Calcutta (a); 231A(EL) (Central), 16-7-57 (b); 12-9-64 (h).

29. Messrs. Hindusthan Twyfords Ltd. carrying on business under the trade name Hindusthan Twyfords Ltd., 2 Wellesley Place, Calcutta (a); 825A(EL) (Central), 10-9-63 (b); (A) Sanitary wares and sanitary fittings (c); 12-9-64 (h).

30. Shri Surendra Nath Chopra and Shrimati Kamala Chopra (Partners) carrying on business under the trade name Messrs. Associated Cycle & Motor Agencies, 10 British Indian Street, Calcutta (a); 498A(EL) (Central), 18-1-58 (b); (A) White metals, gun metals, bronze and alloy, c. i. castings, tractor parts, diesel engine parts, stones for grinding, honing and valve refacing, cutting tools (c); 12-9-64 (h).

31. Shri Kashi Pati Ganguly (Proprietor) carrying on business under the trade name Messrs. K. G. Industries & Motor Parts Co., 6/1A British Indian Street, Calcutta (a); 338A(EL) (Central), 2-8-57 (b); (D) Hardware stores (c); 12-9-64 (h).

32. (S) Messrs. Basudev Kanoria, Sriram Kanoria, Kamala Devi Kanoria and Santosh Kr. Kanoria carrying on business under the trade name Lalchand Mahadeblal (for) Messrs. Lalchand Mahadeblal, 7 Hazarimal Shah Road, Salkia, Howrah (a); 239A(HW) (Central), 1-8-57 (b); 15-9-64 (h).

33. Messrs. Jagadish Prosad Jalan, Ramgopal Panwari and Satya Narayan Agarwala carrying on business under the trade name Bengal Welding Rod Company, 38 39 Joyabibi Road, Howrah (a); 93JA(HW) (Central), 21-7-64 (b); (A) Copper salt for the manufacture of welding rods and welding powder (d); 12-9-64 (h).

34. Messrs. Jagannath Prosad Agarwalla, Mahabir Prosad Tibrewalia and Ramwatar Agarwala carrying on business under the trade name Messrs. Shree Jogannath Flour Mills, (S) 89 Dr. Abani Dutta Road, Howrah (for) 7 2 Mackenjee Lane, Howrah, (A) Howrah (2) (a); (S) 94B(HW) (Central) (for) 580A(HW) (Central) (b); 15-9-64 (h).

35. Messrs. Bhanubhai Tapubhai Modi, Chandra Kant Bhai Chand Shah and Harkisen Jogiban Shah carrying on business under the trade name Usha Brasso Aluminium Industries, (S) 55 Dharamtola Road, Salkia, Howrah (for) 55 Dr. Abani Dutta Road, Howrah (a); 688A(HW) (Central), 4-5-62 (b); 15-9-64 (h).

36. Shri Ramnath Gupta (Proprietor) carrying on business under the trade name Sunder Shaw Ramesh Chand, 168A Cotton Street, Calcutta (a); 1097A(JK) (Central), 22-4-64 (b); (A) Sat Isabgul (Isabgul bhusi) (c); 11-9-64 (h).

37. Messrs. Satya Narayan Kotriwalla, Probhudayal Kotriwala and Sm. Sumti Devi Kotriwala carrying on business under the trade name Messrs. Haranathrai Bansi, (S) 131 Cotton Street Calcutta (for) 65 Lower Chitpore Road, Calcutta (a); (S) 1117A(JK) (Central) (for) 46A(RJ) (Central) (b); 12-9-64 (h).

38. Shri Rampur Sharma (Proprietor) carrying on business under the trade name Messrs. Dindayal Ramrup 15/1 Sovaram Bysack Street, Calcutta (a); 947A(JK) (Central), 15-12-61 (b); (A) Pipe, pipe cuttings and pipe fittings (c); 14-9-64 (h).

39. Sarbasri Lakshinarayan Ramniwas, Raghubir Sharan Jain and Kanhiyalal carrying on business under the trade name Messrs. Laksmi Narayan Ramniwas, 18 Netaji Subhas Road, Calcutta (a); 613A(LR) (Central), 24-8-57 (b); (A) (1) Bars and rods squares, rounds, flats, hexagons, octagons, (2) Joists, beams, angles, tees, zed, channels, bulb angles, hoops, box strappings, (3) Plates, chequered plates, plate circles, (4) Sheets—black and galvanised—plain and corrugated and sheet circles, (5) Tin plates, tern plates and black plates, (6) Pipes and tubes—galvanised and black and pipe fittings, (7) Rails, fish plates, tie rods, bolts, nuts, rivets, crossings, skippers, sleeper bars, crow bars, dog spikes, draw bats, fencing posts, spring steel laminated volute, helical and spiral axles, wheels, tyres, axles boxes and bearings, (8) Wire—black and galvanised wire ropes and wire rods, (9) Billets, blooms, slabs, ingots, sheet bars and tin bars, (10) Alloy special, tool and spring steel plates, sheets, bars, flats and hoops, (11) Pig iron (including crop ends), (12) Industrial scrap, re-rolling scrap and remelting scrap-used and unused (c); 28-8-64 (h).

40. Messrs. Crew & Company Ltd., 4 Fairlie Place, Calcutta, (A) G. T. Road, Asansol, Dist. Burdwan a); (S) 163B(LR) (Central) (for) 24A(LR) (Central) (b); 29-8-64 (h).

41, Messrs. Arun General Industries Ltd., 15 India Exchange Place, Calcutta (a); 1465A(LR) (Central), 1-8-63 (b); (D) When purchased from Messrs. Hindusthan Steel Ltd., Rourkela (Orissa) (c); 29-8-64 (h).

42. Shri Dawood Salebhoy Choonawala carrying on business under the trade name Messrs. Phoenix Machinery Stores, 28 Strand Road, Calcutta (a); 1463A(LR) (Central), 31-7-63 (b); (A) Diesel engine parts and accessories (c); 31-8-64 (h).

43. (S) The British India Tea Co. Ltd. (for) Messrs. British Indian Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 769A(LR) (Central), 5-12-57 (b); 29-8-64 (h).

44. (S) The Sephinjuri Bheel Tea Co. Ltd. (for) Messrs. Sephinjuri Bheel Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 771A(LR) (Central), 5-12-57 (b); 29-8-64 (h).

45. Shri Anantray M. Sanghvi carrying on business under the trade name Messrs. Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); 1529A(LR) (Central), 2-4-64 (b); (A) Diesel engine and spares, electric motors (c); 3-9-64 (h).

46. (S) Shri Sohanlal carrying on business under the trade name Messrs. National Mills Supply Co. (for) Sarbasri Mohanlal Assaram, Sohanlal Rashanlal and Monoharlal carrying on business under the trade name Messrs. National Mills Supply Co., 20 Netaji Subhas Road, Calcutta (a); 122A(LR) (Central), 22-6-57 (b); 5-9-64 (h).

47. Messrs. Ramniwas Sarogi, Lakshman Prasad Bubna and Sm. Sukuntala Debi Kasera carrying on business under the trade name Messrs. National Minerals Co., 8 Lyons Range, Calcutta (a); 1514A(LR) (Central), 30-1-64 (b); (A) Dolomite (c); 5-9-64 (h).

48. Sarbasri Poonumchand Bagri, Saroop Chand Bagri and Narayan Das Bagri (Partners) carrying on business under the trade name Messrs. Industrial Enterprise, 10 Canning Street, Calcutta (a); 1321A(LR) (Central), 23-4-62 (b); (A) Pressphone paper (c); 5-9-64 (h).

49. (S) Mrs. Khadija Mohammedbhoy, Shri Abdul Hussain Alibhoy Saleh and Shri Mozar Torabhoy Motiwala carrying on business under the trade name Messrs. Mahde Engineering Stores (for) Shri Mozarbhoy T. Motiwala carrying on business under the trade name Messrs. Mohde Engineering Stores, 10 Canning Street, Calcutta (a); 12e3A(LR) (Central), 25-1-62 (b); 5-9-64 (h).

50. (S) Mrs. Lilian Cleaver, Miss Grace Murial Stephens and Mrs. Marjorie Joan Eymore carrying on business under the trade name Messrs. Great Eastern Coal Co. (for) Great Eastern Coal Co., 2 Royal Exchange Place, Calcutta (a); 23A(LR) (Central), 13-6-57 (b); 7-9-64 (h).

51. Merrs. Sitaram Agarwal, Ram Bilash Agarwal and Shree Niwas Agarwal carrying on business under the trade name Messrs. Calcutta Steel & Industrial Stores, (S) 47 Netaji Subhas Road, Calcutta (for) 59 Netaji Subhas Road, Calcutta (a); 1162A(LR) (Central), 11-5-60 (b); 7-9-64 (h).

52. (S) The Jhanzie Tea Association Ltd. (for) Messrs. Jhanzie Tea Association Ltd., 21 Netaji Subhas Road, Calcutta (a); 766A(LR) (Central), 5-12-57 (b); 8-9-64 (h).

53. (S) The Jokai (Assam) Tea Co. Ltd. (for) Messrs. Jokai (Assam) Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 767A(LR) (Central), 5-12-57 (b); 8-9-64 (h).

54. (S) Amaresh Kumar Bose, Sudhansu Ray and Himansu Ray carrying on business under the trade name Messrs. Sakbry Engineering Corporation (for) Messrs. Sakbry Engineering Corporation, C-3 Clive Buildings, Calcutta (a); 862A(LR) (Central), 2-5-58 (b); 8-9-64 (h).

55. (S) Patel Volkart Private Ltd. (for) Patel Cotton Co. (Private) Ltd., 8 Netaji Subhas Road, Calcutta (a); 1290A(LR) (Central), 14-9-57 (b); 9-9-64 (h).

56. Messrs. Jatia Cotton Mills Ltd., 18 Netaji Subhas Road, Calcutta (a); 297A(LR) (Central), 4-7-57 (b); (A) Tamarind seed, split tamarind seed, tamarind seed starch (c); (A) Starch after the words "the dealer manufacture textile cloth, card board paper and hosiery goods" (d); 9-9-64 (h).

57. (S) Shri Mohanlal Tibrewalla and Shrimati Sharda Tibrewalla carrying on business under the trade name Messrs. Tibco Enterprise (for) Shri Mohanlal Tibrewalla (Proprietor) carrying on business under the trade name Messrs. Tibco Enterprise, 2 Clive Ghat Street, Calcutta (a); 1002A(LR) (Central), 17-2-59 (b); 11-9-64 (h).

58. Shri Pranlal Amritlal Vora carrying on business under the trade name Messrs. Laxmi Light House, 23 Canning Street, Calcutta (a); 1541A(LR) (Central), 14-5-64 (b); (A) Torch, vacuum flask, stove parts, stove, incandescent light parts (c); 16-9-64 (h).

59. Messrs. Ganga Prosad Jaiswal, Shree Ram Jaiswal, Lalta Prosad Jaiswal, Kamala Prosad Jaiswal and Jwala Prosad Jaiswal (Partners) carrying on business under the trade name Shreeram Lalta Prosad, 7/ Kailash Bose Street, Calcutta (a); 17A(MK) (Central), 24-5-57 (b); (S) Iron and steel defective and scrap (for) Hardware goods (c); 11-9-64 (h).

60. Shri Manindra Chandra Roy carrying on business under the trade name Messrs. Raebos Corporation, (S) 260 Vivekananda Road, Calcutta (for) 4 Commercial Buildings, Netaji Subhas Road, Calcutta (a); (S) 1214A(MK) (Central) (for) 1285A(LR) (Central) (b); 12-9-64 (h).

61. Shri Upendra Nath Paul carrying on business under the trade name Messrs. Bheba Engineering Works, (S) 22 Canal West Road, Calcutta (for) 14/2 Old Chinabazar Street, Calcutta (a); (S) 1215A(MK) (Central) (for) 976A(RB) (Central) (b); 12-9-64 (h).

62. Shri Roshanlal Mehetа (Proprietor) carrying on business under the trade name Messrs. Frank Traders, 1 Cornwallis Street, Calcutta-12 (a); 1123A(MK) (Central), 7-10-63 (b); (A) Silver nitrate, ammonium by-chromate, correcting pencils (c); 12-9-64 (h).

63. (S) Shri Abani Mohan Sen carrying on business under the trade name Messrs. A. M. & Co. (for) Messrs. A. M. Sen & Co., 5 Ariff Road, Calcutta (a); 372A(MK) (Central), 10-9-57 (b); 14-9-64 (h).

64. Sarbasri Nripendra Nath Gupta and Jagadish Ch. Sen (Partners) carrying on business under the trade name Messrs. Parvati Traders, 3A Kasi Bose Lane, Calcutta-6 (a); 947A(MK) (Central), 9-1-62 (b); (A) M. s. plates, m. s. sheets, m. s. flats, f. b. rails, r. s. joists, m. s. angles and m. s. rounds (c); 15-9-64 (h).

65. Shri Tarapada Bakshi (Proprietor) carrying on business under the trade name Messrs. B. Co. Chapnals, 1 Cornwallis Street, Room No. 6F, Calcutta (a); 1126A(MK) (Central), 18-10-63 (b); (A) Sole crepe after the words "polish and lasts" for use in process in the manufacture of "shoes and chappals" for sale after the word "Nil" (d); 16-9-64 (h).

66. Sarbasri Chitta Prasanna Kundu and Kamal Prasanna Kundu (Partners) carrying on business under the trade name Messrs. Kundu Brothers, 3 Rajmahal Road, Malda (a); 209A(ML) (Central), 13-11-61 (b); (A) Sindur, rubber goods, ghee and woollen goods (c); 12-9-64 (h).

67. Shri Prabhudayal Agarwalla carrying on business under the trade name Prabhudayal Gouri Sankar, 126 Railway Market, P. O. Kharagpur, Dist. Midnapore (a); 471A(MN) (Central), 1-5-64 (b); (A) Cocoanut oil (c); 9-9-64 (h).

68. (S) Shri Balwant Singh Arora carrying on business under the trade name Conduits & Metal Industries (for) Shri Balwant Singh Arora carrying on business under the trade name Conduit & Metal Industries, 181G Dum Dum Road, Calcutta-28 (a); 573A(PG) (Central), 24-12-62 (b); 31-8-64 (h).

69. (S) Messrs. Kushal Singh Damodar Sampat and Mahendra Kumar K. Parekh carrying on business under the trade name Superb Lightings (for) Kushal Singh Damodar Sampat and Mahendra K. Parekh (Partners) carrying on business under the trade name Messrs. Superb Lightings, (S) 24 Basanta Lal Saha Road, Calcutta-53 (for) 23 Debendra Ghosh Road, Calcutta-25 (a); (S) 831A(PG) (Central) (for) 343A(AL) (Central) (b); 31-8-64 (h).

70. (S) Messrs. Chanda Devi Mohta and Ramanand Kabra carrying on business under the trade name Mahesh Paper & Board House (for) Shrimati Chanda Devi Mohta carrying on business under the trade name Mahesh Paper & Board House, Basanta Lal Saha Road, Tollygunge, Calcutta-33 (a); 49B(PG) (Central), 13-10-61 (b); 1-9-64 (h).

71. Messrs. Synthetic Moulders Ltd., (S) 42 Biren Roy Road (West), Calcutta-34 (for) 53 Netaji Subhas Road, Calcutta (a); (S) 835A(PG) (Central) (for) 287A(LR) (Central) (b); 8-9-64 (h).

72. Messrs. S. H. Benson (India) Ltd., 2 Brabourne Road, Calcutta (a); 1018A(RB) (Central), 29-9-62 (b); (A) Memo pads (telephone index), turtle key chains, automatic telephone index (c); 11-9-64 (h).

73. Messrs. Sohanlal Jain Kanahialal Manot and Inderchand Shamsukha carrying on business under the trade name Lakshmi Paint Works, 14/2 Old Chinabazar Street, Calcutta (a); 98A(RB) (Central), 28-6-57 (b); (A) Ammonium bi-carbonate (c); 11-9-64 (h).

74. Messrs. Motilal Mohta and Balakidas Mohta carrying on business under the trade name Bengal Mineral Products, 14/2 Old Chinabazar Street, Calcutta (a); 1073A(RB) (Central), 28-6-63 (b); (A) Slate scrap and lime stone (c); 15-9-64 (h).

75. (S) Messrs. Indian Press Exchange Ltd carrying on business under the trade name Advertising & Sales Promotion Co. (for) Messrs. Advertising & Sales Promotion Co., P-35 India Exchange Place, Calcutta (a); 768A(RB) (Central), 4-11-59 (b); 16-9-64 (h).

76. Messrs. Chhel Beharilal Sharma and Kamala Kochar carrying on business under the trade name Narendra & Co., 42 Pathuriaghata Street, Calcutta (a); 882A(SH) (Central), 2-12-61 (b); (A) Alta and nail polish (c); 14-9-64 (h).

77. Messrs. Kirparam Goel, Sitaram Goel and Dhoniram Goel carrying on business under the trade name R. K. Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) 1154A(SH) (Central) (for) 701A(JK) (Central) (b); 14-9-64 (h).

78. Messrs. Kirparam Goel, Sitaram Goel and Dhoniram Goel carrying on business under the trade name Shree Raghunath Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) 1153A(SH) (Central) (for) 1033A(JK) (Central) (b); 14-9-64 (h).

79. (S) Shri Mohit Mohan Dey carrying on business under the trade name Deson Optical Co. (for) Messrs. Deson Optical Co., (S) 6B Kalicharan Ghose Road, Calcutta-50 (for) 3 Jorgeswar Bose Lane, Calcutta (a); (S) 1158A(SH) (Central) (for) 377A(MK) (Central) (b); 16-9-64 (h).

80. (S) Shri Surendra Nath Chakraborty (Proprietor) carrying on business under the trade name Calcutta Stores (for) Messrs. Calcutta Stores, 134 Cornwallis Street, Calcutta (a); 566A(SH) (Central), 12-12-58 (b); (A) Wool (c); 17-9-64 (h).

81. Messrs. Iron & Metal Trader (Private) Ltd., 33 Chittaranjan Avenue, Calcutta (a); 298A(SL) (Central), 16-7-57 (b); (A) Zinc blowing (c); (A) Zinc blowing and ammonium chloride as raw materials for manufacturing zinc ingots (d); 28-8-64 (h).

82. Messrs. Indian & Foreign Trading Corpn. (Private) Ltd., (S) 4/1 Madan Street, Calcutta (for) 15A Clive Row, Calcutta (a); (S) 1634A(SL) (Central) (for) 1379A(LR) (Central) (b); 28-8-64 (h).

83. Shri S. R. Dasani carrying on business under the trade name Messrs. General Commercial Corporation, (S) 16 Ganesh Chandra Avenue, Calcutta (for) 20 Netaji Subhas Road, Calcutta (a); (S) 143A(SL) (Central) (for) 121B(LR) (Central) (b); 29-8-64 (h).

84. (S) Shri Anil Kumar Keshavlal Shah (Proprietor) carrying on business under the trade name Messrs. Shah Hardware Syndicate (for) Sarbasri Anil Kumar Keshavlal Shah and Atmlal Revashankar Ojha (Partners) carrying on business under the trade name Messrs. Shah Hardware Syndicate, 3 Bow Street, Calcutta (a); 1555A(SL) (Central), 6-3-64 (b); (A) Crucibles (c); 29-8-64 (h).

85. (S) Sarbasri Jasbir Singh Kohli and Jaimal Singh Kohli (Partners) carrying on business under the trade name Messrs. Diesel Parts (India) (for) Shri Jasbir Singh Kohli (Proprietor) carrying on business under the trade name Messrs. Diesel Parts (India), 7 Sooterkin Street, Calcutta (a); 1527A(SL) (Central), 2-1-64 (b); 31-8-64 (h).

86. (S) Shri Anil Kr. Saha, Shri S. Saha and Shri Santosh Kr. Saha carrying on business under the trade name Messrs. Special Stores (for) Anil Kr. Saha and S. Saha carrying on business under the trade name Messrs. Special Stores, 47 Bantakhana Road, Calcutta (a); 937A(SL) (Central), 14-8-59 (b); 1-9-64 (h).

87. Shri Mahendra Pratap Singh carrying on business under the trade name Messrs. B. S. Trading Co., P-50 Princep Street, Calcutta (a); 1578A(SL) (Central), 28-4-64 (b); (A) Motor parts (c); 1-9-64 (h).

88. Shri Manish Chandra Sen Gupta carrying on business under the trade name Messrs. Electrical & Industrial Engineering Co., 35 Chittaranjan Avenue, Calcutta (a); (S) 1637A(SL) (Central) (for) 128B(SL) (Central) (b); 1-9-64 (h).

89. Messrs. Alpha Radios & Novelties (Private) Ltd., 8 Madan Street, Calcutta (a); 624(SL) (Central), 20-6-57 (b); (A) Spare parts, fittings, accessories required in connection with sale of liquified petroleum gas under the trade name Burshane (c); 2-9-64 (h).

90. Md. Siddeque Goreja carrying on business under the trade name Messrs. National Leather Co., (S) 67 Bentinck Street, Calcutta (for) 7B Bentinck Street, Calcutta (a); (S) 1638A(SL) (Central) (for) 753A(RB) (Central) (b); 3-9-64 (h).

91. (S) Shri Abid Jan (Proprietor) carrying on business under the trade name Messrs. Bengal Clock Company (for) Sarbasri Abid Jan and Shamim Ahmed Jan (Partners) carrying on business under the trade name Messrs. Bengal Clock Company, 10 Phul Bagan Road, Calcutta (a); 779A(TL) (Central), 24-9-62 (b); 11-9-64 (h).

92. (S) Shrimati Hazra Bi (Proprietress) carrying on business under the trade name Messrs. M. S. Watch Co. (for) Messrs. Aftab Ahmed and Shri Anisur Rahman carrying on business under the trade name Messrs. M. S. Watch Co., 11/2 Lindsay Street Calcutta (a); 918A(TL) (Central), 24-8-64 (b); 1-9-64 (h).

93. Sarbasri Mukul Kumar Bose and Madan Mohan Ghosh (Partners) carrying on business under the trade name Messrs. Uma Engineering Works, 70A Dharamtolla Street, Calcutta (a); 68B(TL) (Central) 28-12-63 (b); (A) (1) Raw materials—Nil, (2) Plant machinery, spare parts and accessories, (3) Consumable stores, viz., nil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Spare parts for vessel, steam and oil engine spares, concrete mixture drums, piling, carving, trusses, columns, parline, oil tanks, water tanks, wheel burrows, troleys, refuse carts, nightsoil carts (d); 16-9-64 (h).

94. (S) Ismail Zabeehi, Shamoon Khamusi and Mr. Hassan Ali (Partners) carrying on business under the trade name Messrs. Elliot Stores, 80B Elliot Road, Calcutta (for) Ismail Zabeehi and Shamoon Khamusi (Partners) carrying on business under the trade name Messrs. Elliot Stores, 80B Elliot Road, Calcutta (a), 771A(TL) (Central), 29-8-62 (b); (A) Soap cases, combs, fancy goods made of plastic or alkathene (c), 16-9-64 (h).

95. (S) Sarbasri Jethanand and Jamnadas (Partners) carrying on business under the trade name Messrs. C. Mulchand (for) Sarbasri Jethanand Vasudevlal and Jamnadas (Partners) carrying on business under the trade name Messrs. C. Mulchand, A-18 New Market, Calcutta (a); 39A(TL) (Central), 18-6-57 (b); 17-9-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner

No. 31S C. T.—24th September 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Prom Agencies. 9 Old Court House Street, Calcutta (a); 596A (EL) (Central), 18-11-59 (b); Paper and board, electric goods, colliery and mill-stores, machines and tools and coal, limestone, limestone powder and firebricks (c); 12-9-64 (h).

2. Messrs. Sm. Harwant Kaur Jaswal and Tara Singh Jaswal carrying on business under the trade name Cupuj Industries, 8 K. D. Jalan Road, P. O. Ghusury, Howrah (a); 476A HW) (Central), 24-10-59 (b); Machine tools (c); 15-9-64 (h).

3. Messrs. Rubber Accessories (Private) Ltd., 14 Netaji Subhas Road, Calcutta (a); 1374A (LR) (Central), 29-9-62 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : (i) All kinds of industrial materials made from rubber (d), 5-9-64 (h).

4. Messrs. Mahendra Kumar Gupta, Ram Babu Agarwala and Shri Pyari Devi Shaw carrying on business under the trade name Messrs. Rajoo Battery Industries, 32 Gorachand Bose Road, Calcutta (a); 876A (MK) (Central), 17-5-61 (b); Separator (c) Separator (d); 14-9-64 (h).

5. Messrs. United Coal Corporation, 60 Jatindra Mohan Avenue, Calcutta (a); 3A (MK) (Central), 18-5-57 (b); Coal and coke (c); 14-9-64 (h).

6. Messrs. Narsinghdas Gupta and Satya Pal Gupta carrying on business under the trade name Sivanand Trading Company, 18-C Sukeas Lane, Calcutta (a); 942A (RB) (Central), 31-8-61 (b); Paper, board (c); 16-9-64 (h).

7. Sarbasri Biswanath Markara, Bidyadevi Khaitan and Shanti Devi Khaitan carrying on business under the trade name Messrs. Binod Dipak Co., 26 Chittaranjan Avenue, Calcutta (a); 1186A (SL) (Central); 16-3-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Magnesium carbonate, sulphates, blank fix, alum and chemicals (c); 31-8-64 (h).

8. Shri George Varghese carrying on business under the trade name Messrs. Sales Link Co., 4 Princep Street, Calcutta (a); 1272A (SL) (Central), 15-12-61 (b); Raw rubber (c); 31-8-64 (h).

S. K. BOSE, Commissioner.

No. 17399C.T.—7th October 1964.—Shri Manindra Chandra Chakraborty, Commercial Tax Officer, Grade II, of Howrah Charge, has been allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17401C.T. — 7th October 1964. — Shri Dhirendra Nath Ray, Commercial Tax Officer, Grade I, of Howrah Charge, has been allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17461C.T. — 7th October 1964. — Shri Saurendra Nath Das, Commercial Tax Officer, Grade II, of Shambazar Charge, was allowed earned leave for eight days from 28th August 1964 to 4th September 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17494C.T. — 8th October 1964.—Shri Madan Lal Das, Commercial Tax Officer, Grade II, of Asansol Charge, was allowed earned leave for twenty-six days from 20th July 1964 to 14th August 1964 under rule 167(a) of the West Bengal Service Rules, Part I. This is in cancellation of this office notification No. 13217C.T., dated 8th August 1964.

No. 17495C.T. — 8th October 1964.—Shri Mohit Kumar Sen Roy, Commercial Tax Officer, Grade II, of Midnapore Charge, was allowed earned leave for ten days from 10th August 1964 to 19th August 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17612C.T.—9th October 1964.—Shri Pranab Kumar Chakrabarti, Commercial Tax Officer, Grade II, of Amratola Charge, has been allowed earned leave for eleven days from 23rd October 1964 to 2nd November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17615C.T. — 9th October 1964.—Shri Kabid Kumar Ghosh, Commercial Tax Officer, Grade II, of Amratola Charge, was allowed earned leave for twenty-seven days from 14th September 1964 to 10th October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17617C.T. — 9th October 1964. — Shri Tarakeswar Mukherjee, Commercial Tax Officer, Grade I, of Monoharkatra Charge, has been allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17707C.T. — 10th October 1964. — Shri Biswanath Ray, Commercial Tax Officer, Grade II, of Central Section, has been allowed earned leave for twenty-five days from 4th November 1964 to 28th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17714C.T. — 10th October 1964. — Shri Samarendra Mohan Basu, Commercial Tax Officer, Grade I, of Esplanade Charge, has been allowed earned leave for twenty days from 9th November 1964 to 28th Novmber 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 321 C. T.—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Prakriti Nath Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. Shalimar Tools and Allied Products, 1 Chetla Central Road, Calcutta-27 (a); AL/1032A, 15-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oil, grease, gas and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (iii) Industrial gauges, valves, domestic pumps, ferrous and non-ferrous castings (c).

2. Shri Laduram Ganeriwalla carrying on business under the trade name Messrs. Auto Service, 4/1 Bhowanipur Road, Calcutta (a); AL/1033A, 15-9-64 (b); Motor oil, brake oil and motor accessories (d).

3. Shri Dipankar Guha Choudhury carrying on business under the trade name Messrs. Dipankar Guha Choudhury, P. O. Sainthia, Dist. Birbhum (a); AS/2534A, 14-9-64 (b); Pulses, atta, poppy seed, flour, mustard oil, kerosene, mustard oil cake, salt, tamarind, dry chillies, soda, packet tea, suji, incense, incense stick, rope, cocoanut oil, catechu, cuminseed, coriander seed, aniseed rub (d).

4. Shri Rai Mohan Dutta carrying on business under the trade name Messrs. Bijoli Fire Works Manufacturing Co., 32 Ashutosh Mukherjee Road, Calcutta (a); BH/3694A, 11-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fireworks (c).

5. Shri Benerasi Lal Chamria, Sm. Lila Debi Kanoria and Sm. Kamala Debi Chamria carrying on business under the trade name Messrs. Shyam's, 26/6 Hindusthan Park, Calcutta-29 (a); BH/3695A, 12-9-64 (b); Cotton and silk yardage, cotton and silk sarees, garments, handkerchieves, socks, singlets, underwears, towels, woollen yardage and scarves, artificial yarn textiles including sarees (d).

6. Messrs. The Calcutta Punjab Club Ltd., 21 Ballygunge Circular Road, Calcutta-19 (a); BH/3696A, 15-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, prepared coffee and tea (c); Aerated water and soft drinks (d).

7. Messrs. Md. Khoreshaid Ali and Md. Forshaid Ali carrying on business under the trade name Modern Stores, Aurangabad, Murshidabad (a); BR/787A, 14-9-64 (b); Machinery, spare parts and

accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Transistor radio (c); Scented hair oil, cocoanut oil, (in small tin container) ink, zarda, lozenges, comb, torch light, fountain pen, radio, tooth paste, tooth brush, powder, snow, gas mantle, alta, kum-kum, nail polish, balm, bug foe, cream, football and sport goods (d).

8. Shri Surendra Kumar Dev carrying on business under the trade name Pioneer Sales Corporation, 34/1B Colootola Street (2nd floor), Calcutta (a); CL/3756A, 14-9-64 (b); (1) Baby feeder bottles, (2) Feeder bottle bush, (3) Shaving brush, (4) Feeder bottle rubber teats, (5) Plastic baby soother (d).

9. Shri Prasanta Kumar Ghosh and Sm. Gita Sengupta carrying on business under the trade name N. P. Trading Co., 56/1 Canning Street, Calcutta (a); CL/3757A, 16-9-64 (b); (1) Rubber shock absorber, (2) Lock nuts, (3) Machine spindles (d); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) R. s. j. columns, (ii) M. s. gusset plates (c).

10. Messrs. Yakub Bhai, Moiz Bhai and Abid Husain carrying on business under the trade name Bombay Bearing Mart, 71A Netaji Subhas Road, Calcutta (a); CR/3498A, 12-9-64 (b); Bearing, tools, dies, taps, machinery parts, drill, pipe, die heads, rice mill huller parts, hose pipe, belting, floor mill chaki and emery stone (d).

11. Messrs. Hanuman Industries (India) Ltd. carrying on business under the trade name Paharpur Foundry Works, 5 Synagogue Street, Calcutta (a); CR/3499A, 14-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cast iron goods (c).

12. Messrs. Nathuram Poddar, Rajendra Kumar Poddar, Ambika Prasad Poddar, Tara Chand Poddar, Sawalram Poddar, Basant Kumar Poddar and Vijay Kumar Poddar carrying on business under the trade name Bhagwati Cotton Trading Co., 135 Canning Street, Calcutta (a); CR/3500A, 19-9-64 (b).

13. Shri Jyotirmoy Dey (Proprietor) carrying on business under the trade name Metal-East, 36 Strand Road, Calcutta (a); CR/3502A, 22-9-64 (b); M. s. plate, m. s. channel (d).

14. Shri Shaligram Pandey (Proprietor) carrying on business under the trade name Bidar Company, 17A British Indian Street, Calcutta (a); EL/3667A, 18-9-64 (b); Ball and rollers bearings, industrial brushes, leather pickers, bolt, nuts, rivet, screws, pipe fittings.

15. Shewchandrai Pasari, Taran Singh Agrahani, Sitaram Singhania, Radheshyam Parari and Prahladrai Singhania carrying on business under the trade name Shellac Supply Agency, 3 Barretto's Lane, Calcutta (a); EL/3668A, 23-9-64 (b); Seed lac, shellac, stick lac, button lac, waste lac (d).

16. Shri Phanindra Nath Paul Chowdhury ca ing on business under the trade name Messrs. D Industries, 2/2 Sarat Chandra Bose Lane, How (a); HW/2841A, 18-9-64 (b); (1) Raw materials, Plant, machinery, spare parts and accessories, Consumable stores, e.g., machine oil and grease. vided that all goods for which exemption fr payment of sales tax is claimed are intended for in the actual process of manufacture of the go named below for sale: (i) Railway wagon carriage parts and mill machinery parts (c); P pipe fittings and electrical goods (d).

17. Shri Krishna Ch. Ghosh carrying on busin under the trade name Messrs. K. G. Eng. Wo 12/2 Kali Prosad Chakraborty Lane, Howrah HW/2842A, 19-9-64 (b); (1) Raw materials, (2) Pl machinery, spare parts and accessories, (3) C sumable stores, e.g., lubricants oils. Provided all goods for which exemption from payment of sa tax is claimed are intended for use in the act process of manufacture of the goods named bel for sale: (i) Railway wagon parts, c. i. pulley, bu mill machine parts (c).

18. Shri Dhananjoy Sett carrying on busin under the trade name Dhananjoy Sett & Sons, Maharshi Debendra Road, Calcutta (a); JK/336 18-9-64 (b); M. s. bars (round, square, flat), m angle, joists, tees, channels, m. s. plate, b. sheets, g. sheets, g. p. sheets, g. i. ridgings, gutterings (d).

19. Shri Panchanan Bir carrying on busin under the trade name Panchanan Bir, P. O. Khar Dist. Midnapore (a); MN/1751A, 15-9-64 (b); (1) R materials, namely, copper, tin and broken bell met (3) Consumable stores. Provided that all goods which exemption from payment of sales tax claimed are intended for use in the actual process manufacture in West Bengal for sale of the go named below: (i) Bell metal utensils (c).

20. The President, Wagon Shop Canteen carry on business under the trade name Wagon Shop C teen, Kharagpur Workshops, P. O. Kharagpur, D Midnapore (a); MN/1752A, 16-9-64 (b); (1) R materials, namely, atta, flour, sugar, ghee, g. n. and tea dust. Provided that all goods for wh exemption from payment of sales tax is claimed intended for use in the actual process of manufact in West Bengal for sale of the goods named belo (i) Manufactured tea, snacks, sweets (c).

21. Shri Rameswarlal Agarwalla carrying business under the trade name Rameswarlal Ag walla, 116 Chandnichak, P. O. Kharagpur, D Midnapore (a); MN/1753A, 16-9-64 (b); Spices, so ash, groundnut oil, cocoanut oil, tea and arrowro (d).

22. Shri Chitta Ranjan Mahakul carrying business under the trade name Chitta Ranjan Mah kul, Bhatbhanga, P. O. Kharikamathani, Dist. M napore (a); MN/1754A, 16-9-64 (b); (1) Raw ma rials, namely, forest coupes. Provided that all goo for which exemption from payment of sales ta claimed are intended for use in the actual process manufacture in West Bengal for sale of the goo named below: (i) Firewood, (ii) Salpoles (c).

23. Janab Nabi Bux carrying on business und the trade name Nabi Bux, Vill. & P. O. Belpaha Dist. Midnapore (a); MN/1755A, 17-9-64 (b); (1) Ra

materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal poles (c).

24. Shri Gadadhar Panja (Proprietor) carrying on business under the trade name Messrs. G. D. Panja & Sons, 157 Netaji Subhas Road, Calcutta (a); MN/2759A, 18-9-64 (b); Ropes and strings of all varieties (d).

25. Messrs. Ramkishan Mimani, Padma Devi Mimani, Kamala Devi Mimani and Sabita Devi Mimani carrying on business under the trade name Savtraco, 35 Jamunalal Bazaz Street, Calcutta (a); MR/2760A, 22-9-64 (b); M. s. angles, channels, bolts and nuts, h. s. drill (d).

26. Messrs. Ram Sanehi Roy, Ram Murat Pandey, Chandrika Singh and Ram Narayan Prasad carrying on business under the trade name Roy & Company, Sonakhurki-Jagannathpur, P. O. Nilganj Bazar, P.-s. Barasat, 24-Parganas (a); PG/3085A, 15-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks, brickbats and jhama (c).

27. Messrs. Bholanath Banerjee, Bhupendra Nath Ghosh and Gopendra Nath Chatterjee carrying on business under the trade name Calcutta Stationery Stores, 14/2 Old Chinabazar Street, Calcutta (a); RB/1494A, 18-9-64 (b); Pen-refill, twines, office files, plastic bag, carbon paper, envelopes, pencil, gem clip, pin, type ribbon, gum, rubber stamp, file box, ink, eraser, time piece, letter scale, bags, buckets, glass, duster, paper weight, large clips, ash tray, gum pot with brush, broomstick, detergents, pen brushes, punching machine, suit case, ink stand, gum tape, tea sets, pin cushion, office knife, leather hand gloves, tag, sealing wax, stencil sheet, calender, refill, waste paper basket, dot pen, candle stick (d).

28. Shri Basudeb Naug carrying on business under the trade name Naug & Co., 6 Radhabazar Lane, Calcutta (a); RB/1495A, 24-9-64 (b); (1) Raw materials, (2) Spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Radios (c); Gramophone records, amplifiers and its batteries, radios, microphones, hornes, horn unit, radio parts and gramophone parts (d).

29. Shri Gobindram Jalan, Shri Krishanlal Jalan, Shri Radheshyam Jalan, Sm. Gomati Devi Jalan, Sm. Luxmi Devi Jalan and Sm. Chandrakala Jalan (Partners) carrying on business under the trade name Messrs. Jalan & Co., 7 Babulal Lane, Calcutta (a); RJ/3126A, 12-9-64 (b); Automobiles parts (d).

30. Shri Sumermal Bhutoria carrying on business under the trade name Messrs. Calcutta Trading Co., 17 Dass Lane, Calcutta (a); SL/4230A, 4-9-64 (b); Gasket, switches, drier capacitor, nuts, joists, plates and flats, angles, seal, motors, starters, relays, copper pipes, flare tools, cylinders, refrigeration oil, channels, pumps, gauge, rods (d).

31. Shri Bholanath Ghosh carrying on business under the trade name Messrs. Bholanath Ghosh & Sons, 12 Fakir Dey Lane, Calcutta (a); SL/4231A, 7-9-64 (b); Basin, commod, s. w. pipes, c. p. waste, ball-cock, c. p. shawer, elbow, tee socket, jum nut, commode sheet, bib-cock, stop cock, cistern, soil pipe and fittings, c. i. pipe and fittings, g. i. tank, peet-bulb, check bulb, tubewell and fittings, g. i. pipes, pan, lead pipe, urinal (d).

32. Ahmed Hossain carrying on business under the trade name Messrs. Navy Stores, 3 Chandney Chowk Street, Calcutta (a); SL/4232A, 7-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Caps and hats for sale (c); Brate cap, whistle cord, whistle, woollen socks, stick, police badge and ribon, n. c. c. tie and badge, peak cap, belt (d).

33. Messrs. Tool Steel Distributors (Private) Ltd., 73A Ganesh Chandra Avenue, Calcutta (a); SL/4233A, 8-9-64 (b); Steel, copper, zinc, tin ingot, lead ingot (d).

34. Messrs. IMC Vogel Industries (Private) Ltd., 10/1 Princep Street, Calcutta (a); SL/4234A, 9-9-64 (b); Motors, starters, switches, cables and wires, electric lamps and tubes (d).

35. Sarbasri Chandi Charan Bose and Promode Ranjan Pal carrying on business under the trade name Messrs. Eastern Stationers and Publishers, 4 College Street, Calcutta (a); SL/4235A, 9-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Forms, registers, cash book, ledger, examination khatas, graph sheet, graph exercise book, letter paper, stock register (c); Black board, easel, graph boards, dusters, black boards, instruments, abscas, wordmaking, play letters, maps, maprack, charts, globes, chalk, pen holders, nib, ink, pin, clips, paper weight, pin cushion, ink stand, blotting pad, table files, flat files, board files, cover files, auto-clip files, arch file, blotters, black board paint, brush, calling bell, colour box, instrument box, envelope opener, envelop, eraser, gum paste, ink-pot, knife, pencil cutter, pen-rack, ruller(wooden), rubber stamp pad, sealing wax, stapling machine, staple pins, twine ball, typewriter ribbon, tag, waste paper busket, carbon, graph paper, geographical apparatus, pad ink, door plates, sponge, guard files, paper tray, punching machine, date stamp (d).

36. Messrs. Rampur Engineering Co. Ltd., 77/1 Mahatma Gandhi Road, Calcutta (a); SL/4236A, 9-9-64 (b); Cycle and its parts and accessories, water meter, electric fan, electric motor, water pump (d).

37. Shri Hari Pada Bose carrying on business under the trade name Messrs. Hari Pada Bose & Co., 12/1 Sashi Bhusan Dey Street, Calcutta (a); SL/4237A, 10-9-64 (b); Iron and steel scraps and defectives (d).

38. Messrs. Vinodray Bhailal Vora, Sm. Sushila M. Ojha and Haripada Roy carrying on business under the trade name Standard Industries, 4/1A Ramdhan Khan Lane, Calcutta-5 (a); SH/3536A, 18-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores,

e.g., coal, lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Latex salini tubes and other latex products (c).

39. Messrs. Puran Ch. Kholia and Harish Ch. Bhatta carrying on business under the trade name Naini Trading Corporation, 37 Raja Manindra Road, Calcutta (a); SH/3537A, 19-9-64 (b); Straw, bran, enamel goods, gum tape, machine tools, crockery, electrical goods, furniture, bulking sheets, pipe fittings, paints, hessian, glass, sewing thread, plalstic bucket, golden jari (d).

40. Sm. Saroj Arora carrying on business under the trade name Bharat Bhusan Soap Factory, 2 Nather Bagan Lane, Calcutta-6 (a); SH/3539A, 23-9-64 (b); (1) Raw materials, (3) Consumable stores, e.g., fuel. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Washing soap (c).

41. Shri Gita Nath Das (Proprietor) carrying on business under the trade name D. N. Industries, 18 Shree Ram Krishna Road, Rishra, Hooghly (a); SP/1684A, 11-9-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wire netting (c).

42. Sarbasri Wang Cheng Yuan, Li Tzu Tsang and Shobit Karthak (Partners) carrying on business under the trade name Overseas Chinese Restaurant, 50 Wellesley Street, Calcutta (a); TL/2843A, 19-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, beverages and drinks, ice-cream (c); Ice-cream, cakes, pastries and aerated water (d).

43. Shri Benjamin Martyris (Proprietor) carrying on business under the trade name S. Wyse & Co., 8 Moulvi Lane, Calcutta (a); Number of branches: S. S. Hogg Market, Shop No. E (N), 1-5, Calcutta (a); TL/212B, 19-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bread and confectionery (c).

44. Sarbasri Chittaranjan Sarker, Sushanta Kumar Sarker and Supriya Sarker (Partners) carrying on business under the trade name Precision Engineering Works, 39/1A Pottery Road, Calcutta (a); TL/2844A, 22-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Spring, spring washers, circlips and small sheet metal works (c); Spring, spring washers, circlips and small sheet metal works (d).

S. K. BOSE, Commissioner.

No. 322 C. T.—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of amendment.

1. Shri Dwarka Prasad Chowdhury carrying on business under the trade name Messrs. D. P. Traders, 28 Orphangunge Road, Calcutta-23 (a); AL/928A, 31-1-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Packing boxes (c); (D) Dunnage wood, scrap materials and old manila ropes (d); 4-9-64 (e).

2. Messrs. Almetal Equipment Works Ltd., (S) 57 Diamond Harbour Road, Calcutta-23 (for) 12/2B Circular Garden Reach Road, Calcutta (a); AL/80A, 22-7-55 (b); (A) Aluminium doors, windows, furniture castings and equipments after the words steel doors and windows (c); 11-9-64 (e).

3. Messrs. Golokbehari Chattaraj and Bankimbehari Chattaraj carrying on business under the trade name Golokbehari Chattaraj, Bolpur, P. O. Bolpur, Dist. Birbhum, (D) Aurangabad, Murshidabad (a); (S) AS/2533A (for) AS/158B (b); 14-9-64 (e).

4. (S) Shrimati Ranibala Dasi and Shri Guru Prosad Dutta carrying on business under the trade name Anantalal Dey Hari Gati Dey (for) Shrimati Ranibala Dasi, w/o Hari Gati Dey carrying on business under the trade name Anantalal Dey Hari Gati Dey, Bolpur, Dist. Birbhum (a); AS/317A, 7-10-41 (b); 14-9-64 (e).

5. Shri Jayanti Lal Jadavji Shah (Proprietor) carrying on business under the trade name Messrs Shah Trading Concern, 38/3A Girish Mookerjee Road, Calcutta (a); BH/3295A, 30-5-61 (b); (A) Plastic goods and mechanical toys (d); 11-9-64 (e).

6. Shri Kanti Lal J. Hirani carrying on business under the trade name Messrs. Alvin Agency, 7B Shyamanand Road, Calcutta (a); BH/3520A, 29-8-63 (b); (A) Eyelet (d); 11-9-64 (e).

7. Messrs. Assam Government Marketing Corporation Ltd., 31 Chowringhee Road, Calcutta (a); BH/2954A, 24-3-58 (b); (A) Copper handicraft, papier-make, handicrafts, lac handicrafts, ornaments made of stone, silver and glass, iron and wire handicraft, porcelain handicrafts, steel handicrafts, horn handicrafts, glass handicrafts, sandalwood oil and soap, inscense, leather handicrafts and paper

'acing paper, carbon, ink, paper clips, rubber, pencil, en, pen holder, drawing pins, scissors, staple iachine and pin, sponge cup, needles, nives, twine ıread, thread reel, tencil paper, paste gum, sealing 'ax, jari thread (d); 11-9-64 (e).

8. Messrs. Kalling Union Corporation (Proprietor: .. S. Narain), 58/2 Lansdowne Road, Calcutta (a); H/3090A, 29-8-59 (b); (A) Starch powder (d); 1-9-64 (e).

9. (S) Shri Nainuram D. Khanchandani carrying n business under the trade name Messrs. Dendis 'oncern (for) Messrs. Dendis Concern, 122A Karaya oad, Calcutta (a); BH/3078A, 18-7-59 (b); 14-9-64).

10. Messrs. Adhikary (Commercial Suppliers) Private) Ltd., (S) 21C Deshapriya Park Road, 'alcutta (for) 46/5-C Ballygunge Place, Calcutta (a); H/331B, 11-1-63 (b); 16-9-64 (e).

11. Messrs. Sankey Electrical Stamping Ltd., (S) 1 Chowringhee Road, Calcutta (for) Mookherjee louse, 17 Brabourne Road, Calcutta (a); (S) H/3697A (for) RB/442A (b); 16-9-64 (e).

12. (S) Shri D. P. Sen carrying on business under ıe trade name Messrs. Sen's Radio Service (for) en's Radio Service, (S) 139A Rash Behari Avenue, 'alcutta (for) 133 Rash Behari Avenue (a); H/2049A, 13-3-51 (b); 16-9-64 (e).

13. (S) Shri Ramendra Nath Ghose (Karta, Hindu ndivided family) carrying on business under the rade name Messrs. Jogendra Nath Ghose & Sons for) Gogendra Nath Ghose & Sons, 64 Ballygunge Gardens, Calcutta (a); BH/756A, 29-9-41 (b); 16-9-64 e).

14. (S) Shri Paresh Chandra Mazumder carrying on business under the trade name Messrs. P. Mazumder (for) Messrs. P. Mazumder, 93A Rash Behari Avenue, Calcutta, (D) Calcutta-1 (a); (S) BH/3698A for) BH/230B (b); Insert as consumable stores, viz., Khan, mill made and handloom cloth (c); 16-9-64 e).

15. Universal Refrigeration Corporation Ltd., 47 Southern Avenue, Calcutta (a); BH/1287A, 3-6-48 b); (A) (1) Raw material, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal, oxygen, acetylene, c.o.2 gases, electrodes and welding materials, hydrochloric acid, cotton and jute waste. Provided that all goods for which exemption rom payment of sales tax is claimed are intended or use in the actual process of manufacture of the goods named below: Air conditioning, refrigeration, old storage plants, cabinets, units, (D) Refrigeration, air conditioning and general engineering equipment nd accessories, timber electrical goods, paints hardware and any other raw materials, plant, machinery, pare parts, accessories and consumable stores, building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any manufacture of air conditioning, refrigeration, cold storage plants, cabinets units (c); 16-9-64 e).

16. (S) Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Goenka (for) Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Ramniwas, Raniganjmord, Bankura (a); BK/581A, 26-3-64 (b); 11-9-64 (c).

17. Messrs. Lalji & Sons, Bankura (a); BK/48A, 12-10-41 (b); (A) Tin containers, iron and steel drums (d); 12-9-64 (e).

18. (S) Sarbasri Jaladhar Mullick, Kalobaran Mullick, Nirodebaran Mullick and Ashoke Kumar Mullick carrying on business under the trade name Messrs. Kalobaran Mullick & Bros. (for) Shri Kalobaran Mullick carrying on business under the trade name Messrs. Kalobaran Mullick, Khatra, Bankura (a), BK/485A, 9-8-61 (b); 15-9-64 (e).

19. Shri Gobardhan Khandelwala, Shri Babulal Khandelwala and Sm. Nani Devi carrying on business under the trade name Messrs. Gajanand Babulal, Keshakole, Bankura (a); BK/26B, 18-7-61 (b); (A) Raw materials, (2) Plant, machineries, spare parts, accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods in West Bengal for sale named below: Bashan, atta and bran (c); 17-9-64 (e)

20. (S) Messrs. Krishna Gopal De Biswas, Trilochan Mondal and Padmalochan Banik (Partners) carrying on business under the trade name Messrs. Krishna Gopal De Biswas (for) Messrs. Krishna Gopal De Biswas, (S) Tatarpur, Memari, Burdwan (for) Nabadwip, Dist. Nadia, (A) Branch at Nabadwip, Dist. Nadia (a); (S) BN/81B (for) KR/2063A (b); 18-9-64 (e).

21. (S) Shri Banwarilal Bokaria and Shri Rawatmal Bokaria carrying on business under the trade name Prokash Stores (for) Shri Banwarilal Bokaria carrying on business under the trade name Prokash Stores, Bhowaniganjbazar, Cooch Behar (a); CB/992A, 3-3-64 (b); 21-9-64 (e).

22. (S) Shri Vrajlal Dayalal Doshi, Shri Nathalal Deoraj, Shri Khantilal Mansukhlal, Shri Mohanlal Kanji, Shri Mansukhlal Doyalal and Shri Dhirajlal Vanmali carrying on business under the trade name Messrs. Vrajlal Doshi & Co. (for) Messrs. Vrajlal Doshi & Co., 11 Tarachand Dutta Street, Calcutta (a); CL/2328A, 5-4-52 (b); 12-9-64 (e)

23. Messrs. Janab Tabeb Hussain and Janab Shaik Sattar Ali carrying on business under the trade name Messrs. S T. Engineering Works, 90 Chittaranjan Avenue, Calcutta (a); CL/3599A, 30-8-63 (b); (A) Raw materials, (2) Machinery, (3) Consumable stores, e.g., Oil, coke lubricants and wooden planks. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Trolley and its parts, (ii) Wheels, (iii) Blowers, (iv) Wheel barrows, (v) Tools and implements (c); 12-9-64 (e).

24. Mrs. Urmila Nagindas Shah and Harkeshandas Vithaldas Shah carrying on business under the trade name Messrs. Dipak Laboratories, 55 Canning Street, Calcutta (a); CL/3531A, 6-5-63 (b); (A) (1) Raw materials, (2) Plant, machinery, (3) Consumable stores, viz., filter cloth, machine oil, local cotton waste, reagents, laboratory apparatus. Provided that

all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Industrial chemicals (c); 12-9-64 (e).

25. Messrs. A. Kalimuddin, A. H. Abdullabay and A. Saifuddin carrying on business under the trade name Messrs. Syneflor Co. (Cal.), 21 Parsee Church Street, Calcutta (a); CL/1984A, 2-9-41 (b); (A) Hoop iron (d); 12-9-64 (e).

26. (S) Shri Banarsi Prasad Sharma, Sm. Fulla Devi Sharma and Shri Basudeo Prasad Sahu carrying on business under the trade name Shree Ganesh Electric Works (for) Messrs. Banarsi Prosad Sharma, Narayan Chandra Sharma and Basudeo Prosad Sahu carrying on business under the trade name Shree Ganesh Electric Works, 281/1/1C Bowbazar Street, Calcutta (a); CL/2691A, 20-9-54 (b); 12-9-64 (e).

27. (S) Sarbasri Mulla Tayebhoy Shaikh Essabhoy, Esmail Shaikh Essabhoy, Mulla Camruddin Shaikh Abdulkader, Mul Abbasbhoy Shaikh Motabhoy, Zoeb Shaikh Yabhabhoy, Mulla Mohammadbhoy Sk. Abdul Kayum, Esmail Mulla Mohammadbhoy, Mulla Mohammadbhoy Sk Yahyabhoy, Essabhoy Faizullabhoy, Abdually Faizullabhoy, Amiruddin Faizullabhoy, Esuf A. K. Faizullabhoy, Nomanbhoy Mulla Abdul Kader and Mulla Zenul Mulla Abdulkader carrying on business under the trade name Messrs. The India Rubber Goods Mfg. Co. (for) Messrs. Mulla Tayebhoy Shaikh Essabhoy, Esmail Shaikh Essabhoy, Mulla Camruddin Shaikh Abdulkader, Mulla Abbasbhoy Shaikh Motabhoy, Shaikh Esoofbhoy Shaikh Abdulkayum, Mulla Mohammadbhoy Sk. Abdulkayum, Mr. Abdulhusein Mulla Mohammadbhoy, Mulla Mohammadbhoy Sk. Yahyabhoy, Mr. Essabhoy Faizullabhoy, Molla Abdually Faizullabhoy, Mr. Amiruddin Fairullabhoy, Mr. Esuf A. K. Faizullabhoy, Mr. Nomanbhai Mulla Abdulkader and Mulla Zenulbhoy Mulla Abdulkader carrying on business under the trade name The India Rubber Goods Mfg. Co., 31/22 Lower Chitpur Road, Calcutta (a); CL/835A, 26-9-41 (b); 15-9-64 (e).

28. (S) Messrs. Parasramka Commercial Co. (Private) Ltd. (for) Messrs. Parasramka Commercial Co. Ltd., 135 Canning Street, Calcutta (a); CR/2957A, 23-8-45 (b); 11-9-64 (e).

29. (S) Sarbasri Paresh Chandra Dutta, Madhusudhan Dutta, Ajit Kumar Dutta, Ashim Kumar Dutta and (1) Arun Kumar Dutta, (2) Arup Kumar Dutta (Partners) carrying on business under the trade name Messrs. Dutta & Co. (for) Shri Paresh Chandra Dutta (Proprietor) carrying on business under the trade name Messrs. Dutta & Co., 93 Old Chinabazar Street, Calcutta (a); CR/182A, 26-9-41 (b); 11-9-64 (e).

30. Messrs. Baijnath Bajaj, Keshardeo Bajaj, Durgadut Bajaj and Tribeni Devi carrying on business under the trade name Kedarmull Kishordeo, 138 Canning Street, Calcutta (a); CR/1713A, 17-5-49 (b); (D) Iron sheets, iron bar and (i) Any other raw materials, (ii) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of ridgings axel for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods f which exemption from payment of sales tax claimed are intended for use in the actual proce of manufacture of the goods named below: Ridgings, (ii) Axel (c); (D) Hardware, mill stor (A) Screws, washers, bolts, nuts, nails, door a window fittings, bath room and latrine fittings, wat tanks, tubs, buckets, water and soil fittings, expand metal, wire products, tools, fencings, tarpaulins (c 11-9-64 (e).

31. Shri Ram Prosad Bajaj (Proprietor) carryi on business under the trade name Bajaj Trading C 138 Canning Street, Calcutta (a); CR/2996A, 9-3- (b); (D) Hardware, (A) Screws, washers, nails, bol nuts, door and ceiling fittings, bath room and latri fittings, water tanks, containers, water and soil fittin expanded metal, wires and wire products, tools, fer ing and structurals (d); 11-9-64 (e).

32. Shri Shivnath Sharoff (Proprietor) carrying business under the trade name Brijlal Shivnath, 71 Netaji Subhas Road, Calcutta (a); CR/3322A, 30-9- (b); (A) Iron sheet (d); 12-9-64 (e).

33. Messrs. R. N. Hardware Stores (Private) Lt 89 Netaji Subhas Road, Calcutta (a); CR/462 18-10-41 (b); (D) Hardware, (A) Screws, bolts, nu stainless steel and products coller pins, wash rivets, aluminium and aluminium products, bro and bronze products, hinges, hammers, wire and w products, tapes and cap, lead and lead produc chains, hacksaw blades, hacksaw frames, spirit le gate hooks and eyes, gauges, screw drivers, locks, s pins, keys, high carbon steel and products, weldi materials, alkathine products, valves, rubber a rubber products, files, goggles, nails, gloves, hess and products, tarpaulin and products, cocks, blad picks and pick axes, axes shovels, chisels, spad crowbars, pan, tool bets, wrenches, measuring ma rials, plane, pliers, blow lamp, crucible pum handles, knobs, door closer, fork, hammer, punc cans, die, taps, vice, belt lacing, water tank, tub nettings, wire ropes, clips, anvils, conblings, plumm blocks, pulley, belting, belt fasteners, holders, v blocks, sand chasers, spindles, bakelite produc grinding wheel dresser, blower, reamers, fibre-shee sheans, panels, jinicrow screens, thinbles, tru buckets, blocks, jacks, drill sockets, spanner, bra and brass products, copper and copper products, g metals and products, phospher bronze and produc calipers dividers, scrappers, knife, ebonite and pr ducts, nail puller and box opener cutters, hook asbestos and asbestos products, buckets, plugs, ho pipe and fittings, brackets hasps, staples, barbed wir strips (d); 14-9-64 (e).

34. (S) Messrs. Pribhdas Naraindas Bellane Mohanlal Harkrishinlal Khilnarei and Khimand Deoomal Khilnarei carrying on business under t trade name Messrs. J. B. Mansham & Co. (for) Sh Pribhdas N. Bellaney (Proprietor) carrying on bus ness under the trade name Messrs. J. B. Mansham Co., 4A Jackson Lane, Calcutta (a); CR/3425 3-2-64 (b); 12-9-64 (e).

35. Sm. Kamla Meharwary (Proprietor) carryin on business under the trade name Messrs. Precisio Tools Co., 38 Strand Road, Calcutta (a); CR/3482A 13-7-64 (b); (A) Crucibles, chain, plastics, grindin wheel, soda ash, hand gloves, emery product goggles, iron pan, brass sheet, lead sheet, aluminium

sheet, oil can, oil sticks, bucket, brush, hooks, hose clips, brass rod, clamps, split pin, copper nail, belt lacing, leather sheet, rubber sheet, leather 'u' packing (d); 14-9-64 (e).

36. (S) Sarbasri Anil Baran Chowdhury and Nirode Baran Chowdhury carrying on business under the trade name Messrs. Hazra & Chowdhury Co. (for) Shri Bhut Nath Chowdhury carrying on business under the trade name Messrs. Hazra & Chowdhury Co., 163-164 Old Chinabazar Street, Calcutta (a); CR/84A, 25-9-41 (b); 15-9-64 (e).

37. (S) Messrs. Ishwari Prasad Khaitan and Loknath Khaitan carrying on business under the trade name Ram Chandra Heeralall (for) Messrs. Heeralal Khaitan, Ishwari Prasad Khaitan and Loknath Khaitan carrying on business under the trade name Ram Chander Heeralall, 138 Canning Street, Ca'cutta (a); CR/3385A, 5-5-53 (b); Insert after the word consumable stores, i.e., Fuels, lubricating oils, gases, refractories, acids and electrodes. Insert the item "Railway permanent way materials, railway track tools, railway signalling equipments and parts, parts of railway wagons, coaches, engines, earth augers, post and telegraph stores, structures, barbed wire, wire ropes, ridging, guttering and defence stores" after the word "Tools and implements, small machinery and machinery parts" (in manufacturing column) (c); 15-9-64 (e).

38. Sarbasri Sailendra Nath Ganguly and Radhanath Ganguly carrying on business under the trade name Messrs. Ganguli & Co., 89 Netaji Subhas Road, Calcutta (a); CR/1520A, 17-12-48 (b); (A) Stayrod, scissors, stencil ink, black powder, rain-measuring, yellow copper, after the word drill socket (c); 19-9-64 (e).

39. Sarbasri Kantilal Jamnadas Shah and Gulum Abbas Nazurally Tajoni carrying on business under the trade name Messrs. Overseas Industrial Accessories, 38 Netaji Subhas Road, Calcutta (a); CR/2765A, 28-7-57 (b); (D) Colliery, tea garden and jute mill stores, (A) C. i. stove tubes, food conveyor, beltings, w. i. door catches, roller center, chain wheel, gear wheel, g. m. bush, s. i. perforated tray, white felt, expanded metal, wire netting, pipes, grease gun, screws, plate, brass rod, record revolution counter, tape, jubilee clips (d); 19-9-64 (e).

40. Shri Keshablal Gopalji carrying on business under the trade name Messrs. India Engineering & Implements Co., 85 Netaji Subhas Road, Calcutta (a); CR/2876A, 24-4-59 (b); (D) Hardware mill stores, marine stores, mining stores and tea garden stores, (A) Loco fittings, fire protection equipment, fire fighting equipment, hose pipes and fittings, couplings, jointings, canvas goods, polythene goods, belts, beltings and fittings, graphites, packings, glasses and glassware, gauges, gauge glasses, thermometers, technometers, bolts, nuts, rivets, washers, screws, nails, pins, hooks, hinges, locks, wires, ropes, cable chain, wheels, rollers, grinding wheels, pastes, abrassives, abrasive papers, castings, diaphgram, tools and implements, picks, axes, forks, shovels, lawn pruners, shears, spades, pulleys, blocks, anvils, grass cutters, cane crusher, spares and accessories, bearings, augers, blowers, nettings, expanded metals, rods, bars, leather and leather goods, joists, angles, tees, channels, flats, straps, sheets, tubes, mining equipment, shaftings, gears, oil engines, paints, varnishes, oils, brushes, pumps, motors, spares and accessories for pumps, wares and utensils, plates, ebonite goods, bushes, bells, drums, tanks, trailor, trolley, welding sets, cutting sets, electrodes, fans, regulators, motors, dry colours and powders, chemicals and chemical compounds, strings, twine, thread, lamps, ingots, soldering material and equipment metals, wooden moulds, steel fabricated material door and window fittings, chain pulley blocks, welding rods, cane and cane baskets, white metal, tube expanders, aluminium pipes, sheets and fittings, v. bolts, insulation cloths, boards, crucibles, cements, furnaces, head gear fitting, coal tubs, tipping wagons, fish plates, pit prop drawers, twist drills, lathe cutting tools, files, hoop iron, mining lamps, steam traps, gratish cloth, lead pipes and fittings, tarpaulin, jute waste, cotton waste, rags, lime hessian cloith, taps and dies, hammers and handles, hacksaws, band saws, tapes, chisels, clamps, sewage blocks, crowbars, mountings (d); 19-9-64 (e).

41. Shri Viswanath Nanda, Kailash Nath Nanda, Purushattam Nath Nanda, Surendra Nath Nanda, Ravindranath Nanda, Upendra Nath Nanda and Sm. Raj Karni carrying on business under the trade name Messrs. Trade Link Traders, 85 Netaji Subhas Road, Calcutta (a); CR/3128A, 18-7-61 (b); (A) Dunlopillo seats (d); 21-9-64 (e).

42. (S) Messrs. Binoy Prasad Sanyal, Bimal Prasad Sanyal, Bikash Prasad Sanyal and Sm. Bindu Basini Devi carrying on business under the trade name Messrs. Sanyal & Co. (for) Messrs. Sanyal & Co., 29 Strand Road, Calcutta, Calcutta (1) (a); CR/45B, 31-10-41 (b); 21-9-64 (e).

43. (S) Messrs. Kamala Sircar, Bijoy Chand Sircar and Dhruba Kumar Basu carrying on business under the trade name Messrs. Kalyan Engineering Enterprise (for) Sm. Kalani Sircar (Proprietor) carrying on business under the trade name Messrs. Kalyan Engineering Enterprise, (S) 37 Strand Road, Calcutta (for) 41 Raja Basanta Roy Road, Calcutta, (D) Calcutta (1) (a); (S) CR/3501A (for) BH/342B (b); 21-9-64 (e).

44. Messrs. Shrimati Bhagwanti Gidwaney, Vasdeo Gidwaney, Chaduram Gidwaney, Niranjan Gidwaney and Mandhes Gidwaney carrying on business under the trade name Messrs. Gidwaney Bros., 73 Netaji Subhas Road, Calcutta (a); CR/2479A, 12-5-50 (b); (D) Hardware and mill stores, (A) Ball and roller bearings, beltings, bolts and nuts, pipes and pipe fittings, screws, rails, special steel, steel sheets, rivets, nails, shoe grindery, hand and machine tools, tool-cutters, grinding wheels and abrassive, sluice and gas valves, chain pulley block and hoists, wire netting, wires, horse shoes, paint and colours, varnish, link chains, steel files, wire ropes, gauge equipment, pulleys insulation wool, asbestos sheets, saws, measuring tape, sewing needle, chaff cutter knives, agricultural implements (d); 21-9-64 (e).

45. Shri Suraj Prakash Sureka (Proprietor) carrying on business under the trade name Messrs. Union Tradeway Corporation, 36 Strand Road, Calcutta (a); CR/3469A, 27-5-64 (b); (A) Rails, machine parts, cane baskets (d); 21-9-64 (e).

46. (S) Shri Madhab Chandra Hazra (Proprietor) carrying on business under the trade name Bonfield Bottle Stores (for) Shri Tara Pada Hazra (Proprietor)

carrying on business under the trade name Bonfie'ds Bottle Stores, 14/4A Bonfield Lane, Calcutta (a); CR/151A, 7-10-41 (b); 22-9-64 (e).

47. (S) Shri Govardhan Das P. A. Yash Raj Aggarwal, Shiv Raj Aggarwal, Padamraj Aggarwal and Joginder Raj Aggarwal carrying on business under the trade name Messrs. Govardhan Das P. A. (for) Govardhan Das P. A. Yash Raj Aggarwal & Shiv Raj Aggarwal carrying on business under the trade name Messrs. Govardhan Das P. A., 32 Netaji Subhas Road, Calcutta, Calcutta (1) (a); CR/102B, 28-5-45 (b); 22-9-64 (e).

48. Shri Giridharilal Sony carrying on business under the trade name The Calcutta Engineering Works, 9A Dalhousie Square East, Calcutta (a); EL/3303A, 12-5-59 (b); (A) Consumable stores, e.g., lubricating oils, carbon steel wires, hydraulic oils and solvents (c); 22-9-64 (e).

49. Shri Tarit Bhusan Dey and Shri Atul Krishna Dey (Partners) carrying on business under the trade name Messrs. Eureka Stores & Agency, 19 British Indian Street, Calcutta (a); EL/3228A, 26-9-57 (b); (A) Cutch, mouri, jwan, isubgulbhusi (d); 22-9-64 (e).

50. Messrs. Hamilton & Co. Ltd., 8 Old Court House Street, Calcutta (a); EL/22A, 27-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., acids and chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Jewellery, silver ware, electroplated goods, cabinet work and furniture (for) Precious stones, copper, brass, acids, chemicals, (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of jewellery, silver ware, electro plated goods, cabinet work and furniture for sale (c); (D) General merchandise as and when required for resale, (A) Pictures, antique goods, packing boxes, cases, watch parts, coins, mirrors, steel dies, electrical goods, lamp shades, photo frames, ivory goods, visitors book, wallets, watch straps, models and plinths, furniture, wrought iron and marble (d); 22-9-64 (e).

51. Messrs. Girdhar Gopal Kaitan and Parmeshwari Devi Kaitan carrying on business under the trade name Deepak Rubber Industries, 36 Chakpara Road, Liluah, Howrah (a); HW/2481A, 7-12-62 (b); Insert "Paint" after the word "Lubricants" (c); 18-9-64 (e).

52. Shri Monoranjan Paul carrying on business under the trade name Messrs. Ramkrishna Soorkey Mill, 8 Hem Paul Lane, Belur, Howrah (a); HW/2670A, 31-1-64 (b); (A) Lime (d); 18-9-64 (e).

53. Messrs. Umashankar Agarwal, Raghunath Prasad Jhunjhunwala and Sreegopal Malsisaria carrying on business under the trade name Messrs. Krishna Industries, 63 G. T. Road, Liluah, Howrah (a); HW/1234A, 30-1-51 (b); (A) Hessian cloth and gunny bags (d); 18-9-64 (e).

54. Sarbasri Narani Wadhumal Notani, Vasantra Rupani, Prabhas Chandra Sen, Gulab Gopaldas Keswani, Porasram Gopaldas Keswani, Ram Gopaldas Keswani and Jhamatmal T. Wadhwani carrying on business under the trade name Messrs. Asia Electric Co., (S) J4 Howrah Industrial Estate, P. O. Baltikuri, Howrah (for) 35 Chittaranjan Avenue, Calcutta (a); (S) HW/2843A (for) SL/4119A (b); 22-9-64 (e).

55. (S) Shri Ganesh Dalui and Miss Nilam K. Hirani carrying on business under the trade name Messrs. Steel Tube Crafts (for) Shri Ganesh Dalui carrying on business under the trade name Messrs. Steel Tube Crafts, 64/3 Natabar Paul Road, Howrah (a); HW/2651A, 30-12-63 (b); 23-9-64 (e).

56. (S) Shri Dilip Kumar Pain and Shri Pradip Kumar Pain carrying on business under the trade name Messrs. S. B. Pain & Co. (for) Messrs. S. B. Pain & Co., (S) 342 Netaji Subhas Road, Howrah (for) 215 Khurut Road, Howrah (a); HW/560A, 27-5-44 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., acids, chemicals, tools, implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Ornaments (for) Gold, bullion, acids, chemicals, tools, implements and (1) Any other raw materials, (2) Plant, machinery spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of ornaments (c); 23-9-64 (e).

57. (S) Sm. Prativa De, Miss Minati De and Tanmoy De carrying on business under the trade name Messrs. The Howrah Motor & Electric Co. (for) Messrs. The Howrah Motor & Electric Co., (S) 5C Mahatma Gandhi Road, Howrah (for) 5C Avenue Road, Howrah, Howrah (1) (a); HW/46B, 6-10-41 (b); 23-9-64 (e).

58. Shri Ardhendu Sekhar Hazra carrying on business under the trade name Messrs. Nihar Engineering Concern, 3/3A Badan Roy Lane, Howrah (a); HW/2631A, 10-12-63 (b); Insert "M. s. pipe fittings, cast iron fittings and brass moulding" after the words "cocks and valves" (c); (A) M. s. pipe fittings, cast iron fittings and brass moulding (d); 24-9-64 (e).

59. Shri Narayan Chandra Poddar (Proprietor) carrying on business under the trade name Calcutta Sugandhi Dhup Factory, (S) 68A Ratan Sarkar Garden Street, Calcutta-7 (Head Office) (for) (1) 124C Dharamtolla Street, Calcutta (Head Office) (2) 68A Ratan Sarkar Garden Street (Additional place) (a); (S) JK/3360A (for) SL/311B (b); (S) Consumable stores, e.g., perfumery, scent, white oil, dhuna, guggul, chandan powder, buchkidana, dhaiphal, sailaj and gum (for) Consumable stores, viz., perfumery, scent, white oil, dhuna, guggul, chandan powder, buchkidana dhaiphal, sailaj and gum (c); 18-9-64 (e).

60. Shri Gita Paul (Proprietor) carrying on business under the trade name S. Paul & Co., 5 Nawab Lane, Calcutta-7 (a); JK/3090A, 24-9-60 (b); (A) G. i. and black pipe fittings (d); 18-9-64 (e).

61. Messrs. Sree Durga Steel (Private) Ltd., 3, Maharshi Debendra Road, Calcutta (a); JK/1763A,

16-8-48 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Lubricating oil, paints, varnishes, cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tower, tanks, galvanised and black dust bins, seed bins, trays, ridgings, gutterings, valley gutter, down take pipes, light railways materials for sale (c); 19-9-64 (e).

62. (S) Messrs. Amar Nath Seth, Rajkumar Seth, Sm. Rama Rani Seth, Sm. Sorojini Debi Seth, Shankar Nath Sen, Bipin Behari Seth, Dilip Kumar Seth and Ravindra Nath Seth (Partners) carrying on business under the trade name Baldeodas Sons & Co. (for) Messrs. Bisheswar Nath Seth, Amar Nath Seth, Shankar Nath Seth, Swamidayal Seth (Partners) carrying on business under the trade name Baldeodas Sons & Co., 1 Gourdas Bysack Street, Calcutta (a); JK/490A, 29-9-41 (b); 21-9-64 (e).

63. Shri Sarnam Singh Bhadoria (Proprietor) carrying on business under the trade name Messrs. Bhadoria Trading Co., 402 Upper Chitpore Road, Calcutta (a); JK/3035A, 29-2-60 (b); (A) Jute canvas (d); 22-9-64 (e).

64. (S) Messrs. Anand Singh, Pran Singh, Ram Singh, Sm. Pravati Devi and Sm. Pravati Devi, natural guardian of Pritam Singh, Surjit Singh, Chanda Devi and Kalyan Singh carrying on business under the trade name Takhat Singh and Bros. (for) Messrs. Takhat Singh, Anand Singh, Pran Singh, Ram Singh carrying on business under the trade name Takhat & Singh Bros., 374 Upper Chitpore Road, Calcutta (a); JK/2299A, 10-5-51 (b); 22-9-64 (e).

65. Messrs. Ajit Kumar Saha, Ranjit Kumar Saha (Partners) carrying on business under the trade name Ranjit Kumar Saha & Bros., 20/1 Maharshi Debendra Road (2nd floor, Room No. 13), Calcutta-7 (A) Nayabazar, Siliguri (a); (S) JK/291B (for) JK/3189A (b); 22-9-64 (e).

66. Messrs. Jwala Prosad Parasram Puria, Basudeo Prosad Parasrampuria and Sitaram Parasrampuria carrying on business under the trade name Jwalaprosad Basudeo, 8/1 Ramkumar Rakshit Lane, Calcutta-7 (a); JK/2546A, 29-9-53 (b); (A) Readymade garments (d); 24-9-64 (e).

67. Shri Satyanarain Marsaria carrying on business under the trade name Messrs. Sreegopal Engineering Works, 32 Upper Chitpore Road, Calcutta (a); MK/3251A, 25-2-61 (b); (A) Iron and steel scraps after the word hessian (d); 21-9-64 (e).

68. (S) Shri Keshab Chandra Ghosh, Sm. Brindarani Ghosh, Shri Balai Chandra Ghosh, Shri Krishna Chandra Ghosh, Shri Mahadeo Ghosh and Shri Harilal Ghosh carrying on business under the trade name Messrs. New Dhakeswari Mistanna Bhandar (for) Messrs. New Dhakeswari Mistanna Bhandar, 212 Vivekananda Road, Calcutta, (A) Calcutta (1) (a); (S) MK/263B (for) MK/2574A (b); 21-9-64 (e).

69. Sm. Sampat Devi Chopra carrying on business under the trade name Messrs. Machinery Agencies, 42 Vivekananda Road, Calcutta (a); MK/3708A, 24-3-64 (b); (A) (1) Electrical measuring instruments, (2) Fuel injecting equipments, (3) Starters and spares, (4) L. t. isolators, (5) Greases (d); 21-9-64 (e).

70. (S) Shri Satyanarayan Saraogi (Proprietor) carrying on business under the trade name Messrs. United Sales Corporation (for) Shri Satyanarayan Saraogi, Shri Pranab Kumar Biswas and Shrimati Niotirani Biswas carrying on business under the trade name Messrs. United Sales Corporation, 30 Canal West Road, Calcutta (a); MK/2973A, 20-2-59 (b); 23-9-64 (e).

71. (S) Messrs. Shivji Virji Patel and Ladharam Patel (Partners) carrying on business under the trade name Messrs. Shree Sada Shiv Saw Mill & Co. (for) Messrs. Shivji Virji Patel, Parbat Vishram Patel, Kanji Virji Patel and Nathubhai Joy Mulji Jadeja (Partners) carrying on business under the trade name Messrs. Shree Sada Shiv Saw Mill & Co., 10/1 Canal East Road, Calcutta (a); MK/2769A, 24-5-57 (b); 23-9-64 (e).

72. (S) Sm. Ujjwala Rani Kar and Shri Paresh Nath Laha carrying on business under the trade name Bhabani Mistanna Bhandar (for) Sm. Ujjala Kar carrying on business under the trade name Bhowani Mistanna Bhandar, 215 Golebazar, P. O. Kharagpur, Dist. Midnapore (a); MN/338A, 24-10-42 (b); 11-9-64 (e).

73. (S) Messrs. Surjakanta Samanta and Madhusudan Sett (Partners) carrying on business under the trade name B. C. Nandy & Co. (for) Sarbasri K. P. Nandy, S. P. Nandy, B. C. Nandy and T. C. Nandy (Partners) carrying on business under the trade name Messrs. B. C. Nandy & Co., 113-F Netaji Subhas Road, Calcutta (a); MR/1188A, 12-2-45 (b); 19-9-64 (e).

74. (S) Messrs. Kartick Chandra Sen, Ganesh Chandra Sen, Paresh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen, Biresh Chandra Sen and Rabindra Nath Sen carrying on business under the trade name D. Sen & Sons (for) Messrs. Kartick Chandra Sen, Ganesh Chandra Sen, Paresh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen, Biresh Chandra Sen and Dinanath Sen carrying on business under the trade name D. Sen & Sons, 113A Monohardas Chawk, Calcutta (a); MR/2752A, 19-8-64 (b); 22-9-64 (e).

75. (S) Messrs. Badhodebi, Parshottamdas Satnaliwala (Joint owners of the business) Shri Malchand Satnaliwala, (Karta, Hindu undivided family) carrying on business under the trade name Birdhichand Satnaliwala (for) Shri Birdhichand Satnaliwala (Proprietor) carrying on business under the trade name Messrs. Birdhichand Satnaliwala, 113A Monohardas Katra, Calcutta (a); MR/2614A, 28-7-61 (b); 22-9-64 (e).

76. (S) Messrs. Lachman Singh, Madanlal Arora and Kishan Singh (Partners) carrying on business under the trade name Punjab Sarbat House (for) Shri Rally Singh (Proprietor) carrying on business under the trade name Messrs. Punjab Sarbat House, 172 Mahatma Gandhi Road, (A) 10 Chowringhee Road, Calcutta, (S) 1 Vivekananda Road, Calcutta (for) 1 Jagannath Ghat Road, Calcutta (a); MR/33B, 30-9-41 (b); 22-9-64 (e).

77. Messrs. Sujay Kumar Mitra and Gagan Mitra (Partners) carrying on business under the trade name Ideal Tea House, (S) 42 Strand Road, Calcutta (for) 4 Wards Institution Street, Calcutta, (D) Calcutta-1 (a); (S) MR/2761A (for) MK/253B (b); 24-9-64 (e).

78. Shri H. C. Halder carrying on business under the trade name Air Equipment Works, (S) 44/2 B. T. Road, Baranagar, Calcutta-50 (for) 44/12 B. T. Road, Baranagar, 24-Parganas (a); PG/1368A, 8-4-49 (b); (A) Ball bearings, electrical motors and starters, bush and shafts (d); 11-9-64 (e).

79. (S) Shri Haran Chandra Roy carrying on business under the trade name Messrs. Jyoti Products (for) Messrs. Jyoti Products, Bongaon, 24-Parganas (a); PG/1917A, 21-12-56 (b); 15-9-64 (e).

80. Messrs. Biswanath Prosad Show, Panchamlal Show and Kashinath Show carrying on business under the trade name Ashoka Iron & Steel Works, 4/6 Mahesh Mukherjee Feeder Road, Ariadah, 24-Parganas (a); PG/2458A, 20-1-61 (b); (A) Rollspoils, m. s. rods in coils, m. s. coils (d); 15-9-64 (e).

81. (S) Messrs. Sitaram Janardhan Savant, Probodh Joyram Savant, Ashok Sitaram Savant and Achyut Vishnu Rane carrying on business under the trade name Bharat Plastic Works (for) Messrs Bharat Plastic Works, 1 Ambica Mukherjee Road, Belgharia, 24-Parganas (a); PG/1688A, 9-7-54 (b); 15-9-64 (e).

82. (S) Kishore Ballav Saha and Krishna Jiban Saha carrying on business under the trade name International Screw Rivets Works (for) Shri Kishori Ballav Saha carrying on business under the trade name International Screw Rivets Works, 365/3 Prince Anwar Shah Road, Dhakuria, Calcutta-31 (a); PG/1747A, 6-4-55 (b); 16-9-64 (e).

83. Messrs. Sriniwas Golash and Anand Prakash Golash carrying on business under the trade name R. Kumar & Co., 33 Canning Street, Calcutta (a); RB/1114A, 26-4-60 (b); (A) Slide rule (d); 18-9-64 (e).

84. Shri Rai Chand Surana (Proprietor) carrying on business under the trade name Calcutta Stores Supplying Centre, 37 Canning Street, Calcutta (a); RB/1492A, 9-4-62 (b); (A) Bearings and tools (d); 22-9-64 (e).

85. (S) Messrs. Tarak Nath Sur and Sunil Kumar Sur carrying on business under the trade name Sunbeam Watch Co. (for) Shri Tarak Nath Sur carrying on business under the trade name Sunbeam Watch Co., 2/1 Old Court House Corner, Calcutta (a); RB/684A, 4-5-50 (b); 23-9-64 (e).

86. Messrs. Sepulchre Brothers (India) Ltd., 20 Rajendra Nath Mukherjee Road, Calcutta (a); RB/506A, 31-5-50 (b); (A) Sulphur (d); 23-9-64 (e).

87. Messrs. Kishore Jajodia, Mannalal Jajodia, Keshardeo Jajodia and Sanwarmall Jajodia carrying on business under the trade name The Calcutta Motor & Cycle Co., 5 Bentinck Street, Calcutta (a); RB/107A, 24-4-52 (b); (D) Musical instruments, gramophone records, methylated spirit, torches, drycells, petromax and parts, watches and clocks, sporting goods, hair oil (d); 23-9-64 (e).

88. Shri Sushil Kr. Patwari, Shri Bharatlal Patwari, Shri Ramgopal Patwari and Shri Mohanlal Patwari (Partners) carrying on business under the trade name Messrs. India Overseas Corporation, 65 Cotton Street, Calcutta (a); RJ/2872A, 27-11-58 (b); (A) Bolts, nuts, washers and soldering sticks (d); 12-9-64 (e).

89. Messrs. Prithwis Kumar Sen and Dilip Kumar Sen carrying on business under the trade name Wood Stock Agency, 187 Maharshi Debendra Road, Calcutta (a); SH/2431A, 11-5-56 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden cloth roller, wooden loom and wooden picking arm for sale (c), 19-9-64 (e).

90. Messrs. Sunil Kr. Sen and Ramendra Nath Mazumdar carrying on business under the trade name Economic Trading Co., 6 Shamlal Street (Back end), Calcutta-4 (a); SH/3258A, 31-8-62 (b); (A) China wave, glass wave, bucket, coke and coal (d); 19-9-64 (e).

91. Messrs. Kirparam Goel, Sitaram Goel, Dhanram Goel carrying on business under the trdae name Raghunath Sahai Kirparam, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) SH/3538A (for) JK/2828A (b), 23-9-64 (e).

92. (S) Shri Suresh Chandra Ghatak (Proprietor) carrying on business under the trade name Bengal Tobacco Supply Agency (for) Messrs. Bengal Tobacco Supply Agency, 52/6 Strand Road, Calcutta (a); SH/2531A, 20-3-57 (b); 24-9-64 (e).

93. Sarbasri Paresh Nath Mitra, Panchugopal Mitra and Baidyanath Mitra carrying on business under the trade name Messrs. Mitra's Hardware Mart, 152 & 152/1 Chandney Chowk, Calcutta (a) SL/3390A, 30-5-59 (b); (A) Carriage bolts, wood screw, m. s. bright shaft, brass square rod, g. i. plain sheet, machine screw round (d); 4-9-64 (e).

94. (S) Pyari Mohon Debnath carrying on business under the trade name Messrs. Hindusthan Board House (for) Shri H. N. Debnath carrying on business under the trade name Messrs. Hindusthan Board House, 26 Budha Ostagar Lane, Calcutta (a), SL/3156A, 16-9-57 (b); 5-9-64 (e).

95. The West Bengal Small Industries Corporation Ltd., 45 Ganesh Chandra Avenue, Calcutta (a); SL/271B, 7-9-61 (b); (A) Caustic soda, tallow, palm oil, ammonium-bi-carbonate, mercury, sodium nitrate (d); 7-9-64 (e).

96. Shri Sontosh Kumar Bose carrying on business under the trade name Messrs. Aparajita Chemical & Soap Works, 31 Patuatola Lane, Calcutta (a), SL/3723A, 17-6-61 (b); (A) Insert the item 'Sodium sulphate' after the words Turkey red oil in manufacturing column (c); 8-9-64 (e).

97. Messrs. Haripada Sirkar, Ramgopal Sirkar, Dhirendra Nath Sirkar, Ajit Kumar Sirkar and Narendra Nath Karmakar carrying on business under the trade name Messrs. H. P. Sirkar & Co., 125A Bepin Behari Ganguli Street, Calcutta, (D) Calcutta (1) (a); (S) SL/4207A (for) SL/245B (b); (A) Nitric acid, sora, phatkiri, sulpher, sulphuric acid, salt, sohaga and carcoal after the words Consumable stores, e.g. (c); 8-9-64 (e).

98. Messrs. Geeta Glass Works (Private) Ltd., 153 Bepin Behari Ganguly Street, Calcutta (a); SL/3495A, 14-6-54 (b); (A) Coal, lubricating oil, fuel, after the words consumable stores, e.g., in manufacturing column (c); 8-9-64 (e).

99. Shri Ramniwas Pandey carrying on business under the trade name Messrs. Stone & Steel Trading Corporation, 60/1 Princep Street, Calcutta (a); SL/4060A, 11-10-63 (b); (A) Steel and steel materials (d); 10-9-64 (e).

100. Shri Tajesh Shome (Proprietor) carrying on business under the trade name Ram Krishna Stores, Sahagunj, Hooghly (a); SP/102B, 19-5-61 (b); (A) Motor parts, electrical fittings and tapes (d); 11-9-64 (e).

101. Messrs. Madhusudhan Gupta and Suresh Chandra Gupta (Partners) carrying on business under the trade name Young Traders, Snanpiri Lane, P. O. Serampore, Hooghly (a); SP/673A, 7-1-50 (b); (A) G. c. sheets, g. p. sheets, electrical sheets and skelp (d); 16-9-64 (c).

102. (S) Messrs. Lucas Indian Service (Private) Ltd. (for) Messrs. Lucas Indian Service Ltd., 46 Wellesley Street, Calcutta (a); TL/59A, 22-9-41 (b); (D) Consumable stores. Certified by the purchasing dealer to be required for use in any process in the execution of contracts (d); 21-9-64 (e).

103. Messrs. United Indian Engineers (Private) Ltd., 1B Convent Road, Calcutta (a); TL/2838A, 26-8-64 (b); (A) (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease (c); 18-9-64 (e).

104. Sarbasri Srenick Kumar Kuthari, Bimal Singh Srimal and Sushil Kumar Ganguly (Partners) carrying on business under the trade name Messrs. New India Chemicals, 52A Indian Mirror Street, Calcutta-13 (a); TL/2582A, 20-6-62 (b); (A) Hydrosulphite of soda, cresylic acid (d); 21-9-64 (e).

105. Shri Harish Chandra Gogia, Shri Ratan Prakash Gogia (Partners) carrying on business under the trade name Messrs. Harico, 3 Chowringhee Road, Calcutta (a); TL/1727A, 23-5-52 (b); (A) Binoculars, photo chemicals, view master (d); 24-9-64 (e).

106. (S) Mrs. Tenglo Shih alias Dang Lao Shih Mrs. Teng Hsimei aliam Tham Tang Lai Loy alias Lai Loy Tham and Tang Fah Shu (Partners) carrying on business under the trade name Messrs. Tinyat Koon (for) Mrs. Teng Lo Shih (Proprietress) carrying on business under the trade name Messrs. Tinyat Koon, 14/3 Chattawala Gully, Calcutta-12 (a); CL/2880A, 28-1-58 (b); 17-9-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 323 C. T,—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information :—

Notes.— (a) Serial number, name, address, Chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Doshaoran Engineering Works (Private) Ltd., 49/1 Circular Garden Reach Road Calcutta (a); AL/658A, 19-7-50 (b); Brass sheet, screw nuts, cycle bells and accessories, brass rings, iron haspandstaple (c), 16-9-64 (e).

2. Messrs. Toy House, 65/4 Lansdown Road, Calcutta (a); BH/2011A, 12-1-51 (b); Raw materials, Plant, machinery, spare parts and accessories, Consumable stores viz., wood emery paper, chemicals, rods, nails paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Toys, plastic name and number (c), 11-9-64 (e).

3. Messrs. The Industrial Wood Works, 50A Girish Mukherjee Road, Calcutta (a), BH/3050A, 27-2-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., hoopirah nails, wire, steel, flats, brass, plants, saw, jack plants, planes, spoke shave, plain blades, drill screw bolts glass, paint glass, paper, emery cloth, paper washers. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Wooden handles for agricultural implements wooden box (c); Packing cases, wooden handles broom sticks, wooden electrical materials (d), 14-9-64 (c).

4. Sankey Electrical Stampings Ltd., 41 Chowranghee Road, Calcutta (a); BH/3697A, 30-5-50 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Electrical steel stampings, laminations and also various others components parts for electrical steel sheets (d); 16-9-64.

5. Shri Pankaj Kumar Banerjee and Surendra Nath Ghosh carrying on business under the trade name Ghosh Brothers & Co., 123 Ashutosh Mukherjee Road, Bhawanipore, Calcutta (a); BH/282A, 22-6-41 (b); Stores, gold and silver and any other raw materials, plant, machinery, spare parts and accessories and consumable stores, building and plumbing materials or fixtures, required for construction, fitting out or repairs of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of ornaments for sale (c); 17-9-64 (e).

6. Messrs, S. G. Insustries, 169/A Shyamaprosad Mukherjee Road, Calcutta (a); BH/3063A, 27-4-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. Brass rod, iron rod, brass casting, wire (copper) insulating materials varnish, paint. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below : Transformer (c); Leather washer and straps (d); 17-9-63 (e);

7. Messrs. Charu Chandra Paul No. 2 Bajepratappore, Burdwan (a); BN/1257A, 1-5-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., paints, varnishes, screws, hinges. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber, door, window and furniture (c); Door, window, furniture, timber (d); 18-9-64 (e).

8. Shri Radha Prosad Saha carrying on business under the trade name Messrs. City Tobacco Stores, Khagra, Mursidabad, Mursidabad (1) (a); BR/5B, 27-7-48 (b): Biri tobacco, biri leaves and suta guli (d); 14-9-64 (e).

9. Kapoor Electric Co., 52 Ezra Street, Calcutta (a); CL/2031A, 14-9-50 (b); Electric goods (d); 11-9-64 (e).

10. Shri Ismail Dada carrying on business under the trade name Messrs. Ismail & Co., 12 Kashinath Mallick Lane, 2nd, floor, Calcutta (a); CL/2320A, 4-3-52 (b); Jute and jute products (d); 11-9-64 (e).

11. Messrs. Fatehdin & Sons., 57 Lower Chitpur Road, Calcutta (a); CL/1541A, 26-8-47 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores viz. Provided that all goods for which exemption from paymnet of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); Piece goods and footwear and other leather goods (d); 12-9-64 (e).

12. Messrs. Bharat Machinery Corporation, 216/2 Panchanantala Road, Howrah (a); HW/2002A, 16-3-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machinery parts (c); 18-9-64 (e).

13. Shri Shyam Lal Dey carrying on business under the trade name Messrs. Shyam Lal Dey, Howrah Hat, Stall No. 4/15 Howrah (a); HW/647A, 15-5-45 (b); Yarn, dhuties, saries, chador etc (d); 19-9-64 (e).

14. Messrs. D. N. Bose, 16/1 Baj Shibpore, 2nd Bye Lane, Howrah (a); HW/862A, 25-10-48 (b); Colliery and mill stores, railway materials, tools and machinery and agricultural machinery, air compressors, Boilers, engines, (steam and oils) hardware, steam and water pumps, pumping sets, electric motor, starters, electrical goods, power plants and machinery, electrical accessories, pipes and pipe fittings, machinery-spare parts (d); 21-9-64 (e),

15. Messrs. Nirmal Kumar Jaipuria, Gyanwati Jaipuria, Gita Devi Jaipuria and Kusum Devi Jaipuria carrying on business under the trade name N. K. Jaipuria & Co., 89 Cross Street, Calcutta (a); MR/2605A, 21-4-64 (b); Cloth and yarn (d); 21-9-64 (e).

16. Messrs. Balai Chand Dawn, Nanda Dulal Dawn and Maniklal Dawn carrying on buriness under the trade name Ba'ai Chand Daw & Co., 44 Strand Road, Calcutta (a); MR/424A, 10-10-41 (b); Oilmanstores, perfumery, toilet soaps, tea, biscuits, cigarettes, stationery and general merchandises as and when required for resale (d); 24-9-64 (e).

17. S. N. Sarkar & Bros., 63 Radhabazar Street, Calcutta (a); RB/44A, 1-6-49 (b); Coals, coke, lime, lime stone, stone, stone chips, fire wood (d); 23-9-64 (e).

18. Messrs. Cloth Merchant, 2 Wellington Street Calcutta (a); SL/450A, 27-9-41 (b); Cloth (d); 5-9-64 (e).

19. Shri Ganesh Prosad Gupta carrying on business nud r the trade name Messrs. Gupta Stores, P-11 Charakdanga Road, Calcutta (a); TL/2726A, 18-7-63 (b); Chillies, dhaniya, ground-nut oil, linseed oil and kalajira (d); 18-9-64 (e).

Explanatory notes:—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner

No. 325 C. T.—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Prakriti Nath Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. Shalimar Tools and Allied Products, 1 Chetla Central

Road, Calcutta-27 (a); 387A(AL) (Central), 15-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oil, grease, gas and electrodes for the manufacture of industrial gauges, valves, domestic pumps, ferrous and non-ferrous castings (d).

2. Shri Rai Mohan Dutta carrying on business under the trade name Messrs. Bijoli Fireworks Mfg. Co., 33 Ashutosh Mukherjee Road, Calcutta (a); 862A(BH) (Central), 11-9-64 (b); Aluminium powder for use in manufacture of fireworks (d).

3. Shri Benerasi Lal Chamria, Sm. Lila Devi Konoria and Sm. Kamala Debi Chamria carrying on business under the trade name Messrs. Shyam's, 26/6 Hindusthan Park, Calcutta-29 (a); 863A(BH) (Central), 12-9-64 (b); Cotton and silk yardage, cotton and silk sarees, garments, handkerchieves, socks, singlets, underwears, towels, woollen yardage and scarves, artificial yarn textiles including sarees (c).

4. Sarbasri E. M. Hassan, Mohammed Altaf and Shaikh Mohamed Sadiq carrying on business under the trade name United Shoe Material Co., 12 Lower Chitpur Road, Calcutta (a); 1524A(CL) (Central), 14-9-64 (b).

5. Shri Surendra Kumar Dev carrying on business under the trade name Pioneer Sales Corporation, 34/1B Colootola Street (2nd floor), Calcutta (a); 1525A(CL) (Central), 14-9-6 4(b); (1) Playing cards, (2) Baby feeder bottle teats (c).

6. Sarbasri Jagannath Das Biswakarma, Bachu Ram Biswakarma and Nanku Prosad Biswakarma carrying on business under the trade name Samaru Ram Nankee Prosad Biswakarma, 84 Lower Chitpur Road, Calcutta (a); 1526A(CL) (Central), 15-9-64 (b).

7. Messrs. Yakub Bhai Maizbhai and Abid Husain carrying on business under the trade name Bombay Bearing Mart, 71A Netaji Subhas Road, Calcutta (a); 1771A(CR) (Central), 12-9-64 (b).

8. Messrs. Ashis Prasad Nandi Mazumdar, Biman Krishna Acharya, Salil Roy, Arun Kumar De and Pradip Mohan Roy carrying on business under the trade name Crushmore-Maxban India, 37 Strand Road, Calcutta (a); 1772A(CR) (Central), 14-9-64 (b).

9. Messrs. Nathuram Poddar, Rajendra Kumar Poddar, Ambika Prasad Poddar, Tara Chand Poddar, Sawalram Poddar, Basant Kumar Poddar and Vijoy Kumar Poddar carrying on business under the trade name Bhagwati Cotton Trading Company, 135 Canning Street, Calcutta (a); 1773A(CR) (Central), 19-9-64 (b); Cotton (c).

10. Bearing Specialists (Private) Ltd., 137 Canning Street, Calcutta (a); 1775A(CR) (Central), 24-9-64 (b); Bearings, socket and block (c).

11. Shri Arjunlall Gupta carrying on business under the trade name Messrs. Gopal Iron & Galvanising Works, 11/2 Guha Road, Ghusury, Howrah (a); 960A(HW) (Central), 18-9-64 (b).

12. Messrs. C. J. Hewlett & Son (India) Private Ltd., 147 Cotton Street, Calcutta (a); 1119A(JK) (Central), 21-9-64 (b); Drugs and medicines for the purpose of manufacture Hewletts mixture (d); Packing boxes, bottles, corks, packing papers, bakelite caps, corrugated-card-boards (g).

13. Shri Basudeb Naug carrying on business under the trade name Naug & Co., 6 Radhabazar Lane, Calcutta (a); 1165A(RB) (Central), 24-9-64 (b).

14. Shri Gobindram Jalan, Shri Krishanlal Jalan, Shri Radheshyam Jalan, Sm. Gomoti Devi Jalan, Sm. Luxmi Devi Jalan and Sm. Chandrakala Jalan (Partners) carrying on business under the trade name Messrs. Jalan & Co., 7 Babulal Lane, Calcutta (a); 911A(RJ) (Central), 12-9-64 (b); Pipes (c).

15. Messrs. Vinodray Bhailal Vora, Sm. Sushila M. Ojha and Shri Haripada Ray carrying on business under the trade name Standard Industries, 4/1A Ramdhan Khan Lane, Calcutta (a); 1160A(SH) (Central), 18-9-64 (b); Rubber for use in the manufacture of latex-saline tubes and other latex products (d).

16. Shri Sumeral Bhutoria carrying on business under the trade name Messrs. Calcutta Trading Co., 17 Dass Lane, Calcutta (a); 1639A(SL) (Central), 4-9-64 (b).

17. Shri Pyari Mohan Debnath carrying on business under the trade name Messrs. Hindusthan Board House, 26 Budhuostagar Lane, Calcutta (a); 1640A(SL) (Central), 7-9-64 (b); Paper and board (c).

18. Shri Upendra Lall Dhar carrying on business under the trade name Messrs. Fashion Shoe House, 129/1 Bepin Behari Ganguly Street, Calcutta (a); 1641A(SL) (Central), 7-9-64 (b); Shoes (c).

19. Ahmed Hossain carrying on business under the trade name Messrs. Navy Cap Stores, 3 Chandney Chawk Street, Calcutta (a); 1642A(SL) (Central), 7-9-64 (b); Baret cap, n. c. c. badge, tie, whistle cords, ribons, woollen socks and hose tops, brass medal, ribbon bars, hat, caps, web-belt, n. c. c. stick (c).

20. Messrs. IMC-Vogel Industries (Private) Ltd., 10/1 Princep Street, Calcutta (a); 1643A(SL) (Central), 9-9-64 (b); Motors, starters, switches, cables and wires, electric lamps and tubes (c).

21. Messrs. Rampur Engineering Co. Ltd., 77/1 Mahatma Gandhi Road, Calcutta (a); 1644A(SL) (Central), 9-9-64 (b); Cycle and its parts and accessories, water meter, electric fans, electric motor, water pump (c).

22. Shri Hari Pada Bose carrying on business under the trade name Messrs. Hari Pada Bose & Co., 12/1 Sashi Bhusan Dey Street, Calcutta (a); 1645A(SL) (Central), 10-9-64 (b); Iron and steel scraps and defectives (c).

23. G. L. Bhugra, C. P. Bhugra, P. N. Sethi carrying on business under the trade name Messrs. Central Card Board Box Manufacturing Co., 25 Dr. Kartick Bose Street, Calcutta (a); 1646A(SL) (Central), 10-9-64 (b); Card boards, stitching wire, paper for manufacture of card board boxes and cartoons (d).

S. K. BOSE, Commissioner.

No. 326 C. T.—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) P. C. Sood and H. S. Puri carrying on business under the trade name Messrs. Russa Road Service Station (for) Messrs. Russa Road Service Station, 5 Russa Road, Calcutta (a); 10A(AL) (Central), 30-7-57 (b); (A) Can war, car gloss, car cleaner, car polish (c); 15-9-64 (h).

2. Messrs. Golokbehari Chattaraj and Bankimbehari Chattaraj carrying on business under the trade name Golokbehari Chattaraj, Bolpur, P. O. Bolpur, Dist. Birbhum, (D) Aurangabad, Dist. Murshidabad (a); (S) 768A(AS) (Central) (for) 46B(AS) (Central) (b); 14-9-64 (f).

3. Shri Kantilal J. Hirani carrying on business under the trade name Messrs. Alvin Agency, 7B Shayamanand Road, Calcutta-25 (a); 726A(BH) (Central), 29-8-63 (b); (A) Eyelet (c); 11-9-64 (h).

4. Messrs. Bombay Photo Stores (Private) Ltd., 34 Park Mansion, Park Street, Calcutta-16, (A) Calcutta-1 (a); 1B(BH) (Central), 15-5-57 (b); 15-9-64 (h).

5. Messrs. Sankey Electrical Stampings (Private) Ltd., (S) 41 Chowringhee Road, Calcutta-16 (for) 17 Brabourne Road, Calcutta (a); (S) 864A(BH) (Central) (for) 189A(RB) (Central) (b); 16-9-64 (h).

6. (S) Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Goenka (for) Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Ramniwas, 45 Lohar Mahalia, Bankura (a); 36A(BK) (Central), 17-7-57 (b); 11-9-64 (h).

7. Shri Hariprasad Suhasaria, Shri Bajranglal Suhasaria, Shri Omprakash Suhasaria and Sm. Laxmi Debi Suhasaria carrying on business under the trade name Messrs. Suhasaria Milling Industries, Kuchkuchia, Bankura (a); 194A(BK) (Central), 25-3-64 (b); (A) Groundnut oil after the words consumable stores (d); 12-9-64 (h).

8. Messrs. Lalji Raja & Sons, Bankura (a); 1A(BK) (Central), 1-7-57 (b); (A) Tin containers and iron and steel drums (c); 12-9-64 (h).

9. (S) Shri Vrajlal Doshi Nathalal Deoraj, Khantilal Mansukhlal, Mohanlal Kanji Mansukhlal Doyalal and Dhirajlal Vanmali carrying on business under the trade name Messrs. Vrajlal Doshi & Co. (for) Messrs. Vrajlal Doshi & Co., 11 Tara Chand Dutta Street, Calcutta (a); 844(CL) (Central), 12-6-57 (b), 12-9-64 (h).

10. Messrs. Modan Lal Grover, Ramesh Chandra Grover and Virendra Kumar Grover carrying on business under the trade name Grover Brothers, P-39/40 Ezra Street, Calcutta (a); 1381A(CL) (Central), 19-8-63 (b); (A) Eucalyptus oil (c); 12-9-64 (h).

11. (S) Shri Banarsi Prosad Sharma, Sm. Fulla Devi Sharma and Shri Basudeo Prosad Sahu carrying on business under the trade name Shree Ganesh Electric Works (for) Messrs. Banarsi Prosad Sharma, Narayan Chunder Sharma and Basudeo Prosad Sahu carrying on business under the trade name Shree Ganesh Electric Works, 281/1/IC Bowbazar Street Calcutta (a); 893A(CL) (Central), 17-4-59 (b); 12-9-64 (h).

12. (S) Sarbasri Mulla Tayebhoy Shaikh Essabhoy, Esmail Shaikh Essabhoy, Mulla Camruddin Shaikh Abdulkader Mulla Abbasbhoy Shikh Motabhoy, Zoeb Shaikh Yahyabhoy Mulla Mohammadbhoy Sk. Abdulkayum, Esmail Mulla Mohammadbhoy Sk. Yahyabhoy, Essabhoy, Faizullabhoy, Abdulally Faizullabhoy, Esuf A. K. Faizullabhoy, Nomanbhai Mulla Abdulkader and Mulla Zenulbhoy Mulla Addulkader carrying on business under the trade name The India Rubber Goods Mfg. Co. (for) Messrs. Mulla Tayebhoy Shaikh Essabhoy, Esmail Shaikh Essabhoy, Mulla Camruddin Shaikh Abdulkader, Mulla Abbasbhoy Shaikh Mota bhoy, Shaikh Esoofbhoy Shaikh Abdulkayum, Mulla Mohammadbhoy Sk. Abdul Kayum, Mr. Abdul Husein Mulla Mohammadbhoy, Mulla Mohammadbhoy Sk. Yahyabhoy, Mr. Essabhoy Faizullabhoy, Mulla Abdulbhoy Faizullobhoy, Mr. Amiruddin Faizullabhoy, Mr. Esuf A. K. Faizullabhoy, Mr. Nomanbhai Mulla Abdulkader and Mulla Zenulbhoy Mulla Abdulkader carrying on business under the trade name The India Rubber Goods Mfg. Co., 31/22 Lower Chitpur Road, Calcutta (a); 646A(CL) (Central), 21-10-57 (b); 15-9-64 (h).

13. Sm. Urmila Nagindas Shah and Shri Harkishandas Vithaldas Shah carrying on business under the trade name Messrs. Dipak Laboratories, 55 Canning Street, Calcutta (a); 1336A(CL) (Central), 6-5-63 (b); (A) Industrial chemicals (c); 12-9-64 (h)

14. (S) Sarbasri Paresh Chandra Dutta, Madhusudhan Dutta, Ajit Kumar Dutta, Ashim Kumar Dutta, Arun Kumar Dutta and Arup Kumar Dutta (Partners) carrying on business under the trade name Messrs. Dutta & Co. (for) Shri Paresh Chandra Dutta (Proprietor) carrying on business under the trade name Messrs. Dutta & Co., 93 Old Chinabazar Street, Calcutta (a); 834A(CR) (Central), 5-8-57 (b); 11-9-64 (h).

15. (S) Messrs. Kapurchand Agarwal and Jagadish Prosad Gupta (for) Messrs. Mohabir Prosad Agarwal and Jagadish Prosad Gupta carrying on

business under the trade name Jai Hanuman Industrial Corporation, 1 Bonfield Lane, Calcutta (a); 1440A(CR) (Central), 31-8-61 (b); (A) Pipe fittings and welding materials (c); 11-9-64 (h).

16. Messrs. Basdeo Kajaria, Makhanlal Kajaria and Laken Nath Kajaria carrying on business under the trade name Chemi Colour Agency, 12 Bonfield Lane, Calcutta (a); 1109A(CR) (Central), 7-10-58 (b); (A) Beta napthol, barium carbonate, barium chloride, amyl acetate, boric acid, carnauba wax, hexamine, sodium nitrite (c); 14-9-64 (h).

17. (S) Messrs. Pribhdas Naraindas Bellaney, Mohanlal Harkrishinlal Khilnani and Khimandas Deoomal Khilnani carrying on business under the trade name Messrs. J. B. Mansham & Co. (for) Shri Pribhdas N. Bellaney (Proprietor) carrying on business under the trade name Messrs. J. B. Mansham & Co., 4A Jackson Lane, Calcutta (a); 1699A(CR) (Central), 3-2-64 (b); 12-9-64 (h).

18. (S) Sarbasri Anil Baran Chowdhury and Nirode Baran Chowdhury carrying on business under the trade name Messrs. Hazra & Chowdhury Co. (for) Bhut Nath Chowdhury carrying on business under the trade name Messrs. Hazra & Chowdhury Co., 163/164 Old Chinabazar Street, Calcutta (a); 450A(CR) (Central), 5-7-57 (b); 15-9-64 (h).

19. Shri Dhiraj Lal Shah (Proprietor) carrying on business under the trade name National Engineering Corporation, 138 Canning Street, Calcutta (a); 1711A(CR) (Central), 4-3-64 (b); (A) Ball-bearing (c); 15-9-64 (h).

20. (S) Messrs. Ishwari Prasad Khaitan and Loknath Khaitan carrying on business under the trade name Ramchandra Heeralal (for) Messrs. Heeralal Khaitan, Ishwari Prasad Khaitan and Loknath Khaitan carrying on business under the trade name Ramchandra Heeralal, 138 Canning Street, Calcutta (a); 1659A(CR) (Central), 1-7-57 (b); 15-9-64 (h).

21. Messrs. Akborali Mohamedali and Fakhruddin Akborali carrying on business under the trade name A. M. Patel & Co., 71A Netaji Subhas Road, Calcutta (a); 1730A(CR) (Central), 11-4-64 (b); (A) Tube (c); 17-9-64 (h).

22. Gunny Exporters (Private) Ltd., 10 Clive Row, Calcutta (a); 1360A(CR) (Central), 30-11-60 (b); (A) Steel tubes and pipes (c); 18-9-64 (h).

23. Shri Keshavlal Gopalji carrying on business under the trade name Messrs. India Engineering & Implements Co., 85 Netaji Subhas Road, Calcutta (a); 1171A(CR) (Central), 29-4-59 (b); (D) Mining stores , (A) Spares and equipments, tubes picks, tanks and compressors (c); 19-9-64 (h).

24. (S) Messrs. Binoy Prasad Sanyal, Bimal Prasad Sanyal, Bikash Prasad Sanyal and Sm. Bindu Basini Devi carrying on business under the trade name Messrs. Sanyal & Co. (for) Bagala Prasad Sanyal (Proprietor) carrying on business under the trade name Messrs. Sanyal & Co., 29 Strand Road, Calcutta, Calcutta (1) (a); 40B(CR) (Central), 31-7-57 (b); 21-9-64 (h).

25. (S) Messrs. Kamala Sircar, Bijoy Chand Sircar and Dhruba Kumar Bara carrying on business under the trade name Messrs. Kalyan Engineering Enterprise (for) Sm. Kamala Sircar (Proprietress) carrying on business under the trade name Messrs. Kalyan Engineering Enterprise, (S) 37 Strand Road, Calcutta (for) 41 Raja Basanta Roy Road, Calcutta, (D) Calcutta (1) (a); (S) 1774A(CR) (Central) (for) 105B(BH) (Central) (b); 21-9-64 (h).

26. (S) Shri Madhab Chandra Hazra (Proprietor) carrying on business under the trade name Bonfields Bottle Stores (for) Shri Tara Pada Hazra (Proprietor) carrying on business under the trade name Bonfields Bottle Stores, 14/4A Bonfields Lane, Calcutta (a); 851A(CR) (Central), 6-8-57 (b); 22-9-64 (h).

27. (S) Messrs. Mohanlal Bhansaly and Kamal Sengu Bhansaly carrying on business under the trade name Messrs. Raj Kamal Watermeter Manufacturing Co. (for) Messrs. Gobindram Bhansaly, Mohanlal Bhansaly and Kamal Sengu Bhansaly carrying on business under the trade name Messrs. Raj Kamal Watermeter Manufacturing Co., 75 Netaji Subhas Road, Calcutta (a); 654A(CR) (Central), 20-9-63 (b); 22-9-64 (h).

28. (S) Messrs. Govardhandas P. A., Yash Raj Aggarwal, Shiv Raj Aggarwal and Padam Raj Aggarwal carrying on business under the trade name Messrs. Govardhandas P. A. (for) Messrs. Govardhandas P. A., Yash Raj Aggarwal and Shiv Raj Aggarwal carrying on business under the trade name Messrs. Govardhandas P. A., 32 Netaji Subhas Road, Calcutta, Calcutta (1) (a); 29B(CR) (Central), 1-7-57 (b); 22-9-64 (h).

29. Messrs. Javerbai Sobhag Chand, Ful Chand Nanalal Shas and Bul Bul Nanalal Shah carrying on business under the trade name Colliery Equipment and Spares, 135 Canning Street, Calcutta (a); 1705A(CR) (Central), 21-2-64 (b); (A) Transformer (c); 23-9-64 (h).

30. (S) Messrs. Parasramka Commercial Co. (Private) Ltd. (for) Messrs. Parasramka Commercial Co. Ltd., 135 Canning Street, Calcutta (a); 1246A(CR) (Central), 14-6-57 (b); 23-9-64 (h).

31. Messrs. Hamilton & Co. (Private) Ltd., 8 Old Court House Street, Calcutta (a); 250A(EL) (Central), 19-7-57 (b); (D) Hardware, (A) Brass and steel chains, ash trays, candle holders, wrought irons, metal furnishings, belts and gongs and iron, brass bronze and copper stands, name plates (c); 22-9-64 (h).

32. Shri Narayan Chandra Poddar (Proprietor) carrying on business under the trade name Calcutta Sugandhi Dhup Factory, (S) 68A Ratan Sarkar Garden Street, Calcutta-7 (for) (1) 124C Dharamtolla Street, Calcutta (Head Office), (2) 68A Ratan Sarkar Garden Street, Calcutta (Additional place) (a); (S) 1118A(JK) (Central) (for) 124B(SL) (Central) (b); (S) Consumable stores, e.g., Perfumery, scent, white oil, guggal, chundar powder, behkidana, dhaiphal, sailaj and gum (for) Consumable stores, viz., perfumery, scent, white oil, guggal, chandan powder, buchkidana, dhaipal, sailaj and gum (d); 18-9-64 (h).

33. (S) Messrs. Sukhdeo Prosad Jain and Kanakmala Jain carrying on business under the trade name Bharat Metal Stores (for) Messrs. Mandirdas Jain and Sukhdeo Prosad Jain carrying on business under the trade name Bharat Metal Stores, 37B Kalakar Street, Calcutta-7 (a); 15B(JK) (Central), 27-6-57 (b); 19-9-64 (h).

34. (S) Messrs. Amar Nath Seth, Raj Kumar Seth, Sm. Rama Rani Seth, Sm. Sarojini Devi Seth, Shankar Nath Seth, Bipin Behari Seth, Dilip Kumar Seth

and Ravindra Nath Seth (Partners) carrying on business under the trade name Messrs. Baldeodas Sons & Co. (for) Messrs. Bisheswar Nath Seth, Amar Nath Seth, Shankar Nath Seth, Swami Dayal Seth (Partners) carrying on business under the trade name Baldeodas Sons & Co., 1 Gourdas Bysack Lane, Calcutta (a); 735A(JK) (Central), 19-12-58 (b); 21-9-64 (h).

35. (S) Messrs. Anand Singh, Pran Singh, Ram Singh, Sm. Parvati Devi and Sm. Parvati Devi natural guardian of Pirtam Singh, Surjit Singh, Chanda Devi and Kalyan Singh carrying on business under the trade name Takhat Singh & Bros. (for) Messrs. Takhat Singh, Anand Singh, Pran Singh and Ram Singh carrying on business under the trade name Takhat Singh and Bros., 374 Upper Chitpore Road, Calcutta (a); 303A(JK) (Central), 4-7-57 (b); 22-9-64 (h).

36. Messrs. Ajit Kumar Saha and Ranjit Kumar Saha (Partners) carrying on business under the trade name Ranjit Kumar Saha & Bros., 20/1 Maharshi Debendra Road (2nd floor, Room No. 13, Calcutta-7), (A) Nayabazar, Siliguri (a); (S) 111B(JK) (Central) (for) 977A(JK) (Central) (b); 22-9-64 (h).

37. Shri Satya Narayan Agarwala (Proprietor) carrying on business under the trade name Messrs. Karimpur Cement Supply Agency, Karimpur, Nadia, (A) Mahitosh Biswas Street, Krishnagar, Nadia (branch) (a); 139B(KR) (Central), 21-5-62 (b); 16-9-64 (h).

38. Shri Pannalal Khetwat, Shri Brijlal Khetwat and Shri Radheshyam Khetwat carrying on business under the trade name Messrs. Khetwat Enterprises, 6 Jatindra Mohan Avenue, Calcutta, Siliguri (1) (a); 76B(MK) (Central), 18-5-61 (b); (A) Mahwa oil after the word Cocoanut oil (c); 21-9-64 (h).

39. (S) Shri Shyampada Banerjee and Shrimati Parul Rani Banerjee on behalf of self and her children carrying on business under the trade name Messrs. Transfer Makers of India (for) Messrs. Parul Rani Banerjee and Gouri Rani Banerjee (Partners) carrying on business under the trade name Transfer Makers of India, 61A Madhu Ray Lane, Calcutta (a); 708A(MK) (Central), 6-8-59 (b); 23-9-64 (h).

40. (S) Shri Satyanarayan Saraogi (Proprietor) carrying on business under the trade name Messrs. United Sales Corporation (for) Shri Satyanarayan Saraogi, Shri Pranab Kumar Biswas and Sm. Niotirani Biswas (Partners) carrying on business under the trade name Messrs. United Sales Corporation, 30 Canal West Road, Calcutta (a); 652A(MK) (Central), 27-2-59 (b); 23-9-64 (h).

41. (S) Shivji Virji Patel and Ladharam Patel (Partners) carrying on business under the trade name Messrs. Shree Sada Shiv Saw Mill & Co. (for) Shivji Virji Patel, Parbat Vishram Patel, Kanji Virji Patel and Nathubhai Joy Mulji Jadeja (Partners) carrying on business under the trade name Messrs. Shree Sada Shiv Saw Mill & Co., 10/1 Canal East Road, Calcutta (a); 727A(MK) (Central), 17-9-59 (b); 23-9-64 (h).

42. (S) Messrs. Surja Kanta Samanta and Madhusudan Sett (Partners) carrying on business under the trade name B. C. Nandy & Co. (for) Sarbasri K. P. Nandy, S. P. Nandy, B. C. Nandy and T. C. Nandy carrying on business under the trade name Messrs. B. C. Nandy & Co., 113-F Netaji Subhas Road, Calcutta (a); 245A(MR) (Central), 28-6-57 (b); 19-9-64 (h).

43. Messrs. Sujay Kumar Mitra and Gagan Mitra (Partners) carrying on business under the trade name Ideal Tea House, (S) 42 Strand Road, Calcutta (for) 4 Wards Institution Street, Calcutta, (D) Calcutta-1 (a); (S) 1033A(MR) (Central) (for) 102B(MK) (Central) (b); 24-9-64 (h).

44. (S) Messrs. Achuth Anant Pai, Gopal Krishna Pai, Baikunth Achuth Pai and Bishnu Achuth Pai carrying on business under the trade name Calcutta Fast Colour Dye Works (for) Shri Achuth Anant Pai carrying on business under the trade name Messrs. Calcutta Fast Colour Dye Works, 23 Bhuban Mohan Banerjee Road, Belgharia, 24-Parganas (a); 63B(PG) (Central), 28-6-57 (b); 15-9-64 (h).

45. Annapurna Soorkey Mills (Private) Ltd., 15 Waldie Street, Calcutta-35 (a); 306A(PG) (Central), 10-12-58 (b); (A) Lime (c); 15-9-64 (h).

46. Messrs. Sriniwas Golash and Anand Prakash Golash carrying on business under the trade name R. Kumar & Co., 33 Canning Street, Calcutta (a); 835A(RB) (Central), 24-5-60 (b); (A) Slide rule (c); 18-9-64 (h).

47. (S) Messrs. Tarak Nath Sur and Sunil Kumar Sur carrying on business under the trade name Sunbeam Watch Co. (for) Shri Tarak Nath Sur carrying on business under the trade name Sunbeam Watch Co., 2/1 Old Court House Corner, Calcutta (a); 309A(RB) (Central), 5-7-57 (b); 23-9-64 (h).

48. Messrs. Jugal Kishore Jajodia, Mannalal Jajodia, Keshardeo Jajodia and Sanwarmal Jajodia carrying on business under the trade name The Calcutta Motor & Cycle Co., 5 Bentinck Street, Calcutta (a); 80A(RB) (Central), 1-7-57 (b); (D) Musical instruments, gramophone records, methylated spirit, torches, dry cells, petromax parts and packing material (c); 23-9-64 (h).

49. Shri Netai Mohon Saha carrying on business under the trade name Krishna Traders, 20 Kumartully Street, Calcutta-5 (a); 97A(SH) (Central), 4-7-57 (b); (A) Cutch (c); 23-9-64 (h).

50. Messrs. Kirparam Goel, Sitaram Goel and Dhaniram Goel carrying on business under the trade name Raghunath Sahai Kirparam, (S) 207 Maharshi Debendra Road, Calcutta (for) 144 Cotton Street, Calcutta (a); (S) 1161A(SH) (Central) (for) 666A(JK) (Central) (b); 23-9-64 (h).

51. Shri Sithia Prosad Agarwalla carrying on business under the trade name Messrs. Radiant Photo Service, 8/1 Hospital Street, Calcutta (a); 1406A(SL) (Central), 31-1-63 (b); (A) Camera and camera accessories and document contact papers (c); 10-9-64 (h).

52. Shri Tajesh Shome (Proprietor) carrying on business under the trade name Ram Krishna Stores, Sahagunj, Hooghly (a); 37B(SP) (Central), 4-10-63 (b); (A) Motor parts, electrical fittings and tapes (c); 11-9-64 (e).

53. Messrs. Madhusudhan Gupta and Suresh Chandra Gupta (Partners) carrying on business under the trade name Young Traders, Shanpiri Lane, P. O.

Serampore, Hooghly (a); 21A(SP) (Central), 13-7-57 (b); (A) G. c. sheets, g. p. sheets, electrical sheets and skelp (c); 16-9-64 (e).

54. Messrs. Suresh Chandra Ghose, Amiya Kumar Ghosh, Rabindra Nath Ghose, Dilip Kumar Ghose and Manindra Nath Ghose (Partners) carrying on business under the trade name Annada Rope Works, A. P. Ghose Road, Chatra, P. O. Serampore, Hooghly (a); 30A(SP) (Central), 2-8-57 (b); (A) (1) Raw materials, i.e., jute twine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturs of the goods named below: Lines beddings and nets (d); 16-9-64 (e).

55. Shri Harish Chandra Gogia and Shri Ratan Prokash Gogia (Partners) carrying on business under the trade name Messrs. Harico, 3 Chowringhee Road, Calcutta (a); 234A(TL) (Central), 12-7-57 (b); (A) Binoculars, photo chemicals, view master (c); 24-9-64 (h).

56. (S) Teng Lo Shih alias Dang Lao Shih, Teng Hsimei alias Tham Tang Lai Loy alias Lai Loy Them and Tang Fah Shu (Partners) carrying on business under the trade name Messrs. Tin Yat Koon (for) Mrs. Teng Lo Shih (Proprietress) carrying on business under the trade name Messrs. Tin Yat Koon, 14/3 Chattawala Gully, Calcutta-12 (a); 924A(CL) (Central), 30-5-59 (b); 17-9-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 327 C. T.—1st October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods sale/resale.

(h) Date of cancellation.

1. Sanky Electrical Stampings (Private) Ltd., 41 Chwringee Road, Calcutta-16 (a); 864A (BH (Central), 26-6-57 (b); Electrical steel sheet (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Cosumable store viz, Provided tha all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical steel stamping, laminations and also various other component part for electrical trade (d); 16-9-64 (h).

2. Messrs. Kapoor Electric Co., 52 Ezra Street, Calcutta (a); 551A (CL) (Central), 14-8-57 (b); Electric Goods (c); 11-9-64 (h).

3. Messrs. Fathdin & Sons., 57 Lower Chitpur Road, Calcutta (a); 611A (CL) (Central), 20-9-57 (b); Piece goods, footwear and other leather goods, uniforms including all sorts of caps, hats, garments, belts (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores required for use in the process of manufacturing garments and uniforms (d); 12-9-64 (h).

4. Messrs. D. N. Bose, 16/1 Baj Shibpore 2nd Lane, Howrah (a); 224A (HW) (Central), 27-75-7 (b); Colliery and mill stores, railway materials, tools, machineries, air-compressors, hardware, water pumps, electrical goods, pipes, pipe fittings (c); 21-9-64 (h).

5. Messrs. Nirmal Kr. Jaipuria, Gyanwati Jaipuria, Gita Devi Jaipuria and Kusum Devi Jaipuria carrying on business under the trade name N. K. Jaipuria & Co., 89 Cross Street, Calcutta (a); 897A (MR) (Central), 21-4-61 (b); Yarn (c); 21-9-64 (h).

6. Messrs. S. N. Sarkar & Bros., 63 Radhabazar Street, Calcutta (a); 331A (RB) (Central), 5-7-57 (b); Coal, coke, lime and lime stone, stone, stone chips, firewoods (c); 23-9-64 (h).

S. K. BOSE, Commissioner.

No. 324C.T. 1st October, 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-11-188167	Messrs. Dunlop Rubber Co. (India) Ltd., 57B Free School Street, Calcutta. BH-51B. (Said to have been lost from the custody of Messrs. Fort Gloster Industries Ltd., 14 Netaji Subhas Road, Calcutta 1.)
(2) A-12-945676	Messrs. Bharat Battery Mfg. Co. (Private) Ltd., P-1/A Rash Behari Avenue, Calcutta-19. BH/463A. (Said to have been lost from the custody of Messrs. Fort Gloster Industries Ltd., 14 Netaji Subhas Road, Calcutta-1.)

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(3) E-068528 and E-068530	Messrs. Surendra Overseas Ltd., 135 Canning Street, Calcutta. CR/2593A.
(4) E-057251 to E-057275 ..	Messrs. Kanoria & Sons (Private) Ltd., 134 Canning Street, Calcutta. CR/1487A.

S. K. BOSE, Commissioner.

No. 328C.T.– 1st October 1964—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Benga lSales Tax Rules, 1941 it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules.

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-043976 to N-044000 ..	Messrs. S. N. Sarkar & Bros. 63 Radhabazar Street, Calcutta. 331A(RB) (Central).
(2) N-140343 to N-140350 ..	Manik Bros. Singur, Hooghly. 37A(SP) (Central).
(3) N-900492 to N-900497 ..	Messrs. Atul Chandra Paul 31 Netaji Subhas Avenue, Serampore, Hooghly 150A(SP) (Central).
(4) N-706744 to N-706746 ..	Messrs. Shaha & Sons Champdani P. O. Badyabati, Hooghly. 218A(SP) (Central).

S. K. BOSE, Commissioner

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 21] THURSDAY, NOVEMBER 12, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 329 C. T.—8th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasri Manik Chand Sethia and Shantilal Sethia (Partners) carrying on business under the trade name Coronation Optical Co., 71 Canning Street, Calcutta (a); AT/3991A, 19-9-64 (b); Spectacles, goggles, frames and lenses (d).

2. Shri Kalap Nath Srivastava (Proprietor) carrying on business under the trade name Bharatiya Agency, 71 Canning Street, Calcutta, Room No. B-16 (a); AT/3992A, 22-9-64 (b); Locks, cuttery, scissors and knife, soap case, ash tray, powder and cigarette cases, hair cutting machine, spoon, mouth organ, geometry box, key chains and key ring, bottle spray brush syringes, safety razor, cartoon wire, janti, tape, whistle, stitching machine and pin, punching machine, nail cutter, clip, cigarette pipe and lighter, razor, razor oftener and strainer (d).

3. Shri Nani Gopal Chakravarty carrying on business under the trade name Messrs. N. G. Chakraborty & Co., 3D Nandy Street, Calcutta-29 (a); BH/3699A, 18-9-64 (b); Raw materials, plant, machinery, spare parts and accessories, Consumable stores, Linseed oil, coke, refractory materials, etc. Provided that all goods for which exemption from payment of salels tax is claimed arc intended for use in the actual process of manufacture of the goods named below: Ferrous, non-ferrous castings, lathe chuck, dock chuks, gear base, gear cover, electric motor body, pritz box for sale (c); Ferrosilicon, ferro alloys, ferrochrome, nickel shots, structurals ferrous and non-ferrous castings, bentonite, ferromanganese (d).

4. Shri Dhirendra Nath Dey carrying on business under the trade name Messrs. Dey Brothers, 212 Rash Behari Avenue, Block 7, Calcutta (a); BH/3700A, 19-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments and utensils (c).

5. Messrs. Flex Tube (Private) Limited, 10/1 Elgin Road, Calcutta (a); BH/3701A, 21-9-64 (b); Raw materials. Plant, machinery, spare parts and accessories, Consumable stores, viz., mobil oil, grease etc. Provided that all goods for which exemption from payment of sales tax is clalimed are intended for use in the actual process of manufacture of the goods named below: Metallic flexible tubes (c).

6. Shri Amiya Kumar Gooptu and Sm. Aloka Gooptu carrying on business under the trade name Messrs. G. Enterprises (India) International, 7 Middleton Street, Calcutta-16 (a); BH/3702A, 21-9-64 (b); Fabricated iron and steel goods, wooden planks and battens, straw boards, rivets (d).

7. Messrs. Abid Hossain, M. Nizamuddin Ahmed and Mustakin Ahmed carrying on business under the trade name Messrs. Capital Rubber Works, 77 Christopher Road, Calcutta-15 (a); BH/3703A, 23-9-64 (b); Raw materials. Machinery, spare parts and accessories. Consumable stores, viz., lubricants, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rubber shoes, gumboots, canvas shoes and slippers (c).

8. Shri Sankarlal Banerjee carrying on business under the trade name Messrs. Sankarlal Banerjee, Bahadurgonj, Vishnupur, Bankura (a); BK/605A, 19-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden log (c); Coal (d).

9. Shri Biswanath Karmakar and Shri Gadadhar Karmakar carrying on business under the trade name Messrs. Bharat Metal Store, Nutangonj, Bankura (a); BK/606A, 21-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Brass metal, bell metal and german silver utensils (c).

10. Shri Kripakar Hazra (Proprietor) carrying on business under the trade name Messrs. Kripakar Hazra, Kaichar, Burdwan (a); BN/1439A, 25-9-64 (b); Coal (d).

11. Shri Dhaneswar Sain (Proprietor) carrying on business under the trade name Messrs. Netaji Stores, Seharabazar, Burdwan (a); BN/1440A, 29-9-64 (b); Wire netting, coir string, saboi string, barbed wire, sockets, tubewell filter, spade, shovel, scale and weights, g. i. wire, readymade garments, tubewell pump, g. i. pipe (d).

12. Messrs. Chandra Sekhar Samanta, Deb Sekhar Samanta, Nemai Chandra Samanta, Rajkrishna Daw, Ramkrishna Daw and Jay Krishna Daw (Partners) carrying on business under the trade name Messrs. Prachi Hotel, G. T. Road, Burdwan (a); BN/1441A, 30-9-64 (b).

13. Shri Ram Kali Modak (Proprietor) carrying on business under the trade name Messrs. Ramkali Modak, Baralghat, Nabadwip, District Nadia (a); KR/2089A, 21-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeat and nontakhabar (c).

14. Shri Bishwanath Das (Karta, Hindu undivided family) carrying on business under the trade name Rongbong Tea Estate, Rongbong, P. O. Pokhriabong, Darjeeling (a); DJ/1094A, 22-9-64 (b); (1) Raw materials, (3) Consumable stores, viz., Sodi-bi-carb, khair, coal, firewood, spices. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i)Tea, (ii) Cardamom (c).

15. Sarbasri Sunder Das Loghani, Jwala Ram Sikri, Ramje Das Kumar, Sohanlal Sikri, Naresh Kumar, S. M. Sikri and Satya Pal Sikri carrying on business under the trade name Messrs. Sikri Brothers Calcutta Agency, 22 Biplabi Rash Behary Bose Road, Calcutta, Additional Place of business, 15 Ultadanga Coal Depot, Calcutta-37 (a); LR/352B, 19-9-64 (b); Coal and coke (d).

16. Messrs. Adequate Weighers (India) Limited, A/1 Gillander House, Calcutta (a); LR/3610A, 24-9-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., Machine oil and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (i) Continuous belt conveyor weighers (c); Test chains (d).

17. Sarbasri Pankaj Kumar Paul, Saroj Kumar Paul and Shrimati Rama Paul carrying on business under the trade name Saroj Kumar Paul, P. O. Kolaghat, Dist. Midnapore (a); MN/1756A, 18-9-64 (b); Furnace oil, lubricating oil and grease (d).

18. Shri Hara Narayan De carrying on business under the trade name Hara Narayan De, Neemdanga, P. O. Akchara, Dist. Midnapore (a); MN/1757A, 18-9-64 (b); (1) Raw materials, namely, forest coupes Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Salpoles (c).

19. Shri Nanda Dulal Ganguly carrying on business under the trade name Messrs. Nanda Dulal Ganguly, P. O. Jhargram, Dist. Midnapore (a); MN/1758A, 22-9-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below (i) Firewood, (ii) Salballies (c).

20. Shri Basudeb Mukherjee carrying on business under the trade name Messrs. Calcutta Radio Company, 54 Barabazar, Midnapore (a); MN/1759A, 23-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Transistor radio (c), Radios, radio spare parts, transistor radio sets and watches (d).

21. Shri Trilochan Chatterjee carrying on business under the trade name Continental Engineering Co., 8 Sashi Bhusan Mukherjee Road, Behala, Calcutta-34, P-36 India Exchange Place Extension, 1st floor, Room No. R-31, Calcutta-1 (1) (a); PG/200B, 22-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., cutting oil, machine oil, grease, coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machine parts and trolleys (c).

22. Shri Khudiram Mondal carrying on business under the trade name Messrs. United Printers and

Stationers, 25A Hidaram Banerjee Lane, Calcutta (a); SL/4240A, 17-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Account books, letter heads, articles of association and memorandum, auditor's report, bill forms for sale (c).

23. Shri Biswanath Sinha (Proprietor) carrying on business under the trade name Ananta Art Press of India, Barrabazar, Chinsurah, Hooghly (a); SP/1685A, 21-9-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Job printing (c).

24. Messrs. Kishorilal Agarwalla, Shyamlal Agarwalla, Gajanand Agarwalla and Ramabatar Agarwalla (Partners) carrying on business under the trade name Sarkar Electric Stores, Luxmigunj, Chandernagore, Hooghly (a); SP/1686A, 22-9-64 (b); Electrical lamps and tubes and fittings, electric fans, electric heaters, electric metres, copper and g. i. wire and cables (d).

25. Messrs. Begumpur Pallye Samity, Rope & Twine Centre, Begumpur, Police-station Chanditola, Dist. Hooghly (a); SP/1687A, 22-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturing of the goods named below: (i) Camouflage nets (c).

S. K. BOSE, Commissioner.

No. 330 C. T.—8th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of amendment.

1. (S) Prem Kumar Jain and Luxmidas Pragji Merchant carrying on business under the trade name Messrs. P. P. Products (for) Prem Kumar Jain and Paresh Kumar Ragda carrying on business under the trade name Messrs. P. P. Products, (S) 48 Beninandan Street, Calcutta (for) 1 Portuguese Church Street, Calcutta (a); (S) AL/1034A (for) AT/3818A (b); 19-9-64 (e).

2. Mrs. Inder Kaur Sethi carrying on business under the trade name Messrs. Makhan Lal Poddar, 8/1A Bakery Road, Calcutta-22 (a); AL/751A, 30-4-60 (b); (A) G. c. sheets, s. p. sheets, iron wire and skelp (d); 22-9-64 (e).

3. Sunil Kumar Sinhow, Sushil Kumar Sinhow and Anima Sinhow carrying on business under the trade name Messrs. Natun Sahitya Bhaban, (S) 84A Sambhu Nath Pandit Street, Calcutta (for) 3 Sambhu Nath Pandit Street, Calcutta (a); AL/648A, 11-6-58 (b); 24-9-64 (e).

4. Messrs. Manordas J. Shah, Harkishandas J. Shah, Himatlal J. Shah and Santilal J. Shah carrying on business under the trade name Manordas J. Shah, 14 Amratola Street, Calcutta (a); AT/3764A, 29-7-59 (b); (A) Steric acid (d); 19-9-64 (e).

5. Messrs. Gopikishan Kajaria, Bhagrathi Devi and Shanti Debi and Gita Debi carrying on business under the trade name Basant Brothers, 3 Amratola Street, Calcutta (a); AT/3628A, 23-12-59 (b); (A) Hose connector (d); 19-9-64 (e).

6. Messrs. Sumitra Devi Kheria, Shiv Kumar Kheria, Vishnu Kheria and Pawan Kumar Kheria carrying on business under the trade name Vishnu Kumar Pawan Kumar, 18 Amratola Street, Calcutta (a); AT/3795A, 2-12-61 (b); (A) Gunny bags (d); 19-9-64 (e).

7. Sarbasri Biswanath Kajaria, Gopi Kishan Kajaria, Girdharialal Kajaria, Tarachand Kajaria and Shyamlal Kajaria (Partners) carrying on business under the trade name Narsingdas Biswa Nath, 3 Amratola Street, Calcutta (a); AT/36A, 26-9-41 (b); (A) Plier and pipe wrench, sodi-bi-carb, soda ash and caustic soda (d); 18-9-64 (e).

8. Sarbasri Dosha Lal N. Sheth, Narendra Kumar Doshalal, Kishoria Kant Doshalal and Shashi Kant Doshalal (Partners) carrying on business under the trade name Narendra Kumar Sashi Kant, 23 Amratola Street, Calcutta (a); AT/1845A, 11-12-47 (b); (A) Crude drugs and sodium nitrate (d); 19-9-64 (e).

9. Gul Afshan, Shaista Naz, Rakshana Atiq, Fakre Alam, Imrau Adil, Tazi Bunnessa and Abdul Rauf carrying on business under the trade name H. M. Siddiq M. Shafiq, 72 Canning Street, Calcutta (a); AT/385A, 24-7-52 (b); (A) Measuring tape (d); 19-9-64 (e).

10. Shri Bejoy Kumar Daw, Shri Ram Tulsi Daw, Shri Basudev Daw, Shri Gora Chand Daw and Shri Nemai Chand Daw carrying on business under the trade name Daw Brothers (Agency Department), 71 Canning Street, Calcutta (a); AT/3630A, 29-12-59 (b); (A) Safety razors and blades, tin sprayers, contraceptives, feeding bottle teats and valves (d); 19-9-64 (e).

11. Shri Kedarnath Khanna carrying on business under the trade name Bengal Harbs Stores, 2 Mullick Street, Calcutta (a); AT/2484A, 8-7-50 (b); (A) Litherage, lead suboxide, zinc oxide (d); 19-9-64 (e).

12. (S) Shri Kantilal Anandji and Shri Jogjiwan Anandji carrying on business under the trade name Amratilal Kantilal & Co. (for) Shri Kantilal Anandji, Shri Jogjiwan Anandji and Shri Jugaldas Anandji carrying on business under the trade name Amratlal Kantilal & Co., 13 Armenian Street, Calcutta (a); AT/642A, 24-9-41 (b); 19-9-64 (e).

13. (S) Shri Vijoy Chand Golchha and Shri Mamal Devi Golchha carrying on business under the

trade name Lalchand Chhaganmal (for) Shri Chhaganmal Golcha carrying on business under the trade name Messrs. Lalchand Chhaganmal, 176 Cross Street, Calcutta (a); AT/1016A, 16-12-42 (b); 21-9-64 (e).

14. (S) Shri Prakash Chand Khanna carrying on business under the trade name Messrs. Kashmir Shawl Bhander (for) Shri Prakash Chand Khanna carrying on business under the trade name Messrs. Saligram Ramesh Kumar, (S) 52 Cross Steret, Calcutta (Jamunalal Bazaz Street) (for) 118 Cross Street, Calcutta (a); AT/2918A, 12-7-52 (b); 21-9-64 (e).

15. Shri Shewram Das Daga carrying on business under the trade name Messrs. Santram Shewramdas, 168B Cross Street, Calcutta (a); AT/948A, 22-9-41 (b); (A) Dry cocoanut, soda ash, bleaching powder, herbs, aurvedic medicines, cardamom, broomsticks, coir, tamarind-ripe (dry), borax, dhuna sea shell (conch), ammonia, loban (benzion) (gugal, mudra sankh, mercury, singraff, jute hessian (d); 22-9-64 (e).

16. Messrs. Ramnivas Dhandhania—self and natural guardian of Navratna Kumar Dhandhania (minor) and Sewbhagwan Dhandhania (Partners) carrying on business under the trade S. G. Supply Agency, 192 Jamunalal Bazaz Street, Calcutta (a); AT/3847A, 1-5-61 (b); (A) Pan, closet, wash basin, sink, urinal, p. trap (with rest), foot rest, pedestal for wash basin, stone ware pipes and fittings (d); 23-9-64 (e).

17. (S) Sm. Sailabala Roy, Shri Salil Roy and Shri Sunil Kumar Roy carrying on business under the tradc name The Lansdowne Paint and Hardware Stores (for) Sm. Saila Bala Roy carrying on business under the trade name The Lansdowne Paint and Hardware Stores, 20D Hazra Road, Calcutta-26 (a); BH/1271A, 28-4-48 (b); 18-9-64 (e).

18. (S) Sm. Santi Ray carrying on business under the trade name Messrs. Bengal Tent Co. (for) Sm. Santi Devi carrying on business under the trade name Messrs. Bengal Tent Co., 33 Theatre Road, Calcutta-16 (a); BH/3653A, 27-6-64 (b); 19-9-64 (e).

19. Messrs. Sardar Bhupender Singh and Sardar Bhajan Singh carrying on business under the trade name Diesel Spares, 1/8 Justice Dwarka Nath Road, Calcutta-20 (a); BH/3398A, 19-6-62 (b); (A) Motor oil (d); 21-9-64 (e).

20. (S) Messrs. K. Chugani, Jagat Rai Chugani and G. Chugani carrying on business under the trade name Schugane's (for) Messrs. Schugane's, 7 Park Street, Calcutta (a); BH/2966A, 3-5-58 (b); 21-9-64 (e).

21. Messrs. Calcutta Suppliers Syndicate Ltd., (S) 36 Ballygunge Place, Calcutta-19 (for) 116 Monoharpukur Road, Calcutta (a); BH/1302A, 21-7-48 (b); (D) Hosiery goods and general merchandise as when required, (A) Wooden furniture, machine spares and machines, sanitary fittings (d); 21-9-64 (e).

22. Messrs. Guest, Keen, Williams Ltd., 41 Chowringhee Road, Calcutta, (A) Calcutta-1 (a); (S) BH/358B (for) BH/1355A (b); Insert as consumable stores—Tool steels, die blocks, rools, portable tools and small tools, grinding wheels, power transmission materials, pipe and pipe fittings, refractories and fire bricks, electric motors, starters, cables and other electrical stores, maintenance and repair castings and others maintenance stores, fuel oil, lubricating oils and greases, dipping, quenching and cleaning oils, gunny bags and jute packing materials, timber and and wood packing materials, card board boxes and labels, bundling wires, hoop iron and wire nails, cotton waste, welding electrodes and materials, oxygen, acetylane, hydrogen, nitrogen and other industrial gases, rolling mill bearings and castings, c. i. ingots, moulds after the words varnishes, Insert—Electrical steel and stampings laminations and various other electrical component parts after the words Tungsten carbide products (c); (A) Locomotive valve, gear spares, electrical steel sheets (d); 21-9-64 (e).

23. (S) Shri Sudhir Kumar Banerjee carrying on business under the trade name Messrs. Kalinath Bedding Stores (for) Messrs. United Stores, 143B Rash Behari Avenue, Calcutta (a); BH/2434A, 11-10-52 (b); 22-9-64 (e).

24. (S) Shri B. K. Varma carrying on business under the trade name Messrs. William Sheeltex Trading Co. (for) Messrs. William Sheeltex Trading Co., 30G Chowringhee Road, Calcutta (a); BH/2182A, 24-7-51 (b); 22-9-64 (e).

25. Messrs. Siemono Engineering & Manufacturing Co. of India Ltd., 6 Little Russel Street, Calcutta-16 (a); BH/3662A, 22-7-57 (b); (A) Conduit pipes, steel and copper tubes, screws, conduit connection joints, flat angle, channel and slolted iron, welding and soldering materials, cable clamps, nuts and bolts, insulation and cellaphone taps (d); 22-9-64 (e).

26. Messrs. Rabindra Nath Banerjee and Tarulata Mullick carrying on business under the trade name Messrs. Modern Furnishers, (S) 38 Park Mansions, Park Street, Calcutta-16 (for) 1 Gora Chand Lane, Calcutta (a); BH/222A,. 20-6-52 (b); 22-9-64 (e).

27. (S) Shri Sailendra Nath Dey carrying on business under the trade name Messrs. Bhowanipur Cotton Stores (for) Messrs. Bhowanipur Cotton Stores, 33 Ashutosh Mukherjee Road, Calcutta (a); BH/1833A, 11-5-50 (b); 22-9-64 (e).

28. Mrs. Swadesh Bala Chawla carrying on business under the trade name Messrs. Diaphragms Ind., 202/1 Linton Street, Calcutta-14 (a); BH/3690A, 28-8-64 (b); (A) Rubber parts and components for tractors and earth moving machineries (d); 22-9-64 (e).

29. Shri Jayantilal Jadavji Shah (Proprietor) carrying on business under the trade name Messrs. Shah Trading Concern, 38/3A Girish Mukherjee Road, Calcutta (a); BH/3295A, 30-5-61 (b); (A) Snow (d); 24-9-64 (e).

30. Shri Hariprasad Suhasaria, Shri Bajranglal Suhasaria, Shri Omprakash Suhasaria and Sm. Laxmi Devi Suhasaria crrying on business under the trade name Messrs. Suhasaria Milling Industries, Kuchkuchia, Bankura (a); BK/580A, 25-3-64 (b); (A) Groundnut oil after the words consumable stores (c); 18-9-64 (e).

31. (S) Shri Manmatha Nath Mondal carrying on business under the trade name Messrs. Manmatha Nath Mandal (for) Shri Manmatha Nath Mondal, Shri Rabindra Nath Ghose and Shri Madan Mohan

Ghose carrying on business under the trade name Messrs. Manmatha Nath Mondal, Station Road, Bishnupur, Bankura (a); BK/420A, 14-11-59 (b); 19-9-64 (e).

32. Shri Kushadhawaj Pramanik carrying on business under the trade name Kushadhawaj Pramanik, P. O. Role, Bankura (a); BK/585A, 28-4-64 (b); (A) Sugar candy, bladder, snuff, football, bat, cork, net, cocoanut oil (d); 24-9-64 (e).

33. Messrs. Karunamoy Mukherjee, Kali Pada Guha and Monohar Guha (Partners) carrying on business under the trade name Messrs. Karunamoy Mukherjee, Kali Pada Guha, Monohar Guha, Satgachia, Burdwan (a); BN/144A, 3-11-41 (b); (A) Poppy seed, gambia, sugar candy (d); 28-9-64 (e).

34. Messrs. Ashutosh Mazumder and Anil Kumar Das carrying on business under the trade name Mazumdar Timber Traders, Dayanagar Road, Cossimbazar, Murshidabad (a); BR/699A, 11-4-61 (d); 28-9-64 (e).

35. (S) Messrs. Western Doors Club, Soongachi Tea Estate, P. O. Mal, Dist. Jalpaiguri (for) Messrs. Mal Club, P. O. Mal, Dist. Jalpaiguri (a); JP/1226A, 7-5-52 (b); 24-9-64 (e).

36. Shri Kumud Ranjan Sinha (Proprietor) carrying on business under the trade name Messrs. Sinha Supply Agency, Kantalpota, Krishnagar, Nadia (a); KR/96B, 16-12-60 (b); (A) Emco White (d); 23-9-64 (e).

37. Messrs. India Paint Colour & Varnish Co. Ltd., 14 Netaji Subhas Road, Calcutta (a); LR/1306A, 10-11-41 (b); (S) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., Coal, firewood, lubricating oils. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Paints, (ii) Varnish, (iii) Phenyle, (iv) Black japan, boiled linseed oil, (v) Distemper (for) (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payments, sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Paints, (ii) Varnish, (iii) Phenyle, (iv) Black japan boiled linseed oil, (v) Distemper (c); 18-9-64 (e).

38. The India Machine Tools Corporation, 23 Canning Street, Calcutta (a); LR/2060A, 20-4-51 (b); (A) Electric motors, electric grinders, steel punchers, hand gloves, welding glasses and goggles, welding rods, blowing lamps, electrodes (d); 18-9-64 (e).

39. Messrs. Steel Manufacturers (Private) Ltd., (S) 7 Lyons Range, Calcutta, 2nd floor (for) 23/24 Radhabazar Street, Calcutta (a); (S) LR/3608A (for) RB/1169A (b); 19-9-64 (e).

40. Shri Nirode Kumar Sen carrying on business under the trade name Messrs. Sen & Co., 25 Swallow Lane, Calcutta (a); LR/3447A, 21-5-63 (b); (A) Round cuttings, (D) Rolls spoils (d); 19-9-64 (e).

41. Messrs. The Gourepore Co. Ltd., 2 Fairlie Place, Calcutta (a); LR/833A, 27-9-41 (b); (A) Coke acids after consumable stores, e.g. (c); 19-9-64 (e).

42. Shri Monharlal Bhaichand Mehta carrying on business under the trade name Messrs. Deepak Industrial Corporation, (S) 18 Netaji Subhas Road, Calcutta (for) 5 Mission Row, Calcutta (a); (S) LR/3609A (for) RB/1464A (b); 21-9-64 (e).

43. Shri Sambhu Charan Nandy carrying on business under the trade name Messrs. S. C. Nandy & Co., 10 Canning Street, Calcutta (a); LR/3425A, 13-3-63 (b); (A) Emery cloth, paraffin wax, m. s. washer, grease nipples, allen key, cushion tyre wheels (d); 21-9-64 (e).

44. (S) Sarbasri Prabhudayal Kanoria, Basudeo Kanoria, Yatindra Nath Ganeriwal and Banwarilal Ganeriwal carrying on business under the trade name Messrs. Textile Inland Agencies (for) Sarbasri Prabhudayal Kanoria, Basudeo Kanoria, Yatindra Nath Ganeriwal and Banwarilal Ganeriwal carrying on business under the trade name Messrs. Textiles Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); LR/2627A, 3-12-55 (b); (A) Magnesium sulphate, caustic soda (d); 22-9-64 (e).

45. Sarbasri S. P. Puri, V. P. Mehta, M. G. Raynean and P. R. Bakshi carrying on business under the trade name Messrs. Puri & Company, A/3 Gillander House, Calcutta, (A) 56 Chowringhee Road, Calcutta (a); (S) LR/353B (for) LR/3177A (b); (A) Cosmetics, crockery, cutlery, provisions, porcelain, glass and metal wares, tea, cocoa, coffee, cakes, sweets, chocolate, ghee, cooking media and ingredients, disinfectants, pestology articles, office stationery bound book, cards, writing pads, envelopes and covers, nail cutter, fluorescent tubes, lamps, bulbs, materials for electrical installation and fittings, heaters, cookers, electric motors, starters, transformer, pump, fans, surgical dressings and instruments, medidcal appliances, fancy plastic goods, toys, pressure cooker, flask, thermos, contraceptives, paper napkin, shoe polish, machine oil, red oxide, colours, paints, varnish, coconut oil, photographic film and paper, kerosin cooker, photo stand, electric torch and battery, umbrella sanitary paper, utensils, dolls, (D) Machineries, oil man stores, electrical goods (d); 22-9-64 (e).

46. Sarbasri S. A. Moochhola, A. S. Moochhala, S. S. Moochhala, T. S. Moochhala and H. S. Moochhala carrying on business under the trade name Messrs. S. A. Moochhala & Co., 24 Netaji Subhas Road, Calcutta (a); LR/13A, 24-9-41 (b); (A) Safety leather belts (d); 22-9-64 (e).

47. (S) Messrs. Woolcombers of India Ltd. (for) Issac Holdens (India) Ltd., 30 Netaji Subhas Road, Calcutta (a); LR/3383A, 3-11-62 (b); 23-9-64 (e).

48. (S) Messrs. The Dejoo Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Dejoo Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/246A, 28-9-41 (b); 23-9-64 (e).

49. (S) Messrs. The Namdang Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Namdang Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/243A, 28-9-41 (b); 23-9-64 (e).

50. (S) Messrs. The Doolahat Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Doolahat Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/247A, 28-9-41 (b); 23-9-64 (e).

51. Messrs. Anglo India Jute Mills Co. Ltd., (S) 31 Netaji Subhas Road, Calcutta (for) 101 Clive Street, Calcutta (a); LR/301A, 7-10-41 (b); 23-9-64 (e).

52. Messrs. Kishorilal Kansodhan and Hiralal Kansodhan carrying on business under the trade name Durga Traders, 278 Chandni Chawk, P. O. Kharagpur, Dist. Midnapore (a); MN/1645A, 5-12-62 (b); (A) Poppy seeds, kismis, vermilion, barley, groundnut, alum, ruli, asafoetida and soap (d); 18-9-64 (e).

53. (S) Sarbasri Ganpatrai Agarwalla and Jankilal Agarwalla carrying on business under the trade name Messrs. Jankilal Agarwalla (for) Shri Jamunalal Agarwalla, Shri Jankilal Agarwalla and Shri Ganpatrai Agarwalla carrying on business under the trade name Jankilal Agarwalla, P. O. Jhargram, Dist. Midnapore (a); MN/924A, 924A, 23-12-49 (b); 19-9-64 (e).

54. (S) Messrs. Ramanand Singh, Dharamnath Singh and Shewpujan Singh carrying on business under the trade name Ramanand Singh & Brothers (for) Ramanand Singh carrying on business under the trade name Ramanand Singh & Bros., Village Kokapur, P. O. Nilgunj Bazar, District 24-Parganas (a); PG/2316A, 8-4-60 (b); 18-9-64 (e).

55. Shri Arjun Prosad Shaw carrying on business under the trade name Messrs. National Saw Mills Co., Rishi Bankim Chandra Road, P. O. Hazinagar, 24-Parganas (a); PG/2297A, 24-2-60 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., bolts, nails, insecticides for wood preservation, iron plates and rods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture o fthe goods named below: Wooden reels and drums, planks, packing boxes, wooden crates (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., bolts, nails, insecticides for wood preservation, iron plates and rods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden reels and drums, planks, packing boxes (c); 22-9-64 (e).

56. (S) Shri Priya Nath Ghosh carrying on business under the trade name Messrs. The Bengal Timber Works (for) Shri Priya Nath Shah carrying on business under the trade name The Bengal Timber Works, East Baroda Bridge, Naihati, 24-Parganas (a); PG/2685A, 30-5-62 (b); 22-9-64 (e).

57. (S) Sm. Nirmala Bala Mitra carrying on business under the trade name Messrs. Nirmala Comb Industry (for) Messrs. Nirmala Comb Industry, Majherpara, Bongaon, 24-Parganas (a); PG/2086A, 19-7-58 (b); 23-9-64 (e).

58. (S) Shri Satya Ranjan Roy carrying on business under the trade name Messrs. Satya Ranjan Roy (for) Messrs. Satya Ranjan Roy, Satish Nandy Road, Kanchrapara, 24-Parganas (a); PG/1737A, 4-3-55 (b); 23-9-64 (e).

59. (S) Messrs. Paritosh Banerjee and Sambhu Prasad Bhattacherjee carrying on business under the Halisahar Brick Factory, Bindubasini Road, Bhatpara, 24-Parganas (a); PG/1112A, 13-6-50 (b); 23-9-64 (e).

60. (S) Messrs. Monohar Chandra Pandit, Bankeswar Pandit and Dhananjoy Pandit carrying on business under the trade name Monohar Chandra Pandit (for) Messrs. Monohar Chandra Pandit and others Joychandipur, Charial Bazar, Budge Budge, 24-Parganas (a); PG/843A, 25-5-49 (b); (D) Grocery articles oils, soap, perfumery, scented oil, rope, sodamati dalda, ghee, barley, yarn, sugar-candy, palm candy cement, (A) Almond oil, cocoanut oil, chillies, poppy seed, poppy fruit cell (d); 23-9-64 (e).

61. Shri Sudhir Kumar Dutta, Shri Bhubar Mohan Dutta and Sm. Janaki Bala Dutta carrying on business under the trade name Messrs. Oriental Traders, N. C. Das Gupta Road, Purulia (a); PR/255A, 8-8-58 (b); (D) Stationery goods, (A) (inserted after the word denatured spirit) (d); Paper, khata, pen, pencil, ink, paper weight, pin cushion, pin, carbon paper, type ribbon, eraser, punching machine, stappler machine, needle, thread, jem clip, nib, pen holder, file and tag (d); 22-9-64 (e).

62. Shri Fakir Chandra Mallik, Dhirendra Nath Mallik, Sm. Snehata Mallik Hiralal Mallik and Kalachand Mallik carrying on business under the trade name Messrs. Jotindra Nath Mallik and Hiralal Mallik, Main Road, Purulia (a); PR/175A, 30-10-57 (b); (D) Stationery articles, (A) (insert after the word packet dokta) Khata, paper, pen, pencil, paper weight, pin cushion, inks, pin, carbon paper, type paper, eraser, punching machine, strappler machine, needle, thread, jem clip, nail, pen holder, files and tag (d); 22-9-64 (e).

63. Shri Dhirendra Nath Sao and Birju Sao carrying on business under the trade name Aku Sao & Sons, Main Road, Purulia (a); PR/285A, 7-11-59 (b), (D) Stationery articles, (A) Hair oil, comb, scent, powder, nail polish, kum kum, snow, cream, button, pen holder, flat file, cover file, paper, needle, toys, fountain pen, mirror, coffee, butter, barley, snuff, stocking, lock, tooth paste, tooth brush, torch, pencil, tea, tea sets, ghee, syrup, sport goods, lantern (d); 22-9-64 (e).

64. Shri Ram Mishra, Shri Mahadeo Mishra and Shri Kanailal Mishra carrying on business under the trade name Messrs. Shree Ram Mahadeo Mishra, Bankura Road, Purulia (a); PR/179A, 31-10-57 (b); (D) Stationery articles, (A) (Insert after the word time-piece) Tea, tinopal, leather goods, toys, pencil, pin cushion, carbon paper, eraser, punching machine, thread, tag, file (d); 23-9-64 (e).

65. Shri Shankarlal Nanulal carrying on business under the trade name Messrs. Shankar Stores, Ananda Bazar Lane, Purulia (a); PR/227A, 5-2-58 (b); (D) Stationery articles, (A) (Insert after the word paper) Exercise book, pencil, ink, ink pot (d); pin, nil, eraser, paper weight (d); 23-9-64 (e).

66. Messrs. Metal Specialities (Private) Ltd., (S) 6/1 Saklat Place, Calcutta (for) 57B Chittaranjan Avenue, Calcutta (a); (S) SL/4238A (for) CL/3592A (b); 12-9-64 (e).

67. (S) Md. Idvis carrying on business under the trade name Messrs. A. Rader & Co. (for) Messrs. A. Rader & Co., P-48 Princep Street, Calcutta (a); SL/1659A, 4-5-49 (b); 14-9-64 (e).

68. (S) Shri Kartic Chandra Dass carrying on business under the trade name Messrs. Eastern Tailoring (for) Messrs. Kartick Chandra Dass and Manilal Burdhan carrying on business under the trade name Messrs. Eastern Tailoring, 157B Dharamtolla Street, Calcutta (a); SL/1109A, 10-6-46 (b); 14-9-64 (e).

69. Shri Pravin S. Raval (Proprietor) carrying on business under the trade name Messrs. P. S. Raval & Associates, (S) P-103 Princep Street, Calcutta (for) 3 Mangoe Lane, Calcutta (a); (S) SL/4239A (for) EL/3618A (b); 16-9-64 (e).

70. (S) Kumakhya Prosanna Guha (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Assam Book Depot (for) Arun Chandra Guha and Kumakhya Prosanna Guha carrying on business under the trade name Messrs. Assam Book Depot, 21 Patuatola Lane, Calcutta (a); SL/2302A, 14-12-51 (b); 17-9-64 (e).

71. (S) Shri Ram Gopal Saharia carrying on business under the trade name Messrs. Brahmaputra Tea Estates (for) Shri Ram Gopal Saharia carrying on business under the trade name Messrs. Burmaputra Tea Estate, 35 Chittaranjan Avenue, Calcutta (a); SL/4188A, 4-7-64 (b); 17-9-64 (e).

72. Messrs. Everest Appliances (Private) Ltd., 12 Nirmal Chandra Street, Calcutta (a); SL/3887A, 11-8-62 (b); After the word Electric motors, (A) Electrical dryers, miers, hair dryers and dry spinners (d); 17-9-64 (e).

73. (S) Panchori Kundu, Asoke Kumar Kundu, Paresh Nath Kundu and Shyama Charan Kundu (Partners) carrying on business under the trade name P. C. Kundu & Sons (for) Panchcori Kundu, Bholanath Kundu, Paresh Nath Kundu and Shyama Charan Kundu (Partners) carrying on business under the trade name P. C. Kundu & Sons, Urdibazar, Chandernagore, Hooghly (a); SP/946A, 14-12-54 (b); 18-9-64 (e).

74. (S) Messrs. Netai Charan Manna and Mahunto Kumar Manna (Partners) carrying on business under the trade name Netai Charan Manna (for) Chandernagore Twine Supply Co., Khalisani, Chandernagore, Hooghly (a); SP/1232A, 10-6-59 (b); 21-9-64 (e).

75. (S) Messrs. Suresh Chandra Ghosh, Rabindra Nath Ghosh, Pritikana Ghosh, Dilip Kumar Ghosh, Manindra Nath Ghosh, Abhilash Chandra Ghosh and Kanailal Ghosh (Partners) carrying on business under the trade name Annada Rope Works (for) Messrs. Suresh Chandra Ghosh, Amiya Kumar Ghosh, Rabindra Nath Ghosh, Dilip Kumar Ghosh and Manindra Nath Ghosh (Partners) carrying on business under the trade name Annada Rope Works, A. P. Ghose Road, Chatra, P. O. Serampore, Hooghly (a); SP/574A, 9-12-48 (b); (A) 4. Packing materials, e.g., hessian and coir rope. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacturing of the goods named below: (i) Lines bedding and nets (c); 19-9-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 331 C. T. –8th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes. (a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Swapanalaya Stores, 77 Ashutosh Mukherjee Road, Calcutta-20 (a); BH/3271A, 28-2-61 (b); Raw materials. Machinery, spare parts and accessories. Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments (c); 19-9-64 (e).

2. Shri Manmath Nath Das carrying on business under the trade name Messrs. Das Bakery, Kalitola, Bankura (a); BK/447A, 29-6-60 (b); Raw materials. Plant, machinery, spare parts, accessories. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bread and biscuit (c); 18-9-64 (e).

3. Sm. Rajambala Dasya carrying on business under the trade name Messrs. Ramkrishna Bastralaya, Gopinathpur, Bankura (a); BK/252A, 28-5-55 (b); Handloom cloths (d); 18-9-64 (e).

4. Messrs. Deshbandhu Bastralaya, Bankura (a); BK/163A, 8-12-49 (b); Mill made and handloom woven cloths, hosiery and silken cloth (d); 23-9-64 (e).

5. Shri S. N. Ghosh (Proprietor) carrying on business under the trade name Messrs. S. N. Ghosh, Oodlabari, Manabari, Jalpaiguri (a); JP/1936A, 24-10-59 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c); Timber (d); 22-9-64 (e).

6. Shrimati Aparna Ghosh carrying on business under the trade name Messrs. D. K. Trading Co., 23 Canning Street, Calcutta (a); LR/2750A, 3-4-57 (b); All kinds of building materials (d); 18-9-64 (e).

7. Shri Sagarmal Parekh (Proprietor) carrying on business under the trade name Messrs. Prithiraj Sagarmal, 72 Monohardas Street, Calcutta (a); RJ/312A, 27-9-41 (b); Cloths of all kinds and silk and wool (d); 21-9-64 (e).

8. Messrs. Bibliothcke, 11A Bankim Chatterjee Street, Calcutta (a); SL/3027A, 20-9-56 (b); Books, papers and printed materials (d); 17-9-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 332 C. T.—8th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasri Manik Chand Sethia and Shantilal Sethia (Partners) carrying on business under the trade name Coronation Optical Co., 71 Canning Street, Calcutta (a); 1393A(AT) (Central), 21-9-64 (b); Frames (c).

2. Messrs. Kaushal Distributors (Private) Ltd., 20 Amratola Street, Calcutta (a); 1394A(AT) (Central), 23-9-64 (b); Geometrical boxes, water colour, paper clips and stamp pad (c).

3. Shri Sumatilal N. Mehta (Proprietor) carrying on business under the trade name Indian Traders, 71 Canning Street, Room No. F-17, Calcutta (a); 1395A(AT) (Central), 24-9-64 (b); Flask, torch and torch parts, stove and stove parts, cycle lamp (c).

4. Siemens Schuckertwerke Aktiengesells Chaft, 6 Little Russel Street, Calcutta-16 (a); 865A(BH) (Central), 18-9-64 (b).

5. Messrs. Abid Hossain, M. Nizamuddin Ahmed, Mustakin Ahmed carrying on business under the trade name Messrs. Capital Rubber Works, 77 Christopher Road, Calcutta-15 (a); 866A(BH) (Central), 23-9-64 (b).

6. Shri Sankarlal Banerjee carrying on business under the trade name Messrs. Sankarlal Banerjee, Bahadurgonj, Vishnupur, Bankura (a); 200A(BK) (Central), 19-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in the actual process of manufacture of the goods named below: Firewood and wooden log (d).

7. Shri Sriram Bansal (Proprietor) carrying on business under the trade name Bansal & Co., Hill Cart Road, Kurseong (a); 400A(DJ) (Central), 24-9-64 (b); Cement, paint, brushes, linseed oil, locks, masonite board (c).

8. Shri Kripakar Hazra (Proprietor) carrying on business under the trade name Messrs. Kripakar Hazra, Kaichor, Burdwan (a); 225A(BN) (Central), 25-9-64 (b); Cement (c).

9. Sm. Priti Mitra carrying on business under the trade name Messrs. Indian Auto Industries, 16 India Exchange Place, Calcutta (a); 1587A(LR) (Central), 21-9-64 (b).

10. Sm. Kanak Gargari carrying on business under the trade name Messrs. Associated Enterprisers (Regd.), 12 Netaji Subhas Road, Calcutta (a), 1589A(LR) (Central), 23-9-64 (b); M. s. plates (c).

11. Shri Debapriya Day carrying on business under the trade name Acme Metal Signs, 155 Kashinath Dutta Road, Calcutta-36 (a); 836A(PG) (Central), 23-9-64 (b); Metal labels (c).

S. K. BOSE, Commissioner.

No. 334 C. T.—8th October 1964. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, adress, chief place of business and number of branches,

(b) Number and date of the registration certificate,

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. D. K. Trading Co., 23 Canning Street Calcutta (a); 275A (LR) (Central), 4-7-57 (b); Building materials (c); 18-9-64 (h).

2. Shri Sagarmal Parekh (Proprietor) carrying on business under the trade name Messrs. Prithiraj Sagarmal, 72 Monohardas Street, Calcutta (a); 635A (RJ) (Central), 17-10-57 (b); Handloom goods and textile goods, silk and woolen goods, hosiery goods (c); 21-9-64 (h).

S. K. BOSE, Commissioner.

No. 335C.T.– 8th October 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms, have been cancelled under subrule (4) of rule 27A of the Bengal Sales Tax Rules

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/O 358808 to N/O 358825	Messrs. Empire Chemical Co., 5 Kushtia Road, Calcutta. 155A(BH) (Central).
(2) N-176676 to N-176700	Messrs. James & Co. Private Ltd., 25 Netaji Subhas Road, Calcutta. 176A(LR) (Central).
(3) N-178751 to N-178775	Messrs. Agents & Contractors Ltd, , 25 Netaji Subhas Road, Calcutta. 299A (LR) (Central).
(4) N-178738 to N-178750	Messrs. K.L. Poddar & Sons (Pvt.) Ltd., 25 Netaji Subhas Road, Calcutta. 298A (LR) (Central).
(5) N-150495 to N-150500	Messrs. R. Cambray & Co. Private Ltd. , P-38, Mission Row Extension, Calcutta. 704A (SL) (Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

KARTIKA 28] THURSDAY, NOVEMBER 19, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 333 C. T.--8th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. (S) Prem Kumar Jain and Luxmidas Pragji erchant carrying on business under the trade name essrs. P. P. Products (for) Prem Kumar Jain and resh Kumar Ragda carrying on business under the trade name Messrs. P. P. Products, (S) 48 Beninandan Street, Calcutta-25 (for) 1 Portuguese Church Street, Calcutta-1 (a); (S) 388A(AL) (Central) (for) 1245A(AT) (Central) (b); 19-9-64 (h).

2. Sunil Kumar Sinhow, Sushyl Kumar Sinhow and Anima Sinhow carrying on business under the trade name Messrs. Natun Sahitya Bhawan, S) 84A Sambhu Nath Pandit Street, Calcutta (for) 3 Sambhu Nath Pandit Street, Calcutta (a); 180A(AL) (Central), 7-2-59 (b); 24-9-64 (h).

3. Mrs. Inder Kaur Sethi carrying on business under the trade name Messrs. Makhan Lal Poddar, 8/1 Bakery Road, Calcutta-22 (a); 238A(AL) (Central), 3-6-60 (b); (A) G. c. sheets, g. p. sheets, iron wire and skelp (c); 22-9-64 (h).

4. Mr. Fakre Alam, Mr. Imrau Adil, Mst. Gul Afshan, Mst. Shaista Naz, Mst. Rakshanna Atiq, Mst. Tazibunnessa and Mr. Abdul Rauf carrying on business under the trade name H. M. Siddiq & M. Shafiq, 72 Canning Street, Calcutta (a); 168A(AT) (Central), 24-6-57 (b); (A) Measuring tape (c); 19-9-64 (h).

5. Shri Bejoy Kr. Dew, Shri Ram Tulsi Daw, Shri Basudev Daw, Shri Gora Chand Daw and Shri Nemai Chand Daw carrying on business under the trade name Daw Brothers (Agency Department), 71 Canning Street, Calcutta (a); 1044A(AT) (Central), 25-11-59 (b); (A) Tin sprayers, toilet paper, contraceptive, safety razor sets, soap, feeding bottle teats and valves (c); 19-9-64 (h).

6. (S) Shri Kantilal Anandji and Shri Jogjiwan Anandji carrying on business under the trade name Amratlal Kantilal & Co. (for) Shri Kantilal Anandji, Shri Jogiwan Anandji and Shri Jugaldas Anandji

carrying on business under the trade name Amratlal Kantilal & Co., 13 Armenian Street, Calcutta (a); 601A(AT) (Central), 16-7-57 (b); 19-9-64 (h).

7. (S) Shri Vijoy Chand Golchha and Shrimati Mamal Devi Golchha carrying on business under the trade name Lalchand Chhaganmal (for) Shri Chhaganmal Golcha carrying on business under the trade name Messrs. Lalchand Chhaganmal, 176 Cross Street, Calcutta (a); 161A(AT) (Central), 24-6-57 (b); 21-9-64 (h).

8. (S) Shri Prakash Chand Khanna carrying on business under the trade name Kashmir Shawl Bhander (for) Shri Prakash Chand Khanna carrying on business under the trade name Messrs. Saligram Ramesh Kumar, (S) 52 Cross Street (Jamunalal Bazaz Street), Calcutta (for) 118 Cross Street, Calcutta (a); 288A(AT) (Central), 27-6-57 (b); 21-9-64 (h).

9. Shri Ishvarlal Ashra, Shri Dhanlaxmi Narsidas, Shri Ramniklal Chhatbar, Shri Bharat Kumar Amritlal and Shri Hemant Kumar Amritlal carrying on business under the trade name Calcutta Supply Agency, 7 Amratola Street, 1st floor, Calcutta (a); 1260A(AT) (Central), 25-7-62 (b); (A) Camphor (c); 24-9-64 (h).

10. Messrs. Guest, Keen, Williams Ltd., 41 Chowringhee Road, Calcutta, (A) Calcutta-1 (a); (S) 117B(BH) (Central) (for) 31A(BH) (Central) (b); (A) Locomotive valve, gear spare and electrical steel sheets (c); Insert as consumable stores: Tool steels, die blocks, rolls, portable tools and small tools, grinding wheels, power transmission materials, pipe and pipe fittings, refractories and fire bricks, electric motors, starters, cables and other electrical stores, maintenance and repair castings and other maintenance stores, fuel oil, lubricating oils and greases, dipping, quenching and cleaning oil, cardboard boxes and labels, bundling wires, hoop iron and wire nails, cotton waste, welding electrodes and materials, oxygen, acetylane, hydrogen, nitrogen and other industrial gases, rolling mill bearings and castings, c. i. ingot, moulds after the words gunny bags and insert electrical steel stampings, laminations and various other electrical component parts after the words "thungsten carbide products" (d); (A) Gunny bags, jute packing materials, timber and wood packing materials (g); 21-9-64 (h).

11. (S) Shri B. K. Varma carrying on business under the trade name Messrs. William Sheeltex Trading Co. (for) Messrs. William Sheeltex Trading Co., 30G Chowringhee Road, Calcutta (a); 72A(BH) (Central), 26-7-57 (b); 22-9-64 (h).

12. (S) Shri Manmatha Nath Mondal carrying on business under the trade name Messrs. Manmatha Nath Mandal (for) Shri Manmatha Nath Mandal, Shri Rabindra Nath Ghose and Shri Madan Mohan Ghose carrying on business under the trade name Messrs. Manmatha Nath Mandal, Station Road, Bishnupur, Bankura (a); 155A(BK) (Central), 30-4-60 (b); 19-9-64 (h).

13. Shrimati Manharlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, (S) 18 Netaji Subhas Road, Calcutta (for) 5 Mission Row, Calcutta (a); (S) 1588A(LR) (Central) (for) 1133A(RB) (Central) (b); 21-9-64 (h).

14. Shri Nirode Kumar Sen carrying on business under the trade name Messrs. Sen & Co., 25 Swallow Lane, Calcutta (a); 1442A(LR) (Central), 21-5-63 (b); (A) Angles, channels, forged rounds, black sheet cuttings, spring steel and joists (c); 21-9-64 (h).

15. Shri Jagadish Chandra Nag Pal carrying on business under the trade name Messrs. Goodwill Trading Co., 10 Canning Street, Calcutta (a); 1571A(LR) (Central), 5-8-64 (b); (A) Ball bearing parts (c); 22-9-64 (h).

16. (S) Messrs. Woolcombers of India Ltd. (for) Messrs. Issac Holden (India) Ltd., 31 Netaji Subhas Road, Calcutta (a); 1381A(LR) (Central), 3-11-62 (b); 23-9-64 (h).

17. (S) The Namdang Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Namdang Tea Co. Ltd. (a); 773A(LR) (Central), 5-12-57 (b); 23-9-64 (h).

18. (S) The Doolahat Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Doolahat Tea Co. Ltd. (a); 772A(LR) (Central), 5-12-57 (b); 23-9-64 (h).

19. (S) The Dejoo Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Messrs. Dejoo Tea Company Ltd. (a); 765A(LR) (Central), 5-12-57 (b); 23-9-64 (h).

20. Sarbasri Haribola Saha Nitaipada Saha and Haripada Saha (Partners) carrying on business under the trade name Messrs. Nitai Biri Factory, Balurghat, West Dinajpur (a); 260A(ML) (Central), 4-9-64 (b); (A) Biri leaves (c); 23-9-64 (h).

21. Shri Narendra Singh Bhandari and others carrying on business under the trade name Bharat Enterprises, 10 Railway Market, P. O. Kharagpur, Midnapore, Nutanganj, Bankura (a); 22B(MN) (Central), 2-6-64 (b); (A) Motor parts (c); 18-9-64 (h).

22. (S) Sarbasri Ganpatrai Agarwalla and Jankilal Agarwalla carrying on business under the trade name Messrs. Jankilal Agarwala (for) Shri Jamunalal Agarwalla, Shri Jankilal Agarwalla and Shri Ganpatrai Agarwalla carrying on business under the trade name Jankilal Agarwalla, P. O. Jhargram, Dist. Midnapore (a); 9A(MN) (Central), 8-7-57 (b); 19-9-64 (h).

23. Sarbasri Phool Chand Baderia, Lalchand Baderia, Sm. Shyama Bai Baderia, Sm. Ramni Bai Baderia and Sm. Saraswati Baderia carrying on business under the trade name Gojadhar Prosad Munna lal, 25/26 Railway Market, Kharagpur, Midnapore (a); 5A(MN) (Central), 6-9-57 (b); (D) Grocery, food stuff, soap, spices, matches, oil cakes and cotton seeds, (A) Ghee, gram, moog dal, mosur dal, arhar dal, kalai dal, khesari dal, materials, chhola dal, wheat, atta, flour and suji (c); 22-9-64 (h).

24. Shri Sudhir Kumar Dutta, Shri Bhubaa Mohan Dutta and Shrimati Janaki Bala Dutta carrying on business under the trade name Messrs. Oriental Traders, Main Road, Purulia (a); 143A(PR) (Central), 15-7-57 (b); (D) Stationery goods, (A) Insert after the words "denatured spirit" paper khata, pen, pencil, ink, paper weight, pin cushion, pin, carbon paper, type ribbon, eraser punching machine, strappler machine, needle, thread, jem clip nib, pen holder, file, tag (c); 22-9-64 (h).

25. Shri Fakir Chandra Mallik, Shri Dhirendra Nath Mallik, Shrimati Snehalata Mallik, Shri Hiralal Mallik and Shri Kalachand Mallik carrying on business under the trade name Messrs. Jotindra Nath Mallik Hiralal Mallik, Main Road, Purulia (a); 156A(PR) (Central), 10-8-57 (b); (D) And other stationery goods, (A) Insert after the word "snuff" khata, paper, pen, pencil, paper weight, pin cushion, ink, pen, carbon paper, type ribbon, eraser, punching machine, strappler machine, strappler pin, needles, thread, jem clips, nib, pen holder, file and tag (c); 22-9-64 (h).

26. Sreeram Mishra, Mahadeo Mishra and Kanailal Mishra carrying on business under the trade name Messrs. Sree Ram Mahadeo Mishra, Bankura Road, Purulia (a); 162A(PR) (Central), 10-8-57 (b); (D) Stationery goods, insert after the words "time piece" tinopal, leather goods, toys, pencil, pin, pin cushion, carbon paper, eraser, punching machine, thread, tag, file (c); 23-9-64 (h).

27. (S) Srilal Bhartia carrying on business under the trade name Messrs. Anand Electrocal & Engineering Co. (for) Messrs. Anand Electrical & Engineering Co., 3/2 Madan Street, Calcutta (a); 972A(SL) (Central), 4-7-59 (b); 14-9-64 (h).

28. (S) Md. Idvis carrying on business under the trade name Messrs. A. Rader & Co. (for) Messrs. A. Rader & Co., P-48 Princep Street, Calcutta (a); 972A(SL) (Central), 4-7-59 (b); 14-9-64 (h).

29. Messrs. Metal Specialists (Private) Ltd., (S) 6/1 Saklat Place, Calcutta (for) 57B Chittaranjan Avenue, Calcutta (a); (S) 1647A(SL) (Central) (for) 1383A(CL) (Central) (b); 12-9-64 (h).

30. Messrs. The Statecman Ltd., 4 Chowringhee Square, Calcutta (a); 46A(SL) (Central), 18-6-57 (b); (D) "Newspapers" after the words manufacture of (d); 15-9-64 (h).

31. Shri Pravin S. Raval carrying on business under the trade name Messrs. P. S. Raval & Associates, (S) P103 Princep Street, Calcutta (for) 3 Mangoe Lane, Calcutta (a); (S) 1648A(SL) (Central) (for) 833A(EL) (Central) (b); 16-9-64 (h).

32. (S) Shri Ram Gopal Saharia carrying on business under the trade name Messrs. Brahmaputra Tea Estates (for) Shri Ram Gopal Saharia carrying on business under the trade name Messrs. Brahmaputra Tea Estates, 35 C. R. Avenue, Calcutta (a); 1609A(SL) (Central), 4-7-64 (b); 17-9-64 (h).

33. Messrs. Everest Appliances (Private) Ltd., 12 Nirmal Chandra Street, Calcutta (a); 1359A(SL) (Central), 28-8-62 (b); (A) After the words "Raw materials" spare parts and accessories of the plant and machinery and spare parts and accessories required for the purpose of manufacture of washing machines, electrical motor and smokers, electrical dryers, electrical mixers, hair dryers and dry spanners (d); (D) Oil seal and switches (c); 17-9-64 (h).

34. (S) Panchcori Kundu, Asoke Kumar Kundu, Paresh Nath Kundu and Shyama Charan Kundu (Partners) carrying on business under the trade name P. C. Kundu & Sons (for) Panchcori Kundu, Bholanath Kundu, Paresh Nath Kundu and Shayama Charan Kundu (Partners) carrying on business under the trade name P. C. Kundu & Sons, Urdibazar, Chandernagore, Hooghly (a); 59A(SP) (Central), 25-9-57 (b); 18-9-64 (h).

35. (S) Messrs. Suresh Chandra Ghosh, Rabindra Nath Ghosh, Pritikana Ghosh, Dilip Kumar Ghosh, Manindra Nath Ghosh, Abhilash Chandra Ghosh and Kanailal Ghosh (Partners) carrying on business under the trade name Annada Rope Works (for) Messrs. Suresh Chandra Ghosh, Amiya Kumar Ghosh, Rabindra Nath Ghosh, Dilip Kumar Ghosh and Manindra Nath Ghosh (Partners) carrying on business under the trade name Annada Rope Works, A. P. Ghosh Road, Chatra, P. O. Serampore, Hooghly (a); 30A(SP) (Central), 2-8-59 (b); 19-9-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 336 C. T.—29th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Clifford Douglas Peters carrying on business under the trade name Messrs. C. D. Peters & Co., 168/Block G, New Alipur, Calcutta-33 (a); AL/1035A, 28-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., oil, grease, gas and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Industrial machinery and spare parts (c); Machinery and parts (d).

2. Shri Shew Pujan Thakur (Proprietor) carrying on business under the trade name Messrs. Shew Pujan Thakur & Sons, 30 Debendra Ghosh Road, Calcutta-25 (a); AL/1037A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Breaks and clutches for motor vehicles (c).

3. Shri Manick Lal Chakravorty (Proprietor) carrying on business under the trade name Messrs. M. L. Chakravorty & Co., 101/1 Tollygunge Road, Calcutta-26 (a); AL/1038A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which

exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Metal stays (c).

4. Shrimati Shuva Gupta (Proprietress) carrying on business under the trade name Messrs. Shuva Engineering Co., 29/B Govinda Ghosal Lane, Calcutta-25, 13/2 Russa Road, East 2nd Lane, Calcutta-33 (1) (a); AL/83B, 7-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bronze bush, boaring for sale (c).

5. Shrimati Ramdulari Gupta carrying on business under the trade name Messrs. Studio Kamalalaya, G. T. Road, Asansol, Dist. Burdwan (a); AS/2535A, 29-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., photographic chemicals. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Photo taking, photo developing and photo enlarging (c); Camera film, photo papers, photo goods (d).

6. Shri D. M. Chawda carrying on business under the trade name Messrs. D. M. Chawda, South Bazar, P. O. Ondal, Dist. Burdwan (a); AS/2536A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., spirit and varnish. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Doors and windows (c); Timber, doors, windows (d).

7. Shri Sunit Kumar Dutta carrying on business under the trade name Messrs. Usha Stores, G. T. Road, Murgasol, P. O. Asansol, Dist. Burdwan (a); AS/2538A, 6-10-64 (b); Bolts, nuts, rivets, tapes, alum, fuse cut-out, cables, electrical wire, lanterns, flat files, gauge, glass, washers, wheel valve, bibcock, emery cloth, nails, hacksaw blades, screw, locks, electric holders, paints, electric boards, switch, junction box, calling bell, sockets, ceiling rose, connectors, conduit pipe, rubber insulation cloth, coir string, broom stick, chalk, wire, hose pipe (d).

8. Shri Hare Krishna Acharjee carrying on business under the trade name Messrs. Sree Durga Mistanna Bhander, Benachitty, Durgapur-4, Dist. Burdwan (a); AS/2539A, 7-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of the goods named below: (i) Silted edible items, (ii) Chana sweets, beverage like tea (c).

9. Shri Swaren Singh carrying on business under the trade name Messrs. Arora Electric and Furniture Stores, Raha Lane, P. O. Asansol, Dist. Burdwan (a); AS/2540A, 7-10-64 (b); Radio and radio accessories, electric kettle, lamps, furnitures, fans, electric heater, electric iron, electric sauce pan, fans accessories (d).

10. Venus Electrical Industries (Private) Ltd., 45 Armenian Street, Calcutta (a); AT/3993A, 26-9-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Electrical lamps (c); Electrical lamp and chokes (d).

11. Sarbasri Trambaklal Vakharia and Narendra Kumar Dasai (Partners) carrying on business under the trade name Bharat Traders, 71 Canning Street, Room No. A-12, Calcutta (a); AT/3994A, 28-9-64 (b); Plastic goods and toys (d).

12. Sarbasri Dilmohan Chand Mehta, Ganpatraj Mohnot, Arun Kumar Jain (minor) and Shrimati Vallabh Kumari Mehta (Partners) carrying on business under the trade name Pearl Industries, 14 Noormal Lohia Lane, 2nd floor, Calcutta (a); AT/3995A, 10-10-64 (b); (1) Raw materials, viz., mild steel rods, nuts, bolts, zinc, acid, button, paints, oil and moulding powder, (2) Plant, machinery spare parts and accessories, viz., bending machines, (3) Consumable stores, viz., cotton waste and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Holding down bolts, (ii) L. and J. hooks, (iii) Readymade garments (c); Brass aluminium sheets and coils, automobile bulbs and plugs automobile components, hinges, aldrops, hooks, screw, bolts and nuts, lead-punches, electrical fittings and equipment (d).

13. Shri Md. Shafique Khan and Shrimati Sudrunnisa Khatoon carrying on business under the trade name Messrs. Sigma Rubber Industry, 8 South Tangra Road, Calcutta-46 (a); BH/3704A, 30-9-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hose pipe, rubber moulding, rubber bushes and buffer (c).

14. Messrs. Light Aircraft Services (Private) Ltd., 35 Chowringhee Road, Calcutta-16 (a); BH/3705A, 3-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Clip pins, friction clips, aircraft parts (c).

15 Shri Jahar Lall Chakraborty carrying on business under the trade name Messrs. Y. O. Wool & Hosiery Hall, 171/2A Rash Behari Avenue, Calcutta-19 (a); BH/3706A, 7-10-64 (b); Knitting wool and knitting equipments (d).

16. Shri Debendra Nath Chakraborty carrying on business under the trade name Messrs. Y. O. Wool House, 149 Rash Behari Avenue, Calcutta-29 (a); BH/3707A, 7-10-64 (b); Knitting wool, knitting equipments (d).

17. Shri Benode Behari Mondal carrying on business under the trade name Benode Behari Mondal, Peardoba, Bankura (a); BK/607A, 28-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below Firewood and wooden logs (c).

18. Shri Bejoy Chandra Sanigrahi carrying on business under the trade name Bejoy Chandra Sanigrahi, P. O. Onda, Dist. Bankura (a); BK/608A, 29-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden logs (c).

19. Shri Ashutosh Patra carrying on business under the trade name Messrs. Ashutosh Patra, Vill. Brahmandiha, P. O. Harmashra, Bankura (a); BK/609A, 29-9-64 (b); (1) Raw materials. Provided that all goods for which the exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden logs (c).

20 Shri Khudhiram Chakraborty carrying on business under the trade name Messrs. Khudiram Chakraborty, P. O. and vill. Madarboni, Bankura (a); BK/610A, 6-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: Firewood and wooden logs (c).

21. Shri Murali Mohan Sengupta, Shri Gopal Chandra Bid and Shri Hari Sadhan Chandra carrying on business under the trade name Messrs. G. C. Company, Ranarpukur, Bishnupur, Bankura (a); BK/611A, 8-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed, are intended for use in actual process of manufacture in West Bengal for sale of the goods named below: Bricks (c).

22. Messrs. Bhabani Prasad Chakravorty and Mrityunjoy Chakravorty (Partners) carrying on business under the trade name Messrs. The Universal Engineering Works, Sadarghat, Burdwan (a); BN/1442A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Collapsible gate, (ii) Window grill and (iii) Gate grill (c).

23. Messrs. Burdwan Whole Sale Consumers Co-operative Society Ltd., 3 B. C. Road, Burdwan (a); BN/1443A, 7-10-64 (b); Ghee, butter, tooth brush, tooth paste, hair oil, scents, toilet powder, essences, knitting wool (d).

24. Shri Satya Narayan Saha carrying on business under the trade name Messrs. Satya Narayan Saha, Jiagunje, Begumgunje, Murshidabad (a); BR/788A, 7-10-64 (b); Lime (d).

25. Shri Phanindra Nath Ghose carrying on business under the trade name Phanindra Nath Ghose (Timber merchant), Ethalbari Crossing, P. O. Birpara, Dist. Jalpaiguri (a); CB/1007A, 29-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized and sawn timber (c).

26. Shri Panchanan Saha carrying on business under the trade name Panchanan Saha, Falakata, Dist. Jalpaiguri (a); CB/1008A, 3-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized and sawn timber (c).

27. Shri Mohamadali Fida Husein and Tijoriwala carrying on business under the trade name Kaira Steel Furniture, 21A Sagar Dutta Lane, Calcutta (a); CL/3760A, 21-9-64 (b); (1) Raw materials, (2) Machines, tools, spare parts and accessories, (3) Consumable parts, e.g., lubricating oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sofa-cum-bed (c); Steel furniture (d).

28. Sarbasri Amritlal Rawji and Nanalal Rawji carrying on business under the trade name Rawji Amarsi, 9 Parsee Church Street, Calcutta (a); CL/3761A, 21-9-64 (b).

29. Sarbasri Ridh Karan Sarda, Bhanu Prokash Sarda and Vimala Devi Sharda carrying on business under the trade name Probhat Traders, 119B Chittaranjan Avenue, Calcutta (a); CL/3767A, 3-10-64 (b).

30. Sarbasri Altaf Ahmad and Mahmood Alam carrying on business under the trade name U. P. Leather Co., 10 Sreenath Babu Lane, Calcutta-12 (a); CL/3768A, 3-10-64 (b); (1) Hides and skins including leather, (3) Consumable stores, e.g., thinner varnish, emery and said paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Leather beltings and straps, (2) Leather washers, leather lace, (3) Leather mill-made mill stores (c).

31. Sarbasri N. M. Gulam Rasool, M. S. Sulaiman and Sk. Mohamad Ali carrying on business under the trade name Mothi Traders, 19 Colootola Street, Calcutta (a); CL/3769A, 3-10-64 (b); Bifurcated rivets (suit case material) (d).

32. Shri Dipti Choudhury carrying on business under the trade name Amalgamated Suppliers, 6 Murlidhar Sen Lane, Calcutta (a); CL/3770A, 6-10-64 (b); (1) Raw materials, (2) Tools. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Scientific and laboratory glass apparatus (c); Flat button flashes for use in laboratory (d).

33. Messrs. Laxmikant Kalyani Prabhudas Mehta and Vasant Kumar Doshi carrying on business under the trade name Prabhat Harwdare Supply Agency, 52 Netaji Subhas Road, 1st floor, Calcutta (a); CR/3503A, 6-10-64 (b); Bolts, nuts, rivets, nails, screws, hinges, ropes, jute spun yarn, m. s. rounds, flats, washer (d).

34. Messrs. Jasvantrai Narbheram Sheth and Suresh Chandra Narbheram Sheth carrying on business under the trade name S. Jasvant & Co., 40 Netaji Subhas Road, Calcutta (a); CR/3504A, 7-10-64 (b);

Tools, screw, nuts, bolts, washer, rivets, wire, wire nails, hinges, tower bolts, belting, oil can, machine parts, pencil pins (d).

35. Shri Bhajan Singh Nahar (Proprietor) carrying on business under the trade name Indian Industrial (Sales & Agencies) Corpn., 91 Netaji Subhas Road, Calcutta (a); CR/3505A, 9-10-64 (b); Socket, wire, binding cloth, spray, valve, tools, screw, pipe, fittings, bearing, carbon paper, old gunny bags, paper boxes, bulb, nuts, bolts, resin, electric starter (d).

36. Shri Nagindas M. Thoria (Proprietor) carrying on business under the trade name Haresh Trading Co., 34 Netaji Subhas Road, ground floor, Calcutta (a); CR/3506A, 10-10-64 (b); Nuts, bolts, rivets, washers, fish plates, nails (d).

37. Messrs. Sohanlal Daga and Harish Chand Sharma carrying on business under the trade name Bharat Industrial Corporation, 138 Canning Street, ground floor, Calcutta (a); CR/3507A, 10-10-64 (b); Rice mill, flour mill and oil mill machine parts (d).

38. Shri Rambachan Prasad (Proprietor) carrying on business under the trade name Rambachan Prasad, 92 Hill Cart Road, Kurseong, Darjeeling (a); DJ/1095A, 28-9-64 (b); (1) Raw materials, (3) Consumable stores, viz., coal and firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets, (ii) Saltish, (iii) Tea-in-cups (c).

39. Sarder Balbir Singh Sahni and Sarder Harbans Singh Sahni carrying on business under the trade name Sahni Auto Centre, 3 Mangoe Lane, Calcutta (a); EL/3669A, 30-9-64 (b); Motor parts (d).

40. Saroj Kumar Basu carrying on business under the trade name Pioneer Spares, 11 Old Post Office Street, Calcutta (a); EL/3670A, 9-10-64 (b); Earth moving machinery parts and fittings, motor parts (d).

41. Messrs. G. Agarwalla, R. Agarwala, M. Agarwala, P. Agarwala, S. Agarwala, Rambilas Agarwala, Shyamlal Agarwala, M. Agarwala and B. Agarwala carrying on business under the trade name The Indian Essential Oil Industries, 113 Sree Arabinda Road, Salkia, Howrah (a); HW/2844A, 28-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Aniseed oil, repair oil, calony seed oil, clove oil, sandal wood oil and fenail oil (c).

42. Messrs. Gita Bose, Tripti Bose, P. K. Ghosh, R. N. Bose and S. K. Ray carrying on business under the trade name Clarita Engineering Enterprises, 3/1 Kailalsh Chandra Chandra Lane, Howrah (a); HW/2846A, 29-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, firewood, kerosene oil and mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Electrical goods (c).

43. Shrimati Nira Chatterjee carrying on business under the trade name Messrs. The Asian Plastic Co., 6 Chintamoni Dey Road, Howrah (a); HW/2847A, 30-9-64 (b); ;(1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale (i) Bakelite goods (c); Bakelite goods (d).

44. Md. Nashir Khan and Md. Sabir Khan carrying on business under the trade name India Metal Works, 59 Dr. Abani Dutta Road, Howrah (a); HW/2848A, 3-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption for payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machinery parts (c).

45. Shrimati Pana Devi Saraogi carrying on business under the trade name Messrs. Steelman Industrial Corporation, 135 Girish Ghosh Road, Ghusury, Howrah (a); HW/2849A, 3-10-64 (b); Iron and steel scrap (d).

46. Shri Rabindra Nath Das carrying on business under the trade name Messrs. Mangal Chandi Engineering Works, 12/1/1 Dasarath Ghosh Lane, Bamungachi, P. O. Salkia, Howrah (a); HW/2850A, 9-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Bolts, nuts, bush and machine parts (c).

47. Shri Nebulal Gupta carrying on business under the trade name Messrs. Gupta Brass Moulding 65 Nilmoni Mullick Lane, Howrah (a); HW/2851A 9-10-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., coal, wood, mobil oil, cruicibles, soda, sohaga and nishadal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Non-ferrous castings (c).

48. Shri Manoharlal Sadhwani and Shrimati Lajwanti Chawla carrying on business under the trade name Gripex (Sales) Agency, 12 Station Road, 9 Duffer Street, Liluah, Howrah (a); HW/2852A, 10-10-64 (b); Ink, adhesives, stamp pads and sealing wax (d).

49. Messrs. Rambagas Ranga and Srigopal Ranga carrying on business under the trade name Ranga Electric Trading Co., 23 Shib Thakur Lane, Calcutta (a); JK/3362A, 26-9-64 (b); Electrical wire and cables, electrical fan (d).

50. Shri Bulakidas Vyas carrying on business under the trade name D. K. Trading Co., 8 Raja Brojendra Street, Calcutta (a); JK/3363A, 26-9-64 (b); Hinges, drills, gum-boot, porcelain goods for electrical purposes, door-closer, leather hand gloves (d).

51. Messrs. Surajbhan Agrawal and Jagdishprosad Agrawal carrying on business under the trade name Printing Machine Manufacturing Co., 373 Upper Chitpore Road, Calcutta (a); JK/3364A, 26-9-64 (b).

52. Messrs. Sunder Ram and Pannalal carrying on business under the trade name Jawahar Bastralaya, 13 Narain Babu Lane, Calcutta (a); JK/3365A, 30-9-64 (b).

53. Shri Rajnikant Chhotalal Modi carrying on business under the trade name Royal Distributors, 6 Sukhlal Johuri Lane, Calcutta (a); JK/3366A; 3-10-64 (b).

54. Shri Jagabandhu Adhikari (Proprietor) carrying on business under the trade name Messrs. Jagabandhu Adhikari, Majdia Rail Bazar, Majdia, Dist. Nadia (a); KR/2090A, 9-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeat and nonta khabar (c).

55. Messrs. Jagdish Rai Gupta, Satya Narayan Gupta and Deshraj Gupta carrying on business under the trade name Gupta & Co., Hill Cart Road, Siliguri, Dist. Darjeeling (a); JP/2182A, 28-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pillow and quilts (c); Millmade cotton silk and woollen cloth, handloom cotton cloth, hosiery goods, air bags, umbrellas, mosquito curtain and holdalls (d).

56. Shri Sankar Mohan Sarcar carrying on business under the trade name Messrs. Modern Cafe, 23 Canning Street, Calcutta (a); LR/3611A, 28-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (i) Cooked food, (ii) Tea (c); Cake (d).

57. Messrs. Chemico Cement Waterproofing Industries (Private Ltd., 16 India Exchange Place, Calcutta (a); LR/3612A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale the goods named below: (i) Cement waterproofing compound (c).

58. Shri Harsh Prasad Agarwal carrying on business under the trade name Messrs. Harsh Prasad Agarwal, 1/1 Shib Krishna Daw Lane, Calcutta, Howrah (1) (a); MK/264B, 26-9-64 (b); (1) Raw materials: Cloth and sewing thread. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments for asle (c); Readymade garments (d).

59. Shri Subendu Bikash Roy and Shri Bikash Roy carrying on business under the trade name Messrs. Calcutta Cycle Pad Industries, 16/B Kalimuddin Lane, Calcutta (a); MK/3794A, 26-9-64 (b); (1) Raw materials: Rubber sponges, rexin, canvas cloth and sewing thread. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cycle seat pads and rickshaw hood for sale (c).

60. Shri Subodh Chandra Ganguly, Shri Subimal Chatterjee, Shrimati Gouri Ganguly and Shrimati Manju Chatterjee carrying on business under the trade name Messrs. International Steel Trading Corporation, 22 Motilal Bysak Garden Lane, Calcutta (a); MK/3795A, 28-9-64 (b); (1) Raw materials: Steel sheets, steel angles, rivets, nuts and bolts, handles and tools, paints and varnishes, (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., oxygen and carbide. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel furniture for sale (c).

61. Shri Mohan Lall Arora carrying on business under the trade name Messrs. Moon-Light Products, 178/3 Ramesh Dutta Street, Calcutta (a); MK/3796A, 28-9-64 (b); (1) Raw materials: Plastic powder, nibs, fountain pen rings, brass clips. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fountain pens for sale (c).

62. Shri Sisir Ranjan Banerjee and Shri Sankar Kumar Banerjee carrying on business under the trade name Messrs. Standard Fitter Concern, 60 Beadon Street, Calcutta (a); MK/3797A, 30-9-64 (b); (1) Raw materials: Tin sheets and wire nettings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oil filter elements for sale (c).

63. Shri Tarak Chandra Poddar and Shri Abbas Sircar carrying on business under the trade name Messrs. Science Equip, 2 Hari Nath De Road, Calcutta (a); MK/3798A, 30-9-64 (b); (1) Raw materials: Glass tubes, glass flasks and sockets, (3) Consumable stores, viz., oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Laboratory glass equipments for sale (c).

64. Shri Abdul Majud, Shri Abdul Wahud and Shri Mohammed Abdullah carrying on business under the trade name Messrs. Popular Wire Nettings, 33 Madan Mohan Burman Street, Calcutta (a); MK/3799A, 30-9-64 (b); Wire nettings (d).

65. Shri Prasanta Kumar Ghosh carrying on business under the trade name Messrs Urmila Engineering Works, 2/3 Canal East Road, Calcutta (a); MK/3800A, 1-10-64 (b); (1) Raw materials: Iron and steel goods, brass, gun metal, bronze, cast iron, (2) Machinery, spare parts and accessories, (3) Consumable stores, viz., cutting oil, machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spare parts for jute mills, biscuit and confectionery mills for sale (c).

66. Messrs. Allahabad Merchandise Co. (Private) Ltd., 11/1 Canal East Road, Calcutta (a); MK/3802A, 6-10-64 (b); High carbon steel sheets, m. s. steel bar, m. s. rounds, hex bolts and nuts, rubber piston packings, ball bearing, aluminium slides (d).

67. Shri Ramyod Ram carrying on business under the trade name Messrs. Ramyod Ram Chakradharilal, 79/1/1 Amherst Street, Calcutta (a); MK/3803A, 7-10-64 (b); G. i. wire, steel, black wire, iron plane sheets (d).

68. Shri Lal Mohan Mukherjee carrying on business under the trade name Messrs. B. B. Brothers, 13A Munsipara Lane, Calcutta-6 (a); MK/3804A, 9-10-64 (b); (1) Raw materials: Glass. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Glass ampoules for sale (c).

69. Sarbasri Anil Kumar Singha and Gopendra Nath Das (Partners) carrying on business under the trade name Anil Kumar Singha Gopendra Nath Das, Puratuli, Malda (a); ML/767A, 28-9-64 (b); (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).

70. Shri Dwarka Nath Kundu (Proprietor) carrying on business under the trade name Messrs. Dwarka Nath Kundu, Raiganj, West Dinajpur (a); ML/768A, 3-10-64 (b).

71. Sarbasri Dulal Chandra Kundu, Gopal Chandra Kundu and Sudip Kumar Kundu carrying on business under the trade name Messrs. Dulal Chandra Kundu, Raiganj, West Dinajpur (a); ML/769A, 3-10-64 (b).

72. Sarbasri Amulya Kumar Talukdar, Murari Mohan Talukdar and Sunil Kumar Talukdar carrying on business under the trade name Messrs. Lakshmi Bakery, Bandh Road, Malda (a); ML/770A, 3-10-64 (b); (3) Consumable stores, viz., ammonia, label and yeast. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bread, (ii) Biscuit, (iii) Cake (c).

73. Sk. Munsur Ali Gayen carrying on business under the trade name Sk. Munsur Ali Gayen, Chandra Kona Road, P. O. Satbankura, Dist. Midnapore (a); MN/1760A, 1-10-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal poles (c).

74. Shri Ramapati Singh carrying on business under the trade name Ramapati Singh, Tantigoria, P. O. and Dist. Midnapore (a); MN/1761A, 6-10-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal poles (c); Firewood and sal poles (d).

75. Shri Subal Chandra Haldar carrying on business under the trade name Subal Chandra Haldar, P. O. Bhulabheda, Dist. Midnapore (a); MN/1762A, 7-10-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood, (ii) Sal poles (c); Firewood (d).

76. Messrs. Jhumarmal Singhi and Raj Karan Singhi carrying on business under the trade name Singhi Styles, 208 Mahatma Gandhi Road, Calcutta (a); MR/2762A, 6-10-64 (b); (1) Raw materials, e.g., canvas cloth. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale in West Bengal: (i) Rickshaw hoods (c).

77. Messrs. Bimal Kumar Agarwalla and Ginia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation, 178 Mahatma Gandhi Road, Calcutta (a); MR/2763A, 6-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale in West Bengal: (i) Polythene bars, (ii) Planks, (iii) Packing box (c); Paints and varnishes, packing goods, chemicals for industrial use, hardware toolls, rubber beltings, steel, tarpaulin, plywood, springs, sand, stationery, carbide, punching machine, hacksaw blade, bandsaw blade, rubber sheet, french chalk powder, bentonite powder, whitening powder, graphite powder and phenyle (d)

78. Sk. Saffiuddin carrying on business under the trade name Mannap Engineering Works, 79 Basanta Lal Saha Road, Calcutta-53 (a); PG/3086A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Dies, moulds and machines for manufacture of plastic goods (c).

79. Shri Hari Sen carrying on business under the trade name Technocraft Company, 78 Garfa Main Road, Jadavpur, Calcutta-32 (a); PG/3087A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric fan (c).

80. Messrs. Suresh Chandra Biswas and Bhanu Banerjee carrying on business under the trade name National Oxygen Co., 426 Jessore Road, Calcutta-28 (a); PG/3088A, 30-9-64 (b); Oxygen and dissolved acetylene (d).

81. Shri Kshetra Mohan Mitter carrying on business under the trade name K. M. Enterprises, 71 S. N. Roy Road, Calcutta-38 (a); PG/3089A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Moulded rubber goods for automobile and industrial use (c); Moulded rubber goods for automobile and industrial use (d).

82. Messrs. Dulal Chandra Das, Chunilal Das, Manicklal Das and Ajit Kumar Das carrying on business under the trade name Alambazar Foundry Works, 15 & 16 Barrister P. Mitra Road, Calcutta-35

(a); PG/3090A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cast iron goods (c).

83. Shri Ganga Prasad Shaw carrying on business under the trade name Bhagwandas Gangaprasad, 7 Mahesh Mukherjee Feeder Road, Ariadah, 24-Parganas (a); PG/3091A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass rod (c).

84. Messrs. Lakhanlal Shaw and Jaglal Shaw carrying on business under the trade name Jaglal Shaw Lakhanlal Shaw, Y-34/1 Doctor Abdul Kabir Road, Calcutta-18, 135/46 Girish Ghose Road, Belur, Howrah (1) (a); PG/201B, 30-9-64 (b); Old iron scrap and wire rope (d).

85. Shri Jnanendra Nath Bhattacharya carrying on business under the trade name Jnanendra Nath Bhattacharya, Railway Station Bazar, P. O. Basuldanga, Police-station Diamond Harbour, 24-Parganas (a); PG/3092A, 30-9-64 (b); Coal (d).

86. Shri Naresh Chandra Chakrabarty carrying on business under the trade name Chemdyes Agencies, P-48 "B" Block, Bhangur Avenue, Calcutta-28 (a); PG/3093A, 30-9-64 (b); Dye-stuffs, caustic soda, bleaching powder, sodium hydrosulphite, sodium nitrate, sodium bisulphite, sodium sulphide, sodium bicarbonate, glauber salt, wattle extract and chesew nut extract (d).

87. Messrs. Sudhir Kumar Bhaumick and Sarabindu Kumar Dutta carrying on business under the trade name Calcutta Fishing Tackle Supply and Orient Pole Trading Co., 20/11 Netaji Subhas Chandra Bose Road, Calcutta-40, 76 Bepin Behary Ganguly Street, Calcutta-12 (1) (a); PG/203B, 30-9-64 (b); (1) Raw materials, (3) Consumable stores, e.g., firewood, phenyle, kerosene oil and soda ash. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bamboo rods and bamboo poles (c); Cane (d).

88. Messrs. Nemai Chandra Pal, Netai Chandra Pal, Ajit Kumar Pal and Joydeb Kumar Pal carrying on business under the trade name Lakshmi Bhandar, Nona-Barasat Road, Chandanpukur Bazar, Barrackpore, 24-Parganas (a); PG/3094A, 30-9-64 (b); Rice, pulses, ghee, tea, rope, coconut oil, pencil and exercise book (d).

89. Messrs. Jagadish Chandra Chatterjee and Baidyanath Bagchi carrying on business under the trade name General Manufacturing Industries, 7 Banerjeepara Road, Calcutta-34 (a); PG/3095A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: M. s. castors (c); Conduit bush, cable glands, brass, saddles, copper earth clips and m. s. boxes (d).

90. Brookehill Ceramics (Private) Limited carrying on business under the trade name Brookehill Ceramics (Private) Limited, Barrackpore Trunk Road, Panihati, 24-Parganas (a); PG/3096A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical goods made of porcelain with or without metal fittings (c).

91. Shri Monindra Nath Sanyal carrying on business under the trade name Scab Engineering Corporation, 58/6 Prince Anwar Shah Road, Calcutta-45 (a); PG/3097A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machine tools and their spare parts, cycle rim hangers, iron brackets, pulley, couplings and plungers (c).

92. Business Forms (Private) Limited carrying on business under the trade name Business Forms (Private) Limited, 5 U. K. Dutta Road, Calcutta-28 (a); PG/3098A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Printed matter (c); Steel cabinets, steel racks and steel trolleys (d).

93. Shrimati Gayatri Mukherjee carrying on business under the trade name G. M. Industries, 44 Maharaja Tagore Road, Calcutta-31 (a); PG/3099A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic containers, plastic body of torch light, plastic spoons and alkathene spoons (c).

94. Shrimati Luxmi Rani Lahiry carrying on business under the trade name Imperial Hardware Co., 6 Gariahat Road (South), Calcutta-31 (a); PG/3100A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., thinner and turpentine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel furniture (c); Steel chairs and paints (d).

95. Shri Shyamal Kumar Das carrying on business under the trade name Shyamal Auto Works, Satish Chandra Basu Mullick Ghat Lane, P. O. Ariadah, 24-Parganas (a); PG/3101A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Metal connections for tyres

inflating pumps and metal connections for tyre inflating hoses (c); Metal connections for tyre inflating pumps and metal connections for tyre inflating hose (d).

96. Shri Bhakta Ranjan Nag carrying on business under the trade name Messrs. Sweet Place, Chaibasa Road, Post and Dist. Purulia (a); PR/450A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Sweetmeats and oil fried articles (c).

97. Shri Ambujakshya Chowdhury carrying on business under the rade name Messrs. Ambujakshya Chowdhury, P. O. Barabazar, Dist. Purulia (a); PR/451A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax are claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Oil fried articles, sweetmeats and tea (c).

98. Shri Narayan Chandra Roy carrying on business under the trade name Indian Steel & Chemicals, 14/2 Old Chinabazar Street, Calcutta (a); RB/1496A, 28-9-64 (b); Iron and steel (d).

99. Messrs. Industries Association (Wire Products) Private Ltd carrying on business under the trade name Industries Association (Wire Products) Private Ltd., 33 Brabourne Road, Calcutta (a); RB/1497A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) M. s. wires (c).

100. Shri Mohanlal Mohta carrying on business under the trade name Bharat Metal Corporation, 5 Jadulal Mullick Road, Calcutta-6 (a); SH/3540A, 26-9-64 (b); Ferro-alloys, welding materials, ball bearing, non-ferrous metals, stainless steel, wood flour, redoxide (d).

101. Shri Nemi Chand Jain carrying on business under the trade name Bidhan Textiles, 112 Bidhan Sarani, Calcutta-4 (a); SH/3541A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Readymade garments/ readymade garments (d).

102. Shri Pabitra Kumar Burman carrying on business under the trade name Engineers & Traders, 16/1B Pran Krishna Mukherjee Road, Calcutta (a); SH/3544A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Canteen equipments (c).

103. Shri Kewal Chand Nahata carrying on business under the trade name Nahata Traders, 16 Jadulal Mullick Road, Calcutta-6 (a); SH/3545A, 7-10-64 (b); Stainless steel utensils (d).

104. Messrs. Nirmal Kumar Dev, Bimal Kr. Dev, Asit Kumar Dev and Samir Kumar Dev carrying on business under the trade name South West Watch Co., 114/1 Cornwallis Street, Calcutta-4 (a), SH/3546A, 9-10-64 (b); Watches, time pieces, clocks, spectacles, frame, lenses, goggles, straps (d).

105. Homi Shapanji Kapadia carrying on business under the trade name Messrs. Zorastrian Trading Co., P-16 Bentinck Street, Calcutta (a), SL/4241A, 18-9-64 (b); (1) Raw materialls. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Combustion engine filters for sale (c); Mechanical engineering machineries and their spare parts (d).

106. Shri Anarelal Gupta carrying on business under the trade name Messrs. Anarelal Gupta, 172 Bow Bazar Street, Calcutta, Calcutta (1) (a); SL/330B, 22-9-64 (b); Timber (d).

107. Messrs. Amar Nath Basu and Some Nath Basu (Partners) carrying on business under the trade name Basu Brick Field, Babugunge, Hooghly (a); SP/1688A, 30-9-64 (b); (3) Consumable stores, e.g., coal, fire wood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks, (ii) Brickbats and jhama (c).

108. Sarbasri Benoy Kumar Jain and Ashoke Kumar Jain (Partners) carrying on business under the trade name Neera, 1/A Chowringhee Road Calcutta (a); TL/2845A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); Piece goods, woollen goods, mill made and handloom textiles and readymade garments (d).

109. Shri Ratan Kumar Poddar (Proprietor) carrying on business under the trade name Piki Trading Corporation, 5 Dharamtolla Street, Calcutta (a); TL/2846A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Wooden typewriter carrying box and golden beading (c); Paints, refractories, fire brick, rexin silver can, handle for boxes (d).

110. Sarbasri Parimal Kumar Ghosh, Bimal Kumar Ghosh, Kamal Kumar Ghosh and Shrimati Pansy Chaya Ghosh (Partners) carrying on business under the trade name Cabin Box & Tube, 76 Acharya Jagadish Bose Road, Calcutta (a); TL/2847A, 30-9-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Card board box, tube and cartoons (c).

111. Shri Jitendra Nath Sen (Proprietor) carrying on business under the trade name J. N. Sen & Co., 52 Indian Mirror Street, Calcutta (a); TL/2848A, 30-9-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below (i) Machinery parts (c).

112. Sarbasri Baldin Jaiswal and Gyandas Jaiswal (Partners) carrying on business under the trade name Jaiswal Cloth Stores, 139A S. N. Banerjee Road, Calcutta (a); TL/2849A, 3-10-64 (b); Millmade cotton textiles, art silk textiles, handloom textiles, woollen shawl, pure silk sari (d).

113. Shri Subimal Kumar Sinha (Proprietor) carrying on business under the trade name Sinha & Co., 24B Noor Ali Lane, Calcutta (a); TL/2850A, 9-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Brushes (c); Duster, paper, matches, lantern, hurricane, coal tar (d).

114. Shri Jivatram B. Lalvani (Proprietor) carrying on business under the trade name Lalvani Plastic Works, 9 Nawab Abdur Rahman Street, Calcutta-16 (a); TL/2851A, 9-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic flowers, novelties, photo albums (c); Curios (d).

115. Sarbasri Bachan Singh Arora, Sarder Pitam Singh and Sarder Manohar Singh (Partners) carrying on business under the trade name Airline Industrial Corporation, 6A S. N. Banerjee Road, Calcutta (a); TL/2852A, 9-10-64 (b); Radio, radio parts (d).

116. Messrs. Caselite (India) Private Ltd., 3A Chowringhee Road, Calcutta (a); TL/2853A, 9-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Culture marble, mozaic tiles, artificial marble, plastic furniture, marbilite tiles, plastic and synthetic slabs, concrete slabs (c).

S. K. BOSE, Commissioner.

No. 337 C. T.- 29th October 1964.- In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Sanitary & Plumbing Stores Ltd., (S) 146 Shyama Prosad Mukherjee Road, Calcutta (for) 138 Shyama Prosad Mukherjee Road, Calcutta (1) (a); AL/65B, 5-2-62 (b); (A) Hardwares required for building construction, paints, cane busket, marble chips, brush (d); 28-9-64 (e).

2. Shri Bankim Sarkar carrying on business under the trade name Messrs. Songsar, 45A Block C, New Alipur, Calcutta-53 (a); AL/1010A, 12-5-64 (b); (A) Goods for resale atta, barley water, baked beans, baby feeder, butter, blades, boot polish, blue, bleach (liquid), coffee, cocoa, copper polish, cornflakes, combs, cornflour, custard powder, chocolate, cadbury fry, cooking oil, cordial, cheese, co. oil in tin packing, chutney, dettralin, drinking chocolate, eau-de-cologne, essence of fruits, elec. goods, lamp bulbs etc., fruits juice, gift box, gum, gramophone pin, etc., hair dye, hair remover, hair cream, hair tonic, hair brush, jelly crystal, juice powder, kum kum, logen e etc., confectionery goods, lipstick, laundry starch, mansion polish, nail polish, nipple, nap, ball, oats, patent barley and sagu, peas, sauce, squash, syrup, spray, silver polish, sindur, salad oil, shampoo, shaving brush, shoe cream, sanitary towels, soup, sauces in tin packing, shaving lotion, shoe brush, toilets, tooth powder, tik-20, tinopal, table salt, tin fruits, tin fish, vinegar (d); 29-9-64 (e).

3. Kamalpat Singh Doogar carrying on business under the trade name Messrs. Lotus Trading, 84B Sambhunath Pandit Street, Calcutta, (A) 77 Purushottam Roy Street, Calcutta (a); (S) AL/82B (for) AL/954 (b); 30-9-64 (e).

4. (S) Shri Kartic Chandra Das carrying on business under the trade name Messrs. Steel Metal & Allied Products (for) Sarbasri Panna Lal Das, Kartic Chandra Das and Ashit Kumar Das carrying on business under the trade name Messrs. Dinanath Industries, 100/D Circular Garden Reach Road, Calcutta (a); AL/696A, 28-4-59 (b); 3-10-64 (e).

5. Messrs. Indian Oxygen Limited, 5 Mayurbhanj Road, Calcutta, (S) Asansol at Gopalpur, G. T. Road (West), Asansol for Burnpur; (S) 34 1 Bonbehari Bose Road, Howrah (for) Ram Krishnapur Ghat Road, Howrah; (A) Madhusudan Mukherjee Road, Khardah, Sevok Road, Siliguri, 48/1 Diamond Harbour Road, Calcutta (a); AL/13B, 12-9-58 (b); (A) Liquified petroleum gases and accessories, liquid oxygen, compressed oxygen and dissolved acetylene (d), 6-10-64 (e).

6. Messrs. Saroop & Sons (Private) Ltd., 1/1A Beninandan Street, Calcutta (a); AL/709A, 29-7-59 (b); (A) Material handing equipment after the words "electrical materials" (c); (A) Rubber goods (d); 6-10-64 (e).

7. Messrs. Gangadhar Banerjee & Co (Private) Ltd., Bakulia House, 2 Bishu Babu Lane, Kidderpore, Calcutta (a); AL/63A, 22-9-41 (b); (A) Footwear (d); 9-10-64 (e).

8. Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore (a); AL/29A, 19-9-41 (b); (A) Cranes, components of (i) Jute machinery, (ii) Coal cutting and haulage machinery, (iii) Air compressors and (iv) Road rollers after the word "Forgings" (c); 9-10-6 4(e).

9. Messrs. Banarshilal Ganeriwala and Satyanarayan Goenka carrying on business under the trade name Gouridutt Chotelal, P. O. Raniganj, Dist. Burdwan (a) AS/81A, 27-9-41 (b); (A) Groundnut oil and cuminseed (d); 22-9-64 (e).

10. Shrimati Indramani Debi Marwari carrying on business under the trade name Krishna Trading Company, Nachan Road, Benachity, Durgapur-4, Dist. Burdwan (a); AS/2326A, 24-8-62 (b); (A) Refrigerators (d); 23-9-64 (e).

11. (S) Messrs. Trilokinath, Anil Kumar and Protap Chandra (Partners) carrying on business under the trade name Messrs. Trilokinath Protap Chandra (for) Messrs. Trilokinath and Protap Chandra (Partners) carrying on business under the trade name Messrs. Trilokinath Protap Chandra, Domodaha, P.-s. Salanpur, P. O. Mihijam, Dist. Burdwan (a); AS/2313A, 19-7-62 (b); 26-9-64 (e).

12. Messrs. East Barakar Coal Co. (Private) Ltd., East Sitalpur Colliery, P. O. Ukhra, Dist. Burdwan (a); AS/884A, 13-7-48 (b); (A) Consumable stores, e.g., explosives (c); 28-9-64 (e).

13. (S) Messrs. Shyamlal Sarof, Arun Kumar Sarof, Shib Kumar Sarof and Dilip Kumar Sarof carrying on business under the trade name Haribole Press (for) Shri Shyamalal Sarof (Proprictor) carrying on business under the trade name Messrs. Haribole Press, N. S. B. Road, P. O. Raniganj, Dist. Burdwan (a); AS/1943A, 9-12-58 (b); 30-9-64 (e).

14. Messrs. Nandalal Jalan, Radha Krishna Jalan, Proladrai Jalan, Sanwar Prosad Jalan, Arjun Agarwala, Ganapati Debi Jalan, Sarada Debi Jhunjhunwala and Sushila Debi Murarka carrying on business under the trade name West Bengal Mining Co., Ratibati Colliery, P. O. Kalipahari, Dist. Burdwan (a); AS/1279A, 28-2-50 (b); (A) Consumable stores, e.g., explosive (c); 1-10-64 (e).

15. Messrs. The Kuardi Coal Co. Ltd., P. O. Kalipahari, Dist. Burdwan (a); AS/2173A, 30-9-41 (b); (A) Consumable stores, e.g., explosives (c); 1-10-64 (e).

16. Sarbasri Sardar Satnam Singh, Tarlok Singh, Gurubachan Singh, Hardish Singh, Ujal Singh and Darshan Singh carrying on business under the trade name Burnpur Benefit Finance Co., Burnpur Road, P. O. Burnpur, Dist. Burdwan (a); AS/2523A, 18-8-64 (b); (A) Electric iron, record players, gramophone records, loudspeaker, electric kettle, pressure cooker (d); 8-10-64 (c).

17. Shri Luxmi Narayan Agarwal (Proprietor) carrying on business under the trade name Sree Luxmi Stores, 71 Canning Street, Room No. B-33, Calcutta (a); AT/3861A, 7-12-62 (b); (A) Cheese, cashewnut, mixed nut, pea-nut and bhindi (d); 26-9-64 (e).

18. (S) Shri S. K. Das Gupta and Shri Rasiklal Mangaldas Shah carrying on business under the trade name Swastik Trading Co. (for) Shri Rasiklal Mangaldas Shah carrying on business under the trade name Swastik Trading Co., 71 Canning Street, Calcutta (a); AT/3534A, 19-2-59 (b); 28-9-64 (e).

19. (S) Shri Kamal Nayan Saraogi (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Pannalal Saraogi (for) Shri Pannalal Saraogi carrying on business under the trade name Messrs. Pannalal Saraogi 128 Jamunalal Bazaz Street, Calcutta (a); AT/3748A, 25-4-61 (b); 28-9-64 (e).

20. Shri Panchanan Dutta, Shri Madan Mohan Dutta and Shri Shib Ch. Dutta carrying on business under the trade name Satya Charan Dutta, 99/3 Canning Street, Calcutta (a); AT/206A, 27-9-41 (b); (A) Coffee, butter, (D) Bi-carbonate of ammonia, paper (d); 29-9-64 (e).

21. Sarbasri Abdul Gani Haji Habib, Ahmed Haji Habib, Abdurehman Haji Habib, Kassim Haji Habib, Osman Haji Habib, Abdul Aziz Haji Habib, Abdullah Haji Habib, Md. Iqbal, Smt. Rabia Bai Dawood, Smt. Aisha Bai Haji Habib, Smt. Zubeda Bai Haji Habib, Smt. Khafiza Bai Haji Habib, Smt. Halima Bai Haji Habib and Smt. Rukia Bai (Partners) carrying on business under the trade name Haji Habib Haji Pir Mohamed, 25 Amratola Street, Calcutta (a); AT/3706A, 1-9-44 (b); (A) Soda ash and caustic soda (d); 29-9-64 (e).

22. Shri Khim Chand Ujamshi Shah carrying on business under the trade name Bharati Surgical & Medical Agency, 71 Canning Street, Calcutta (a); AT/2894A, 10-5-5 2(b); (A) Medical and scientific instruments and appliances, hospital stores (d); 30-9-64 (e).

23. (S) Shri Manick Chand Oswal carrying on business under the trade name Messrs. Manick Chand Neemchand (for) Sarbasri Manick Chand Oswal and Neem Chand Oswal carrying on business under the trade name Manick Chand Neem Chand, 196 & 198 Cross Street, Calcutta (a); AT/2878A, 22-3-52 (b), 1-10-64 (e).

24. (S) Messrs. Chunilal Porwal, Misrilal Porwal, Bhikamchand Porwal, Fateh Chand Jain and Chitta Ranjan Bhattacharjee carrying on business under the trade name Swastik Trading Co. (for) Messrs. Jarchand Jain, Chunilal Jain, Misrilal Porwal and Bhikamchand Porwal carrying on business under the trade name Mansukh & Porwal (Overseas), 14 Noormal Lohia Lane, Calcutta (a); AT/3716A, 5-1-61 (b), 1-10-64 (e).

25. Messrs. Ganesh Commercial Co. Ltd., 18A Rupchand Roy Street, Ca'cutta (a); AT/1678A, 30-9-41 (b); (A) Bolts, nuts, screws and washers (d); 1-10-64 (e).

26. Shri Devichand Attarwalla carrying on business under the trade name Dipak Agency, 101 Portuguese Church Street, Calcutta, (A) 55 Canning Street, Calcutta (a); (S) AT/311B (for) AT/3451A (b); 1-10-64 (e).

27. Shri Rukmanand Kejriwal carrying on business under the trade name Messrs. Cosmopolitan Enterprisers, 180 Cross Street, Calcutta (a); AT/3613A, 29-10-59 (b); (A) Rotor end washers (d); 3-10-64 (e).

28. (S) Sarbasri Jamnadas Chakubhai, Kishore Kumar (alias Bharat Kumar) Chhagonlal, Hiralal Bhanji Manek and Smt. Jaya Gouri Ratilal (Partners) carrying on business under the trade name V. C Lalji & Co. (for) Sarbasri Lalji Vithalji, Jamnadas Chakubhai, Smt. Mukta Gouri Premji and Smt. Joya Gouri Ratilal (Partners) carrying on business under the trade name V. C. Lalji & Co., 4 Rupchand Roy Street, Calcutta (a); AT/1231A, 2-3-44 (b); 3-10-64 (e).

29. (S) Shri Munnalal Meetal carrying on business under the trade name Messrs. Meetal Overseas Trading Corporation (for) Messrs. Meetal Overseas Trading Corporation, 46 Jamunalal Bazaz Street, Calcutta (a); AT/3747A, 1-4-49 (b); 3-10-64 (e).

30. (S) Sarbasri Madhusudan Agarwala and Madanlal Agarwala carrying on business under the trade name Gariahat Society (for) Sarbasri Madhusudan Agarwala and Madanlal Agarwala carrying on business under the trade name Gariahat Society, (S) 56 Jamunalal Bazaz Street, Calcutta (for) P-10 New Howrah Bridge Approach Road, (A) P-11 Gariahat Road, Calcutta (a); (S) AT/312B (for) CR/215B (b); 3-10-64 (e).

31. Messrs. Ganesh Commercial Co. Ltd., 18A Rupchand Roy Street, Calcutta (a); AT/1678A, 30-9-41 (b); (A) Rivets (d); 7-10-64 (e).

32. Shri Sagarmal Didwania and Sm. Rani Pyari carrying on business under the trade name Pannalal Sagarmal, 26/1 Armenian Street, Calcutta (a); AT/3694A, 22-9-60 (b); (A) Groundnut oil and seeds, palm oil, palang oil, tobacco oil, til oil, rice, oil, gum, gugal, sohaga, alum, caustic soda, soda ash, ammonia-bi-carb, pipe and pipe fittings and umbrella (d); 8-10-64 (e).

33. (S) Shrimati Saraswati Debi Agarwalla, Shrimati Anandi Debi Agarwalla, Shrimati Savitri Debi Agarwalla and Shri Kailash Bagaria (Partners) carrying on business under the trade name Bagaria Commercial Co. (for) Shrimati Saraswati Debi Agarwalla, Shrimati Anandi Debi Agarwalla and Shrimati Savitri Debi Agarwalla (Partners) carrying on business under the trade name Bagaria Commercial Co., 1 Rupchand Roy Street, Calcutta (a); AT/3419A, 31-5-57 (b); (A) Paints and steel furniture (d); 8-10-64 (e).

34. Sarbasri Debi Prasad Maskara, Rajeswar Prasad Maskara and Jagdish Prasad Maskara (Partners) carrying on business under the trade name Aryan Overseas Corporation, 8 Amratola Street, Calcutta (a); AT/3374A, 11-12-56 (b); (A) Amber petroleum jelly, arsenic powder, solvents and acids (d); 9-10-64 (e).

35. (S) Messrs. Likhmichand Mundra, Bhairudan Mundra, Ramlal Mundra, Prayag Chand Mundra, Ram Kishan Mundra and Magniram Mundra carrying on business under the trade name Jiwanram Likhmichand (for) Messrs. Likhmi Chand Mundra and Bhairundan Mundra carrying on business under the trade name Jiwanram Likhmi Chand, 12 Noormal Lohia Lane, Calcutta, 39 Armenian Street, Calcutta (a); AT/216B, 20-12-54 (b); 9-10-64 (e).

36. Messrs. Panna Devi Jhunjhunwala and Sanwalram Jhunjhunwala carrying on business under the trade name Modern Malleable Casting Works, 12 Noormal Lohia Lane, Calcutta (a); AT/3646A, 3-12-57 (b); (A) P. g. clamp (d); 9-10-64 (e).

37. Shri Rajendra Narain Goel (Proprietor) carrying on business under the trade name Messrs. Rajendra & Co., 23 Southern Avenue, Calcutta (a); BH/3075A, 16-7-59 (b); (A) Creosote oil (d); 26-9-64 (e).

38. (S) Messrs. Sudhir Ranjan Ganguli, Amiya Ranjan Ganguli and Santi Bhusan Gupta carrying on business under the trade name N. B. Ganguli (for) Messrs. N. B. Ganguli, (S) 100 Sarat Bose Road, Calcutta-26 (for) 100 Lansdowne Road, Calcutta (a); BH/483A, 3-10-41 (b); 29-9-64 (e).

39. Messrs. Kallings Union Corporation (Proprietor, R. S. Naram). 58/2 Lansdowne Road, Calcutta (a); BH/3090A, 29-8-59 (b); (A) Glue (d); 6-10-64 (e).

40. (S) Shri Manmatha Nath Ganguly, Shri Narendra Nath Ganguly and Shri Sailendra Nath Ganguly carrying on business under the trade name Messrs. Electro Mechanical Works (for) Shri Manmatha Nath Ganguly carrying on business under the trade name Messrs. Electro Mechanical Works, 22 Palm Avenue, Calcutta (a); BH/3062A, 25-4-59 (b); 6-10-64 (e).

41. Sarbasri Sukumar Sarkar, Subodh Kumar Sarkar and Samir Kumar Sarkar (Partners) carrying on business under the trade name Messrs. Abhoy Pada Sarkar & Sons (for) Abhoy Pada Sarkar & Sons, Guskara, Burdwan (a); BN/272A, 28-10-42 (b); 8-10-64 (e).

42. (S) Sarbasri Hari Pada Kundu, Shibdas Kundu, Gouranga Kundu and Paritosh Bala Kundu, Asim Kumar Kundu and Ganga Bala Kundu (Partners) carrying on business under the trade name Messrs. Burdwan Iron Foundry & Mechanical Works (for) Messrs. Burdwan Iron Foundry & Mechanical Works, Allamganj, Burdwan (a); BN/643A, 18-5-49 (b); 8-10-64 (e).

43. Shri Hazi Aniruddin Shaikh carrying on business under the trade name Messrs. Hazi Aniruddin Shaikh, Gofurpore, Jungipore, Murshidabad (a); BR/105A, 10-11-45 (b); (A) Linseed oil, coal-tar and weight (d); 6-10-64 (e).

44. Messrs. Shewkarandas Agarwalla, Satyanarayan Agarwalla and Bibhuti Prosad Agarwalla carrying on business under the trade name Sewkarandas Satyanarayan, Birpara, Dist. Jalpaiguri (a); CB/675A, 3-4-58 (b); (A) Lubricating oil, sodi-bi-carb and vacuum salt (d); 25-9-64 (e).

45. (S) Shri Monoranjan Bhadra carrying on business under the trade name Monoranjan Biri Factory (for) Monoranjan Biri Factory, Alipurduar (old civil station), Jalpaiguri (a); CB/682A, 7-4-58 (b); 25-9-64 (e).

46. Messrs. Bhim Ballav Paul and Broja Nandan Paul carrying on business under the trade name The New Cycle Mart, Biswasingha Road, Cooch Behar (a); CB/837A, 22-1-60 (b); (A) Parts and accessories and components for manufacture of complete cycle rickshaw (c); (A) Cycle rickshaw, components and parts and hazek lantern (d); 29-9-64 (e).

47. (S) Messrs. Niranjanlal Agarwalla and Ramesh Chandra Agarwalla carrying on business under the trade name Shree Bejoy Stores (for) Messrs. Mangilal Agarwalla, Guljarilal Agarwalla and Niranjanlal Agarwalla carrying on business under the trade name Mangilal Guljarilal, Alipurduar, Dist. Jalpaiguri (a); CB/670A, 27-3-58 (b); (D) Cement (d); 6-10-64 (e).

48. Sarbasri Sujan Chand Oswal, Hazarimal Oswal, Udaychand Oswal and Rajmal Oswal (Partners) carrying on business under the trade name Matilall Uttamchand, Chowdhurihat, P. O. Bamanhat, Dist. Cooch Behar (a); CB/130A, 26-3-51 (b), (D) Gold, silver, cereals and pulses (d); 6-10-64 (e).

49. (S) Shri Jethmal Lakhotia carrying on business under the trade name Sushil Kumar Hariprosad (for) Messrs. Jethmal Lakhotia and Satyanarayan Periwal carrying on business under the trade name Sushil Kumar Hariprasad, Alipurduar, Dist. Jalpaiguri (a); CB/669A, 27-3-58 (b); 7-10-64 (e).

50. (S) Shri Sree Gopal Jhawar carrying on business under the trade name Kishanlal Bhowarlal (for) Kishanlal Bhowarlal, Alipurduar, Dist. Jalpaiguri (a); CB/743A, 16-6-58 (b); 9-10-64 (e).

51. Messrs. Sadhan Sarker, Lila Rani Dey, Nilima Dey and Arati Dey carrying on business under the trade name The Cooch Behar Hardware Co., Nripendra Narayan Road, Cooch Behar (a); CB/971A, 6-8-63 (b); (A) Tarpaulin, iron and c. i. pan, g. i. buckets, saw, iron, tools, cane buskets, lime and blue powder (d); 9-10-64 (e).

52. Messrs. Jyotsna Kumar Saha and Madhusudan Saha carrying on business under the trade name Messrs. Calcutta Trading Corporation, 12 Lower Chitpur Road, Calcutta (a); CL/2611A, 3-5-55 (b); (A) Binocular, paper cups, thermoflask, brush, lining pen, metal wire, copper sheets, pipe and rod storage battery silica wares and spatula (d); 18-9-64 (e).

53. (S) Messrs. Nabin Chandra Mansukhlal Mehta, Tushar Kanta Natavarlal Mody, Dhirajlal Nagardas Shah, Jagadish Chandra Chimanlal Mody and Sm. Madhu Kanta R. Mehta carrying on business under the trade name Shah & Mody (Calcutta) (for) Messrs. Navin Chandra Mansukhlal Mehta, Dhirajlal Nagardas Shah, Tushar Kanta Natavarlal Mody and Jagadish Chandra Chimanlal Mody carrying on business under the trade name Shah & Mody (Calcutta), 51 Ezra Street, Calcutta (a); CL/3376A, 31-5-61 (b); 18-9-64 (e).

54. Messrs. C. Doctor & Company Ltd., (S) 286 Bepin Behari Ganguli Street, Calcutta (for) 3 Bentinck Street, Calcutta (a); (S) CL/3758A (for) RB/56A (b); 19-9-64 (e).

55. Shri Prodyut Kumar Guha and Sm. Bandana Das carrying on business under the trade name Messrs. Machine Equipment Distributors, 57B Chittaranjan Avenue, Calcutta (a); CL/3591A, 14-2-62 (b); (A) Engine (d); 19-9-64 (e).

56. Messrs. Sayaji Mills Ltd. carrying on business under the trade name Maize Products, (S) 286 Bepin Behari Ganguli Street, Calcutta (for) 3 Bentinck Street, Calcutta (a); (S) CL/3759A (for) RB/804A (b); 19-9-64 (e).

57. Shri Radha Kishan Sarawagi and Mahesh Chandra Shah carrying on business under the trade name Messrs. Nipha Engineers, 55 Canning Street, Calcutta, 3rd floor, room No. 38, Calcutta (a); CL/3725A, 18-11-61 (b); (A) Plant, machinery after the words "(1) Raw materials" (c); 19-9-64 (e).

58. Messrs. Purushottamdas Bagri, Jamunadas Bagri and Gangadevi Bagri carrying on business under the trade name Messrs. P. J. Electric Co., 9 Parsee Church Street, Calcutta (a); CL/3508A, 11-3-63 (b); (A) Copper pipe and copper strip (d); 21-9-64 (e).

59. Messrs. Dolatrai Himatlal Mehta and Pravin Chandra Mohanlal carrying on business under the trade name The Metal Parts Manufacturing Co., 36 Ezra Street, Calcutta (a); CL/3601A, 3-9-63 (b); (A) (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Door and window fittings, brass hardwares (c); (A) Kit kart fuse, fuse board chambers, electrical wires, electrical fittings (d); 21-9-64 (e).

60. Sarbasri Nandlal Shah and Shantilal Shah carrying on business under the trade name Messrs. Anil Kumar & Bros., 55/58 Canning Street, Calcutta (a); CL/2191A, 26-5-51 (b); (A) (1) Raw materials, Rolled spoils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) M. s. rounds and flats (c); 22-9-64 (e).

61. Shri Sakhraj Devi Dugar and Mangilal Banthia carrying on business under the trade name Messrs. Joinsons & Co., 56/1 Canning Street, Calcutta (a); CL/3538A, 15-5-63 (b); (A) Vulcanized fibre sheet (d); 22-9-64 (e).

62. Messrs. Kedarnath Daga, Dwarkadas Daga and Narayandas Daga carrying on business under the trade name Industrial Components Corporation, 36 Ezra Street, Calcutta (a); CL/3413A, 16-5-62 (b); (A) Iron angles, iron joists, steel plants, iron flats, stainless steel rods, black binding wires, wire nails brass rods, brass rounds, steel bars, m. s. pipes, hose pipes (d); 23-9-64 (e).

63. Messrs. Bhupendra Provin Chandra Doshi, Provin Chandra Doshi, Liladhar Doshi, Surendra Kumar Jain, Piaralal Jain and Sudarshan Kumar Jain carrying on business under the trade name Messrs. Starlite Industries, (S) 44 Ezra Street, Calcutta (for) 6 Janaki Debi Jalan Road, Lillooah, Howrah (a); (S) CL/3762A (for) HW/2511A (b); 26-9-64 (e).

64. (S) Md. Sadiq, Md. Umar, N. Hussain and A. Hasan carrying on business under the trade name Md. Sadiq Md. Umar (for) Messrs. Md. Sadeq Md Umar, 52 Phears Lane, Calcutta (a); CL/894A, 24-9-41 (b); 28-9-64 (e).

65. (S) Shri Ajoy Kumar Chatterjee carrying on business under the trade name Messrs. M. K. Industries (for) Messrs. M. K. Industries, 12 Lower Chitpur Road, Calcutta (a); CL/2317A, 21-2-52 (b), 29-9-64 (e).

66. Sarbasri Shashi Kant Bhaichand Shah, Ashvin Kumar Hasmukhlal, Jayant Kumar Bhaichand Shah and Ramesh Ch. Magan'al carrying on business under the trade name Messrs. Chandrakant & Co., (S) 55 Canning Street, "B" Block, room-80, 3rd floor, Calcutta (for) 9 Amratola Street, 1st floor, Calcutta (a); (S) CL/3763A (for) AT/3852A (b); 29-9-64 (e).

67. Shri Satya Pal Arya carrying on business under the trade name Messrs. Arya Chemical Works (S) 8 Gangadhar Babu Lane, Calcutta-12 (for) 28 Chittaranjan Avenue, Calcutta (a); (S) CL/3764A (for) SL/3463A (b); 1-10-64 (e).

68. (S) Shri Champalal Saraogi carrying on business under the trade name Messrs. Jugal Kishore Champalal (for) Messrs. Jugal Kishore Saraogi and Champalal Saraogi carrying on business under the trade name Messrs. Jugal Kishore Champalal, 132 1 Harrison Road, Calcutta (a); CL/1040A, 26-9-61 (b); 1-10-64 (e).

69. Hoyles Paints Ltd., (S) 11 Rabindra Sarani, 5th floor, Calcutta (for) 2 Mangoe Lane, Calcutta (a); (S) CL/3765A (for) EL/149A (b); 3-10-64 (e).

70. Shri Mani Kant Sheth carrying on business under the trade name Messrs. Sheth Brothers, (S) 55 Canning Street, 2nd floor, room No. 17, Calcutta (for) 7 Bartolla Street, Calcutta (a); (S) CL/3766A (for) JK/3313A (b); 3-10-64 (e).

71. Messrs. P. Chatterji & Co. (Private) Ltd., 53 Ezra Street, Calcutta, (A) Calcutta (1) (a); (S) CL/262B (for) CL/83A (b); 3-10-64 (e).

72. Messrs. Sukhraj Devi Dugar and Mangilal Banthia carrying on business under the trade name Messrs. Jainsons & Co., 56/1 Canning Street, Calcutta (a); CL/3538A, 15-5-63 (b); (A) Aluminium sheet, aluminium strip (d); 3-10-64 (e).

73. Shri Jadulal Bhartia carrying on business under the trade name Popu Electric Co., 309 Bowbazar Street, Calcutta (a); CL/3745A, 10-8-64 (b); (D) Electrical motor generators, (A) Vapour pressure, thermometer with capillary tubing, electrical motors, electrical generators and alternators (d); 7-10-64 (e).

74. (S) Shri Shivji J. Suraiya, Shri Anandji J. Suraiya, Shri Kalyanji J. Suraiya and Shri Sailesh Vijon Singh Suraiya carrying on business under the trade name J. K. & Sons (for) Shri Shivji J. Suraiya, Shri Anandji J. Suraiya, Shri Kalyanji J. Suraiya, Shri Rutan Singh J. Suraiya carrying on business under the trade name J. K. & Sons, 165 Lower Chitpur Road, Calcutta (a); CL/2793A, 22-2-57 (b); 10-10-64 (e).

75. Messrs. Sayeed Bukht Chowdhury, Sayera Khatoon, Zebunesa Khatoon, Aziza Begum, Azad Bukht Chowdhury, Junshed Bukhot Chowdhury and Khurshed Bukht Chowdhury carrying on business under the trade name Indo Sure Trading Corporation, 150 Lower Chitpur Road, Calcutta (a); CL/3059A, 17-4-59 (b); (A) Pipe and pipe fittings (d); 10-10-64 (e).

76. (S) Shri Nainsey Govindji, Shrimati Kishori Bhatia, Shrimati Vandana Suraiya, Shri Rajendra Suraiya and Shri Vinoy Suraiya carrying on business under the trade name East Coast Agencies (for) Shri Nainsey Govindji, Shri Kishori Bhatia, Shrimati Vandana Suraiya, Shri Rajendra Suraiya, a minor represented by the natural guardian and father Shri K. J. Suraiya, 165 Lower Chitpur Road, Calcutta (a); CL/3440A, 25-7-62 (b); 10-10-64 (e).

77. Shri Deendayal Sarda and Hemraj Sarda carrying on business under the trade name Messrs. Cavalry Industries Corporation, 55 Canning Street, Calcutta (a); CL/3729A, 5-6-64 (b); (A) Brass screw, m. s. screw, brass nut, phosphorous bronze sheet, copper rod, copper pipe, brass pipe, copper sheet, aluminium sheet, brass and copper scrap and m. s. sheet (d); 10-10-64 (e).

78. Shri Govinda Prosad Bajoria, Ramnath Bajoria and Jagdish Prosad Bajoria carrying on business under the trade name Messrs. Chemical Corporation of Bengal, (S) 55 Canning Street, 3rd floor, room 53, Calcutta (for) 95 Monohardas Street, Calcutta-7 (a); (S) CL/3771A (for) RJ/2971A (b); 10-10-64 (e).

79. Messrs. Ganga Manufacturing Co. Ltd., (S) 11 Rabindra Sarani (for) 7 Council House Street, Calcutta (a); (S) CL/3772A (for) EL/3238A (b); 10-10-64 (e).

80. (S) Shri Birendra Nath Coomar (Karta) carrying on business under the trade name A. D. Coomar & Sons (for) Messrs. A. D. Coomar & Sons, 12/C Clive Row, Calcutta (a); CR/493A, 25-9-41 (b); 26-9-64 (e).

81. Sarbasri Indu Bhusan Dutta, Saila Bhusan Dutta, Sudhanshu Bhusan Dutta, Durga Bhusan Dutta, Phani Bhusan Dutta, Moni Bhusan Dutta, Brojendra Bhusan Dutta, Dwijendra Bhusan Dutta and Dipendra Bhusan Dutta carrying on business under the trade name Bhootnath Mukherjee & Co., 12 Raja Woodmunt Street, Calcutta (a); CR/25A, 30-9-41 (b); (D) Iron, hardware, metal and general merchandise as and when required for resale, (A) Pipe and pipe fittings, wire and wire products, valve and cocks, packing and jointing and gasketing, wire rope and manila rope, light, electrical goods, rubber goods, m. s. and brass door and almirah fittings, nuts, bolts, rivets, washer, g. i. tank, water drum, horse dropping pan, wheel barrow, nug, dust bin and buckets, glass, enamel wire, crockeries, cane basket, broomstick, brushes, belting, paste for dressing split pin and screw, coir mat, bamboo, wire, shape, nails, railway line fittings, steel, casting materials, m. s. bar, flat, square, joist, angle, tees, ridging and shaftings, shovel and fork, garden rove, fork, pick axe, picks coal, shoes, railway beater, hammer, axe, dao, sidkle, knife, saws, crowbar, crucible, drilling machine, caution board, shamoy leather, toilet paper, whistle, lanyard, iron pan, night soil cart, v. belt, rat trap, wedges, shewer, testing plug and fittings, wooden handles, cork, fibre, ebonite rod and sheet, water bottle, earthen pitcher, sand emery cloth and paper emery cloth, bamboo ladden, cotton, tape, tallow, brass syringe, flit pump, grease, emery grinding sheet, blower, forge, plain glass, cock, expanded metal, paints, coal tar, varnish, chalk, tarpentine, graphite, fire brick and clay, napthalene, phenyle, d. d. t., brasso, acid, alum, gum, glue, rosin, paraffin wax, soft soap, bleaching powder, solamoniac, washing soda and fuller earth, polishing materials, chain, anchor, wire nails, packing case, leather goods and machinery parts (d); 26-9-64 (e).

82. Shri Bibhuti Bhusan Ghose and Nimai Charan Ghose carrying on business under the trade name Messrs. Ghose & Co., 91 Netaji Subhas Road, Calcutta (a); CR/2756A, 24-4-46 (b); (D) Iron and hardware, (A) Rounds, flats, angles, joists, tees, channels, square, rails, plates, sheets, strip, shaftings, bolts, nuts, rivets, washers, dog-spike, shovel, picks, hammer, forks, spade, crowbars, jimcrow, wooden handle, brass, copper, aluminium, lead, zinc, screw, hinges, soldering, haspstaple, door fittings, hooks and eyes, spring, hoop iron, chain, pulley, wire rope, grills, fish plates, collapsible gate, anvil, rammer, anchor, wire, nails, wire netting, brusher, expanded metal, barbed wire, studs, c. i. pipe and pipe fittings, buckets, set screws, split pins, taper pins, panel pins, tacks, lock, emery cloth and tape, glass paper sand paper, asbestos, ebonite, fibre, cork, rubber, leather, graphite, belting, belt fastener, alkathin, hose pipe, spanner, plier, wrench, drills, taps, die, saw, augers, try, chiesel, hacksaw, blade and frame, rule, vice, files, planes, caliper, measuring tape jack, ball bearing, tatched braces, oil, can, grease, gun, grinding

stone, measuring can, crucible, gauge glass, pipe cutter, stock and die, punch, screw driver, wire gauge, bellows and blower, blow lamp, jumper (d); 26-9-64 (e).

83. Messrs. Abbasbhai Valibhai, Yusufbhai Hasanbhai and Taherali Calibhai carrying on business under the trade name V. Raj & Sons, 71A Netaji Subhas Road, Calcutta (a); CR/3244A, 18-6-62 (b); (A) Wire rope (d); 28-9-64 (e).

84. Shrimati Manorama Bose, Sourendra Nath Bose, Sarsojundra Nath Bose and Manabendra Nath Bose carrying on business under the trade name Messrs. Izy Products, 103 Netaji Subhas Road, Calcutta (a); CR/2782A, 16-7-58 (b); (A) Axe, bolts, nuts and washers, balley wall blocks, bill hook, bib cock, brackets, clamps, conduit pipe, expanded metal, measuring tape, screws, shackle, spindle, stud, stay sweval, thimbles, split pin, h. t. joint plates, taper pin, wires, m. s. angles, rounds, flats, joists, plates, sheets, pipes, pipe fittings, hoop iron, corrugated sheets, cast iron materials, nail puller, engineering and carpentry tools, cables, porcelain insulators, switches (d); 28-9-64 (e).

85. Messrs. Mansukhlal Z. Gandhi, Rasiklal Z. Gandhi, Nagindas Zavarchand and Bharat Kumar Zavarchand carrying on business under the trade name R. M. Gandhi & Co., 71A Netaji Subhas Road, Calcutta (a); CR/3344A, 15-6-63 (b); (A) Welding accessories, lifebuoy, plastic sheets, chains and sprockets, rivets, ball and bearings (d); 30-9-64 (e).

86. Messrs. Reed Camb & Allied Product (Private) Ltd., 138 Canning Street, Calcutta (a); CR/2660A, 22-1-57 (b); Insert the time—wire healds after the words "Reed and cambs, hacksaw blades, broad looms" (c); 30-9-64 (e).

87. Messrs. East India Commercial Co. (Private) Ltd., 38 Netaji Subhas Road, Calcutta (a); CR/757A, 14-11-41 (b); (A) Jute mill machinery (d); 1-10-64 (e).

88. Shri Abdul Kader Akbarali Ukani (Proprietor) carrying on business under the trade name Globe Machinery Stores, 71A Netaji Subhas Road, Calcutta (a); CR/3490A, 6-8-64 (b); (A) M. s. plates, angles, channels, m. s. flat, iron, belting, belt fastener, abrasive materials, rubber, hose pipe, asbestos goods, pipes, pipe fitting, bright steel bars (d); 1-10-64 (e).

89. Messrs. Bhagwan Finance Corporation (Private) Ltd., 10 Clive Row, Calcutta (a); CR/2611A, 1-6-56 (b); (A) Pipe and pipe fittings after the words "Fire bricks" (d); 1-10-64 (e).

90. (S) Messrs. Navin Chandra D. Gandhi and Shantaben Kantilal Udani carrying on business under the trade name Kamlesh Industrial Corporation, 138 Canning Street, Calcutta (for) Messrs. Chhotalal Nayal Chand Badani and Shantaven Kantilal Udani carrying on business under the trade name Industrial Corporation, 138 Canning Street, Calcutta (a); CR/3273A, 19-10-62 (b); 1-10-64 (e).

91. (S) Tarapada Ghosh, Kartik Chandra Ghosh, Gangaram Ghosh and Anil Kumar Ghosh carrying on business under the trade name Messrs. Sankar Hardware Stores (for) Balai Chandra Ghosh, Sankar Prosad Ghosh and Tarapada Ghosh carrying on business under the trade name Messrs. Shankar Hardware Stores, 79 Netaji Subhas Road, Calcutta (a); CR/3137A, 8-8-61 (b); 3-10-64 (e).

92. Shrimati Kiran Sanchiti and Messrs. Dharam Chand Lunia and Punam Chand Lunia carrying on business under the trade name Messrs. Associated Industrial Corporation, 85 Netaji Subhas Road, Calcutta (a); CR/3459A, 6-5-64 (b); (A) "Elelctric wires and cables, conduit pipe, electrical fittings, flexible pipe, rubber diaphgram, rubber gasket, barbed wire, u. staple, hose clamps, oil circuit braker, and spare parts, bench grinders, valves and cocks (d); 3-10-64 (e).

93. Shri Dhirendra Nath Ghose (Proprietor) carrying on business under the trade name Messrs. The Oriental Traders (India), 85 Netaji Subhas Road, Calcutta (a); CR/2488A, 9-8-49 (b); (A) Leather goods and rubber materials (d); 7-10-64 (e).

94. Shri Satish Chandra Nandy, Shib Chandra Nandy, Sankar Chandra Nandy and Gour Chandra Nandy carrying on business under the trade name Messrs. Satish Chandra Nandy, 54 Netaji Subhas Road, Calcutta (a); CR/392A, 25-9-41 (b); (D) Hardware and mill stores, (A) Ultra-marine blues, putties, roofing-compounds, polishes, dry-colours, turpentine oils, creosote oils, cutting compound oils, gear oils, cocoanut oils, earth oils, greases, vaselines, fish oils, ezit oils, waste oils, tallows, snow-cems, cement, colours, chalks, china clays, fire clays, pitches, coal tar, chunch galas, marine glues, gums, glues, shellacs, borax, alums, yellow potashes, bleaching powders, sodas, phenyles, plumbagoes, graphite powders (flake), sand papers, waterproof papers, emery papers, emery tapes, emery cloth, soaps, rubbing compounds, asphalts, bitumens, wood-preservative oils, oil strainers, fillers, salamonies, nishadials, ala matis, saji matis, washers, bolts, nuts, rivets, pins, handles (wooden and iron), screws, shovels, nails, spanners, taps, dies, wires, drills, reamers, allen keys, hinges, files, curtain rods, scales, measuring rules taps, spades, axes, hasp and staples, locks, saws, blades, planers augars and bits, hammers (wooden and iron), iron cement, belt-punches, saws and frames, chisels, screw drivers, buckets, oil cans, wire nettings, staples, tin snips, ratchet-braces, hoop irons, clips, cutters, callipers, micro meters, feeler gauzes, pipes and fittings valves, cocks, wheels, stones, valve grinding pastes belt-lacing and fasteners, beltings, hose pipes crucibles, broomsticks, zinc, copper, brasses, iron block-tins, leads (sheet, rods and ingots), asbestos goods, steam-jointings, gauze-glasses, lubricating glasses and cups, pressure gauzes, buskets, lead seals pulley blocks, bearings, chains, clamps, ropes, levels vices, coir-strings, tacks, rubber sheets, insertion clothes, steam jointing compounds, fire bricks (d); 6-10-64 (e).

95. Shri Shyamsundar Lal Paul carrying on business under the trade name S. S. Paul & Sons, 67B Netaji Subhas Road, Calcutta (a); CR/2763A, 28-4-58 (b); (A) (1) Raw materials: Aluminium casing, internal porcelain nichrome wire and insulating beads, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electric tubular heater (c); 8-10-64 (e).

96. (S) Shri Banshidhar Nag (Proprietor) carrying on business under the trade name Messrs. Reform Engineering Corporation (for) Messrs. B. D. Nag, Samir Ku. Basu and Saroj Ku. Basu carrying on business under the trade name Messrs. Reform Engineering Corporation, 34 Strand Road, Calcutta (a); CR/2992A, 29-2-60 (b); 3-10-64 (e).

97. Shrimati Kulamani Mahanty and Shri Dhuleswar Mahanty carrying on business under the trade name Messrs. K. M. Trading Co., 40/5 Strand Road, Calcutta (a); CR/3215A, 12-4-62 (b); (A) Taps dies, electrical goods and fine chemicals (d); 3-10-64 (e).

98. (S) Messrs. Rabindra Nath Mitra and Ram Krishna Mitra carrying on business under the trade name Messrs. Mitra Bros. (for) Messrs. Mitra Bros., 34 Strand Road, Calcutta (a); CR/1506A, 26-11-41 (b); (A) Pipe and pipe fittings, cocks, valves, m. s. angles, channels, joists, bar, tee, wire, plate, sheet, bolts, nuts, screws, washers, tools, implements and machinery parts, (D) Hardware, stationery goods (d); 8-10-64 (e).

99. Shri Kantilal T. Udani (Proprietor) carrying on business under the trade name K. D. K. Trading Corporation, 138 Canning Street, Calcutta (a); CR/3124A, 5-7-61 (b); (A) Teak wood board, round block, bottom switch, electric cable, detofix powder, brass link clip, lamp, tube light, midget connector, screws, brass pin, bolts, nuts, carbon brushes, conduit and flexible pipe, cork sheets, asbestos sheets and packings, chain pulley block, balance, pressure gauges, welding rods (d); 8-10-64 (e).

100. Messrs. Ramanlal Sehgal, Ramlal Puri, Virendra Kumar Puri, Ramesh Kumar Bakshi and Prem Nath Sehgal carrying on business under the trade name Veekay Engineering Corporation, 138 Canning Street, Calcutta (a); CR/3452A, 10-4-64 (b); (A) Beltings, hose pipes, brake lining, rubber tubing, link belt, v-belt, rubber insertion, rubber sheets, rubber moulded goods, pipe and pipe fittings, crucibles, stands, rings, covers, stoppers, plumbago powders, graphite powder and fluxes, drills, reamers, cutters, end mill, taps, dies, chasers, belt lacing, belt fasteners, m. s. shaft, chain pulley blocks, precision tools and instruments, saws, measuring tapes, garage tools, sockets sets and spares, bolts, nuts, screws, studs, washers, split pins, taper pins, steel files, hacksaw blade, rivets, bearings, steel rods, flats, bars sluice valves, bib cocks, wheel valves, stop cock, fullers, flatters, hammers, ratchet braces, chisels, augers, rail gauge, rail tongs, railway pinch bar, surface plate, surface gauge, anvils, stands, swage block, claw and tommy bar; jacks, jim crow, gloves, smithy tools, welding equipments, spanners, wrenches, screw drivers, ferrous, non-ferrous metals, fuel pumps, shovels, emery cloth, emery paper, grinding wheels, grinding paste, rokhard packing, iron clad switches, electric motors, starters, light fittings, cable, cable boxes, link clips, fuse units, cut-outs, insulators, bakelite sheets (d); 9-10-64 (e).

101. Shrimati Shanta Ben Patel (Proprietress) carrying on business under the trade name Gujrat Hardware Stores, 138 Canning Street, Calcutta (a); CR/2618A, 20-7-56 (b); (A) Optical frames and lences (d); 9-10-64 (e).

102. Messrs. Nehal Chand Chhajalam and Shekhar Chand Oswal carrying on business under the trade name The Progressive Enterprise (India), 16 Synagogue Street, Calcutta (a); CR/3467A, 19-5-64 (b); (A) Empty drum, foot step sheet, weight hook, cover pillar, c. i. penion, catch and stud bolt, after the word 'coal' (d); 9-10-64 (e).

103. (S) Shri Samsul Haque (Proprietor) carrying on business under the trade name S. H. Ismail & Sons (for) Messrs. Samsul Haque and Sadaquat Hussain (Partners) carrying on business under the trade name S. Sadaquat Hussain and Md. Ismail, Kurseong (a); DJ/179A, 18-10-41 (b); 28-9-64 (c).

104. Shri L. K. Rathi (Proprietor) carrying on business under the trade name L. K. Rathi, Mirik (a); DJ/1021A, 3-4-62 (b); (A) Tarpaulin and cardamom (d); 30-9-64 (c).

105. (S) Sarbasri Rameswar Memani, Ramnarayan Memani, Prayagchand Memani, Bhairudhan Memani and Ratanlal Memani (Partners) carrying on business under the trade name Jewanram Chetandas (for) Sarbasri Chetandas Memani, Ramnarayan Memani, Prayagchand Memani, Bhairudhan Memani and Ratanlal Memani (Partners) carrying on business under the trade name Jewanram Chetandas, Sonda (a); DJ/69A, 26-9-41 (b); 30-9-64 (c).

106. (S) Messrs. Jugal Kishore Agarwala, Ramkumar Agarwala and Santlal Agarwala (Partners) carrying on business under the trade name Shree Tibet Stores (for) Shri Jugal Kishore Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Shree Tibet Stores, Kalimpong (a); DJ/714A, 3-4-52 (b); 6-10-64 (c).

107. (S) Messrs. Jugal Kishore Agarwala, Ramkumar Agarwala and Santlal Agarwala (Partners) carrying on business under the trade name Sinhal Medical & General Stores (for) Shri Krishna Kumar Daga (Proprietor) carrying on business under the trade name Ramnarayan Daga & Sons, Kalimpong (a); DJ/819A, 7-8-54 (b), 6-10-64 (c).

108. (S) Messrs. Lokram Gupta, Chhabildas Agarwala (Gupta), Prayagchand Gupta, Banwarilal Agarwala and Harpatrai Agarwala (Partners) carrying on business under the trade name Bhimraj Satish Kumar (for) Messrs. Lokram Gupta, Chhabildas Gupta and Prayagchand Gupta (Partners) carrying on business under the trade name Bhimraj Satish Kumar, Chunabhatti, P. O. Pillanshat, Kalimpong (a); DJ/739A, 19-6-52 (b); 7-10-64 (c).

109. Messrs. Shyam Sunder Saraf, Radheyshyam Saraf and Ramgopal Saraf (Partners) carrying on business under the trade name Saraf Brothers, Kalimpong, (1) Naya Bazar, Siliguri, (2) Calcutta (a); DJ/136B, 11-4-55 (b); (A) Dolomite bentonite, graphite, china clay, red oxide, gunny bags, jute-twine, jute caddis, jute thread waste, woollen carpets, natural essential oil (d); 7-10-64 (c).

110. Messrs. D. Kapur (Private) Ltd., 28 Waterloo Street, Calcutta (a); EL/2780A, 1-8-53 (b); (A) After the words "actual process of manufacture of the goods named below: Lift lock and components" (c); 26-9-64 (c).

111. Shri Nemai Chandra Dey, Becharam Kumar and Mrinalini Sen carrying on business under the trade name Messrs. Allied Stores & Agency, 18 British Indian Street, Calcutta (a); EL/3587A, 15-3-63

(b); (A) Lime sulphur solution, m. s. rods and angles, asbestos for packing (d); 29-9-64 (e).

112. (S) Shri Kali Bhattacharjee (Proprietor) carrying on business under the trade name Messrs. C. Gresham & Co. (for) Messrs. C. Gresham & Co., 15 Ezra Mansion, Calcutta (a); EL/2927A, 13-12-54 (b); 29-9-64 (e).

113. Messrs. Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hongkong House, 31 Dalhousie Square South, Calcutta, (A) Budge Budge, 24-Parganas, (2) Domohani Road, Asansol, Burdwan, (3) Goodshed Road, Burdwan, (4) Rampurhat, Birbhum, (5) Kharagpur, Midnapur, (6) Bankura, S.E. Rly., (7) Mal, Jalpaiguri, (8) Subhas Palli, Siliguri, Darjeeling, (9) Alipurduar, Jalpaiguri, (10) Dum Dum Aerodrome, 24-Parganas, (11) 97/1 Foreshore Road, Sibpur, Howrah, (12) 56 Sayed Amir Ali Avenue, Park Circus, Calcutta (a); (S) EL/335B (for) EL/246A (b); (A) Tyre, tubes, batteries, car polish and motor accessories (d); 29-9-64 (e).

114. (S) Mr. A. C. Lucas and H. Lucas (Partners) carrying on business under the trade name Messrs. Alexei Lucas & Co. (for) Alexei Lucas & Co., 13 British Indian Street, Calcutta (a); EL/97A, 15-11-41 (b); 1-10-64 (e).

115. Shri Harikrishna Das, Rajendra Kumar and Sashi Kumar Gupta (Partners) carrying on business under the trade name Indian Art Palace, room No. 127, Great Eastern Hotel, Calcutta (a); EL/3312A, 30-5-59 (b); (A) Brass and copper wires, silver filigri, ivory, rose wood boxes, wooden plagues, walnut wood boxes, wood curving sets, leather bags, leather belts, leather pures, spectacle cases, foot wears, readymade garments (d); 3-10-64 (e).

116. Messrs. Vijoy Iron (Private) Ltd., 2 Church Lane, Calcutta (a); EL/3388A, 1-7-60 (b); (A) G. c. sheets, g. p. sheets (d); 3-10-64 (e).

117. Shri Kanubhai N. Bhalaria (Proprietor) carrying on business under the trade name The Industrial Engineers, 3 Mangoe Lane, Calcutta (a); EL/2037A, 14-2-50 (b); (D) Workshop machinery, wood working machinery and agricultural implements, electric machinery, (A) (1) Electrical welding machines, (2) Gas welding cutting equipments, gas welding and cutting sets and gas cutting machines, (3) Wood working machines and wood working tools, (4) Machine tools, (5) Electric hoists, (6) Diesel generating sets, (7) Electric machines, (8) Portable electric tools, (9) Air circulators, (10) Reduction gear units, (11) Seat grinding and cutting machines, (12) Pumping sets, (13) Pneumatic tools, (14) Spare parts and accessories of all the above machines, (15) Welding accessories, machine tools accessories, air compressors, spray guns, pressure gauges, hose pipes, air hoses, crucibles and their parts, wooden planks and boxes, welding cables (d); 6-10-64 (e).

118. Messrs. Ralli Hoyland Ltd., 16 Hare Street, Calcutta (a); EL/3310A, 28-5-59 (b); (D) Consumable stores, viz., (A) Consumable stores, e.g., dozening paper, black japan, nails and screw, cotton waste (c); 7-10-64 (e).

119. Messrs. Moolchand Jain and Suraj Mall Lodha carrying on business under the trade name The General Machinery Corporation, 3 Mangoe Lane, Calcutta (a); EL/3666A, 8-9-64 (b); (A) Welding set with generator and electric motor (d); 9-10-64 (e).

120. (S) Sk. Abdul Mabud, Sk. Tayeb Ali and Sk. Tahur Ali carrying in business under the trade name Messrs. Janata Bread and Biscuit Factory (for) Messrs. Sk. Abdul Mabud and Md. Tayub Ali carrying on business under the trade name Messrs. Janata Bread & Biscuit Factory, 104 Mollapara Lane, Shibpur, Howrah (a); HW/1798A, 8-6-57 (b); 4-9-64 (e).

121. Messrs. M. N. Jivani, A. N. Jivani and J. N. Jivani carrying on business under the trade name J. B. Industries, (S) 9 Haricharan Banerjee Road, P. O. Belurmath, Howrah (for) 318 G. T. Road, P. O. Belurmath, Howrah (a); HW/1642A, 2-6-55 (b); 4-9-64 (e).

122. Messrs. Kishori Mohan Dutt, Ashit Kumar Dutt, Ajoy Kumar Dutta, Aroon Kumar Dutt, Amiya Kumar Dutt, Mukunda Dev Dutt and Avik Kumar Dutt carrying on business under the trade name Kishori Mohan Dutt & Bros., 4/3 Chandmari Ghat, Howrah (a); HW/1203A, 1-11-50 (b); (S) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Tea, cutlets, chop, fry and mutton curry (for) Tea, condensed milk, cheese, spices, vegetable ghee and any other raw materials. Certified by the purchasing dealer to be required for use in any process in the manufacture of tea, cutlets, chop, fry, mutton curry for sale (c); 4-9-64 (e).

123. Shri Bipradas Roy carrying on business under the trade name Messrs. National Mechanical Works, 238 Netaji Subhas Road, Howrah (a); HW/2485A, 15-12-62 (b); Insert all kinds of machineries and components and store parts thereof after the words "Equipments of refrigeration plants" (c). 5-9-64 (e).

124. (S) Messrs. Sudhir Kumar Parui, Paresh Nath Dass Manick Lall Paul and Sailendra Nath Ghosh carrying on business under the trade name National Engineering Industries (for) National Engineering Industries, 182 Panchanantala Road, Howrah (a); HW/1383A, 22-10-51 (b); 7-9-64 (e).

125. (S) Shri Amiya Kumar Ghosh and minors Shri Arup Kumar Ghosh and Arup Kumar Ghosh represented by their guardian Shri Amiya Kumar Ghosh carrying on business under the trade name Swapan Puri (for) Shri Amiya Kumar Ghosh and minors Shri Arup Kumar Ghosh, Adhip Kumar Ghosh and Arup Kumar Ghosh represented by their guardian Shri Amiya Kumar Ghosh carrying on business under the trade name Swapan Puri, 2A Rishi Bankim Road, Howrah (a); HW/2280A, 26-6-61 (b); 8-9-64 (e).

126. (S) Shri Panchanan Halder carrying on business under the trade name Messrs. Panchanan Halder (for) Messrs. Panchanan Halder, Fortglaster, New Market, Howrah (a); HW/1367A, 24-9-51 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., fuel and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Silver ornaments (for) Gold, silver, copper, fuel, coal, (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories and consumable stores. Certified by the

purchasing dealer to be required for use in any process in the manufacture of gold and silver ornaments (c); (D) Gold (d); 8-9-64 (e).

127. (S) Shri Bachulal Singh, Shri Someswar Singh and Shri Ram Lukhan Singh carrying on business under the trade name Messrs. Samson Spring & Engineering Co. (for) Shri Bachhulal Kahar, Shri Someswar Kahar and Shri Ram Lakhan Kahar carrying on business under the trade name Messrs. Samson Spring & Engineering Co., 62 Panchanantala Road, Howrah (a); HW/1825A, 13-8-57 (b); 8-9-64 (e).

128. Messrs. The Bengal Iron Works (Private) Ltd., 16/2 Chatterjee Para Lane, Howrah (a); HW/194A; 25-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lime coal, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electric pumps (for) For the purpose of manufacture cast iron, scraps, pig iron, solid, steel, round square and plates, bolts and nuts, rivets, gun metal, brass, copper, tin, machine parts, tools, fire bricks, sand, lime stone, soap stones and chemicals (c); (A) Electric motors, starters and accessories, i. c. engines with accessories and spares thereof, ball, roller and bush bearings, pipe, pipe fittings, including valves, cocks, gauges and metres, packing materials, rubber goods and equipment, stationery and miscellaneous stores, engineering and electrical instruments, trolley and their accessories (d); 26-9-64 (e).

129. Shri Kartick Chandra Ghosh carrying on business under the trade name Messrs. Bhawani Engineering Works, Gigacha, P. O. Santragachi, Howrah (a); HW/1469A, 30-5-52 (b); (A) Wood screws, split pin, g. i. wire, washers, machine screws and hinges (d); 28-9-64 (e).

130. Messrs. Shib Shankar Shaw and Tarak Nath Shaw carrying on business under the trade name Shib Shankar Shaw & Sons, 3 Chandmari Road, Howrah, (D) Howrah (1) (a); (S) HW/2845A (for) HW/103B (b); (A) Chocolate and drinking chocolate (d); 28-9-64 (e).

131. Messrs. Sitaram Jaiswal and Sreeram Jaiswal carrying on business under the trade name North India Automobiles, 6 Kings Road, Howrah (a); HW/2630A, 10-12-63 (b); (A) Iron scraps, machinery parts (d); 29-9-64 (e).

132. Shri Nitai Ch. Dey, Shri Radha Shyam Dey and Shri Madan Mohan Dey carrying on business under the trade name Messrs. Sree Krishna Engineering Works, 22/23 Munshi Noor Mohammed Lane, Howrah (a); HW/1828A, 20-8-57 (b); Insert c. i. castings and mouldings after the words c. i. bearing blocks (c); 6-10-64 (e).

133. Shri Satya Charan Naskar carrying on business under the trade name Messrs. Howrah Brass Moulding Works, 18/4 Kuchil Sarkar 1st Bye Lane, Howrah (a); HW/2204A, 27-12-60 (b); Insert 'm. s. pulley, gear cutting penion, bush, block, etc., after the words "Non-ferrous mouldings' (c); 6-10-64 (e).

134. Shri Girdhardas Daima carrying on business under the trade name Messrs. Jedee Engineering Corporation, 5/6/2 Dharamtola Road, Salkia, Howrah (a); HW/2735A, 19-5-64 (b); Insert "Rod, cramp, spindle, handle, washer, name plate, joints, pileshoe, clamp, studs, roller conveyor frame, retaining plate, insulator, assy, clutch lever and pedul shaft" after the words "contact tips" (c); 6-10-64 (e).

135. Shri Kali Prosad Singha carrying on business under the trade name Mahamaya Engineering Works, (S) 9/2 Kali Mazumdar Road, Ghusuri, Howrah (for) 9/2 Chottolall Missir Road, Salkia, Howrah (a); HW/2226A, 18-2-61 (b); 6-10-64 (e).

136. Messrs. Dashurathi Adak and Murari Mohan Ghosh carrying on business under the trade name Asia Casting Corporation, 16/A Halderpara Lane, Howrah (a); HW/2306A, 9-9-61 (b); Insert "crab-winch" after the words "C. i. castings" (c); 6-10-64 (e).

137. (S) Messrs. Kshetra Mohan Halder and Phani Bhusan Halder carrying on business under the trade name B. K. Rope Works (for) Messrs. Kshetra Mohan Halder, Padma Rani Halder and Phani Bhusan Halder carrying on business under the trade name B. K. Rope Works, Kona, P.-s. Bally, Howrah (a); HW/2240A, 9-3-61 (b); 8-10-64 (e).

138. (S) Messrs. Vinode Kumar Singhania and Sakuntala Devi Singhania carrying on business under the trade name Metal Moulders & Commercial Works (for) Messrs. Murari Lal Ruia and Sakuntala Devi Singhania carrying on business under the trade name Metal Moulders & Commercial Works, 1 Janki Devi Jalan Road, Liluah, Howrah (a); HW/2263A, 6-5-61 (b); 9-10-64 (e).

139. (S) Shri Mohanlal Saraogi (Proprietor) carrying on business under the trade name Messrs. Mohanlal Saraogi (for) Shri Pyarelal Saraogi, father and natural guardian of and on behalf of the Shri Mohanlal Saraogi (minor) carrying on business under the trade name Messrs. Mohanlal Saraogi, 56 Sir Hariram Goenka Street, Calcutta-7 (a); JK/3171A, 7-4-62 (b); 26-9-64 (e).

140. Shri Mul Chand Gupta carrying on business under the trade name Messrs. Calcutta Steel Supply Co., 20 Maharshi Debendra Road, Calcutta (a); Calcutta (a); JK/3342A, 3-7-64 (b); (A) Channels, joists, rounds, flats, m. s. tee iron, strips (d); 30-9-64 (e).

141. Messrs. Asandas Valji Joshi, Mohanlal A. Joshi, Ram Krishna A. Joshi and Murlidhar A. Joshi carrying on business under the trade name A. V. Joshi & Sons, 2 Maharshi Debendra Road, Calcutta (a); JK/273B, 28-12-62 (b); (A) H. b. wire, barbed wire, gate channels, annealed wire (d); 3-10-64 (e).

142. Messrs. Luxmi Steel Import & Export (Private) Ltd., 20 Maharshi Debendra Road, Calcutta-7 (a); JK/3348A, 5-8-64 (b); (A) Conduit pipe (d); 3-10-64 (e).

143. Shri Sarham Singh Bhadortia (Proprietor) carrying on business under the trade name Messrs. Bhadoria Trading Co., 402 Upper Chitpore Road, Calcutta (a); JK/3035A, 29-2-60 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hessian and canvas bag (c); 6-10-64 (e).

144. (S) Messrs. Harish Chandra Gupta, Ramprokash Agarwala, Subhas Chandra Agarwala and Ram Kumar Agarwala, father and natural guardian of and on behalf of minor Shri Hiralal Agarwala carrying on business under the trade name Kanhiram Guganmall (for) Harish Chandra Gupta and Shrimati Rama Devi carrying on business under the trade name Kanhiram Guganmall, 402 Upper Chitpore Road, Calcutta-7 (a); JK/2400A, 7-1-52 (b); 6-10-64 (e).

145. Shri Bhanu Prokash Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); JK/3303A, 9-12-63 (b); (A) G. i. wires (d); 6-10-64 (e).

146. Shri Bal Govind Kejariwal (Proprietor) carrying on business under the trade name All India Importers, 29A Sir Hariram Goenka Street, Calcutta (a); JK/3212A, 20-9-62 (b); (A) Feldspar (ceramic) (d); 7-10-64 (e).

147. Messrs. Janaki Nath Sen, Paresh Nath Sen, Sankar Nath Sen, Some Nath Sen and Swaraj Kumar Sen carrying on business under the trade name Phani Bhusan Sen & Sons, 3 Mirbhar Ghat Street, Calcutta-7 (a); JK/2988A, 8-8-59 (b); (A) Casting button cover, casting handle, casting lower button cover, casting hand wheel, casting indicator plate (d); 7-10-64 (e).

148. Messrs. Durga Prosad Kedia and Omprokash Kedia carrying on business under the trade name Kedia Bros., 21 Burtolla Street, Calcutta (a); JK/3010A, 14-5-57 (b); (A) Bentonite powder, china clay (d); 7-10-64 (e).

149. Messrs. Rameswardas Agarwala, Hariram Agarwala and Ramjilal Agarwala (Partners) carrying on business under the trade name Hariram Agarwala & Co., 132 Cotton Street, Calcutta (a); JK/1317A, 22-3-45 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Paper lined bags, (ii) Alkathene lined bags and (iii) Jute canvas bags for sale (c); 10-10-64 (e).

150. (S) Messrs. Panchanan Ghosh, Nirmal Chandra Ghosh, Krishna Chandra Ghosh and Narayan Chandra Ghosh (Partners) carrying on business under the trade name Panchanan Ghosh (for) Messrs. Panchanan Ghosh, (S) Rajarbazar, Nabadwip, Nadia (for) Nabadwip, Nadia (a); KR/151A, 2-9-41 (b); 14-9-64 (e).

151. Shri Satya Narayan Agarwalla (Proprietor) carrying on business under the trade name Messrs. Karimpur Cement Supply Agency, Karimpurbazar, Karimpur, Nadia, (A) Mahitosh Biswas Street, Krishnagar, Nadia (a); KR/98B, 21-5-62 (b); 16-9-64 (e).

152. Shri Bimal Chandra Dutta (Proprietor) carrying on business under the trade name Messrs. Dutta & Sons, Krishnagar, Bhatjangla, Nadia (a); KR/1496A, 26-2-52 (b); (A) Bricks (d); 16-9-64 (e).

153. Shri Muktipada Paul (Proprietor) carrying on business under the trade name Messrs. Sadhana Soap Works, Subdivisional Road, Ranaghat, Nadia (a); KR/2071A, 3-2-64 (b); (A) Kapock oil, karanjia oil (as raw material) (c); 30-9-64 (e).

154. Messrs. Mukundalal Paul, Srikrishna Paul, Bato Krishna Paul and Hare Krishna Paul (Partners) carrying on business under the trade name Messrs. Mukundalal Paul & Sons, Barabazar, Santipur, Nadia (a); KR/1752A, 26-4-57 (b); (A) Linseed oil (d); 22-10-64 (e).

155. Shrimati Sugani Devi Saria and Shri Madanlal Saria carrying on business under the trade name Messrs. Hindusthan Trades Corporation, 13 India Exchange Place, 2nd floor, Calcutta (a); LR/3577A, 25-5-64 (b); (A) Boxend spring, swell wood and pick counter (d); 26-9-64 (e).

156. Messrs. Jayashree Textiles & Industries Ltd., 15 India Exchange Place, Calcutta, (A) Additional place of business, P46A C. I. T. Scheme XLV, Radhabazar Lane, Calcutta (a); LR/167B, 17-11-48 (b); 29-9-64 (e).

157. (S) Sarbasri Baldeo Das Bagri, Gopi Das Bagri and Kedarnath Bagri carrying on business under the trade name Messrs. Indo Commercial Co. (for) Sarbasri Baldeo Das Bagri and Gopi Das Bagri carrying on business under the trade name Messrs. Indo Commercial Co., B/1 Gillander House, Calcutta (a); LR/3347A, 26-5-62 (b); 29-9-64 (e).

158. (S) Sarbasri Sanwarmal Lakhotia and Kailash Prosad Ladha carrying on business under the trade name Messrs. Industrial Steel Corpn. (for) Sarbasri Sanwarlal Lakhotia and Kailash Prosad Ladha carrying on business under the trade name Messrs. Industrial Steel Corpn., 14/5 Clive Row, Calcutta (a); LR/3575A, 19-5-64 (b); 29-9-64 (e).

159. (S) Messrs. The Harmutty Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Harmutty Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/240A, 28-9-41 (b); 30-9-64 (e).

160. (S) The Makum (Assam) Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (for) Makum (Assam) Tea Co. Ltd., 103 Clive Street, Calcutta (a); LR/244A, 28-9-41 (b); 30-9-64 (e).

161. Sarbasri Om Prakash Jhunjhunwala and Radha Shyam Jhunjhunwala carrying on business under the trade name Messrs. Textile Overseas Agency, 21B Canning Street, Calcutta (a); LR/3519A, 10-12-63 (b); (A) G. j. ridging, g. p. sheet, pipe and fittings, g. m. valve, band saw blades, wire netting, alloy steel picking bend, leather sheet, shuttle picking arms, bobbin ends, rubber ends, rubber buffer and sheet (d); 30-9-64 (e).

162. Shri Alok Ranjan Nayak carrying on business under the trade name Messrs. The Wire Netting Manufacturing Co., 110 Narkeldanga North Road, Calcutta (a); MK/2419A, 28-3-53 (b); (A) G. i. wire (d); 25-9-64 (e).

163. Messrs. Chhedilal Gupta and Mewalal Jayswal carrying on business under the trade name S. P. Gupta & Co., 12 Rajendra Deb Road, Calcutta (a); MK/3214A, 30-11-60 (b); (A) M. s. joists and m. s. flats after the words "M. s. rounds" (d); 28-9-64 (e).

164. Shri Subhas Chandra Ghosh carrying on business under the trade name Messrs. G. S. Enterprises, 20B Kali Dutta Street, Calcutta (a); MK/3675A, 21-12-63 (b); (A) Wooden furniture after the words "torch light" (d); 28-9-64 (e).

165. (S) Messrs. The Box Trading Co. (Private) Ltd. (for) Messrs. The Box Trading Co., 61 Upper Chitpore Road, Calcutta (a); (S) MK/1185A (for) BDI/1185A (b); 28-9-64 (e).

166. Messrs. Kalpataru (Private) Ltd., 226 Bagmari Road, Calcutta, Calcutta (1), Belur (1) (a); MK/255B, 31-5-56 (b); (A) Batteries and batteries parts, hydrochloric acid (d); 29-9-64 (e).

167. Shrimati Madhury Roy Choudhury (Proprietress) carrying on business under the trade name Messrs. National Press, 31-A Keshab Chandra Sen Street, Calcutta-9 (a); MK/2637A, 22-2-50 (b); (A) Glass bottle fittings, pharmaceutical machinery, glass and plastic tubes (d); 3-10-64 (e).

168. (S) Sarbasri Charu Ch. Dey, Profulla Kr. Dey, Lakshmi Kanta Dey and Kedarnath Dey (Partners) carrying on business under the trade name Messrs. D. Ratan & Co. (for) Messrs. D. Ratan & Co., 22 Cornwallis Street, Calcutta-6 (a): MK/1139A, 22-3-49 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., oils, paints and varnishes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Photo for sale (for) Photo chemicals, plates, films, paper, electric instruments, oils, paints, varnishes, background and a, b & c. Certified by the purchasing dealer to be required for use in any process in the manufacture of photo for sale (e): 3-10-64 (e).

169. Messrs. Anil Krishna Sadhukhan, Maniklal Sadhukhan, Aloke Kumar Sadhukhan and Prabir Kumar Sadhukhan carrying on business under the trade name Arati Trading Co., 156/5 Upper Circular Road, Calcutta (a); MK/1884A, 11-5-50 (b); (A) Karamja oil (d); 3-10-64 (e).

170. Messrs. Goodman & Co. (India) Private Ltd., (S) 30A Canal East Road, Calcutta (for) 38 Netaji Subhas Road, Calcutta (a); (S) MK/3801A (for) CR/2605A (b); 6-10-64 (e).

171. Shri Omprakash Arora, Shri Kanwal Narain Arora, Shri Nandlal Arora and Shri Baldo Kumar Arora (Partners) carrying on business under the trade name Messrs. Prem Hosiery Industry, 2A Baranashi Ghosh Street, Calcutta (a); MK/2392A, 16-8-50 (b); (S) (1) Raw materials: Hosiery than, yarn, button, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods for sale (for) Hosiery than, yarn, button and 1 & 2. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery goods for sale (e); 7-10-64 (e).

172. Shri Balai Ch. Bose (Proprietor) carrying on business under the trade name Messrs. Killearn & Co., 106/C Raja Dinendra Street, Calcutta-4 (a); MK/2997A, 17-4-59 (b); (A) Metallic jointing (d); 7-10-64 (e).

173. Shri Madhukar M. Mody carrying on business under the trade name Messrs. Madhdukar M. Mody, 58 Upper Chitpore Road, Calcutta (a); MK/2501A, 29-7-48 (b); (A) Adhesives (d); 8-10-64 (e).

174. Shri Lakshmi Narayan Dass, Shri Mani Mohan Dass, Shri Sambhu Nath Dass, Shri Biswanath Dass, Shri Kashinath Dass and Shri Dwarik Nath Dass (Partners) carrying on business under the trade name Messrs. N. L. Dass & Sons, (S) 97 Tarak Pramanik Road, Calcutta (for) 67 Tarak Pramanick Road, Calcutta, Calcutta (1) (a); (S) MK/265B (for) MK/283A (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and copper ware, utensils, chain picture, brass and copper rivets, washers and nails, boat nails, brass rods, brass strips, and brass kusum, kerosene cooker for sale (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and copper wire utensils, picture, chain for sale (e): 8-10-64 (e).

175. Shri Nityanand Srivastaba carrying on business under the trade name Messrs. Ananda & Co., 214 Chittaranjan Avenue, Calcutta (a); MK/653A, 2-10-41 (b); (D) Spices, pulses, cereals, books and other general merchandise as and when required and certified by the dealer to be required for resale, (A) (1) Musical goods and parts and accessories thereof, (2) Bell metal, brass and copper and white metal ware goods (utensils, puja goods and fancy goods), (3) Ayurvedic medicines and medical herbs, (4) Cast iron goods, galvanised iron and steel goods, (5) Oils, (6) Stones and stone ware goods, (7) Marble ware goods, (8) Glass ware, (9) Black sheet and g. i. sheet, drum and barrels, (10) Wooden boxes and timber, (11) Canvas and its manufactured goods, (12) Agar stick and dhup powder and (13) Catchu, gagal (d); 1-10-64 (e).

176. Sarbasri Motilal Das, Manindra Lal Das and Phanindra Lal Das (Partners) carrying on business under the trade name Messrs. Narayan Stores, Ukilpara, Raiganj, West Dinajpur (a); ML/669A, 30-1-62 (b); (A) Brasso paste, robin blue (d); 26-9-64 (e).

177. (S) Sarbasri Gangabishan Behani, Parameswarlal Behani, Mohanlal Behani and Sankarlal Behani (Partners) carrying on business under the trade name Messrs. Lachmi Bastralaya (Parameshwarlal Mohanlal) (for) Messrs. Lachmi Bastralaya, English Bazar, Malda (a); ML/46A, 3-4-51 (b); 26-9-64 (e).

178. (S) Sarbasri Srikissen Jhawar, Magniram Bajaj and Balkishore Jhawar (Partners) carrying on business under the trade name Messrs. Bharmal Dwarika Prasad, Kalitola, English Bazar, Malda (for) Sarbasri Srikissen Jhawar, Magniram Bajaj, Dwarka Prasad Maheswari and Balkishore Jhawar (Partners) carrying on business under the trade name Messrs. Bharmal Dawarika Prasad, Kalitola, English Bazar, Malda (a); ML/491A, 22-5-57 (b); 3-10-64 (e).

179. Sarbasri Manik Chand Bhotra and Bhatmal Bhotra (Partners) carrying on business under the trade name Messrs. Manik Chand Bhatmall, Dalkhola, West Dinajpur (a); ML/705A, 26-4-63 (b); (D) Kirana goods, (A) Sugar candy, mantles, jarda, glue,

ink, glucose, isabgul, ilaichai, glassware, rope, kantha, barley, logenzes, old news paper, agarbati, tea, tejpata, lime (d); 3-10-64 (e).

180. Shri Ramani Mohan Roy (Proprietor) carrying on business under the trade name Messrs. Ramani Mohan Roy, Dhonkolhat, P. O. Kaliaganj, Dist. West Dinajpur (a); ML/153A, 28-10-53 (b); (A) Jute twine, cocoanut rope, dhup, agarbati, arrowroot, tejpata (d); 6-10-64 (e).

181. Shri Banshidhar Joshi and Shri Ravidutta Sharma carrying on business under the trade name Banshidhar Ravidutta, Ballavpur, Midnapore (a); MN/376A, 7-8-44 (b); (A) Dhania, groundnut oil, groundnut, catechu, poppy seeds, aniseeds, ajwan jeera, methi and arrowroot, mustard, all kinds of dal, grocery, vegetable, ghee, soap and all pulses (d); 3-10-64 (e).

182. Sarbasri Madan Gopal Mundra, Mannalal Mundra, Ram Gopal Agarwalla and Mokanlal Baheti carrying on business under the trade name Bajranglal Shivsankar, P. O. Belda, Midnapore (a); MN/1679A, 16-9-63 (b); (A) Cocoanut oil (d); 3-10-64 (e).

183. Shri Nagendra Nath Nayak carrying on business under the trade name Nagendra Nath Nayak, Doodkumrahat, Midnapore (a); MN/1257A, 31-5-55 (b); (A) Packing tins (d); 3-10-64 (e).

184. Shri Dhanu Ratan Guin and Jamini Kanta Guin carrying on business under the trade name Midnapore Musical Mart, Barabazar, P. O. and Dist. Midnapore, (A) Branch shop at holding No. 64 & 65 Barabazar, P. O. and Dist. Midnaore (a); (S) MN/127B (for) MN/1373A (b); (A) (1) Raw materials, i.e., cabinet, speaker, transistor radio, spare parts, (3) Consumable stores, viz., acid and rung. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Radios (c); 6-10-64 (e).

185. Shri Bisseswarlal Agarwalla, Shrimati Chandrabati Devi and Shri Hari Kishan Agarwalla carrying on business under the trade name Bisseswarlal Agarwalla, Beldabazar, P. O. Belda, Midnapore (a); MN/1563A, 5-9-61 (b); (A) Katha, coconut oil, dhania and panmouri (d); 8-10-64 (e).

186. Sarbasri Matadin Sharma, Radhey Shyam Sharma and Bhawani Shankar Sharma carrying on business under the trade name Sharma Brothers, Nimtolla Chawk, P. O. and Dist. Midnapore (a); MN/1525A, 3-2-61 (b); (A) Til oil (d); 8-10-64 (e).

187. (S) Messrs. Takhatmall Mundra (Karta, Hindu undivided family) consisting of himself, his wife and his sons, Hanumandas Mundra (Karta, Hindu undivided family) consisting of himself, his wife and his sons, Asharam Mundra, Girdharilal Mundra, Lachminarayan Mundra, Bhatmal Mundra, Jainarayan Mundra and Satyanarayan Mundra (minor) carrying on business under the trade name Takhatmal Hanumandas (for) Shri Takhatmal Mundra (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Takhatmal Hanumandas, 180 Mahatma Gandhi Road, Calcutta (a); MR/4B, 9-10-45 (b); (D) Umbrella ribs and umbrella parts (d); 6-10-64 (e).

188. (S) Messrs. Kantilal Narayan Patel, Gopa Narayan Patel, Narayan Virji Patel and Jivraj Somj Patel carrying on business under the trade nam Calcutta Timber Mart (for) Messrs. Kantilal Nara yan Patel and Gopal Narayan Patel carrying o business under the trade name Calcutta Timbe Mart, 105/1 Biren Roy Road (West), Bakultala Calcutta-8 (a); PG/3070A, 31-7-64 (b); 26-9-64 (e).

189. (S) Messrs. Amarendra Nath Karfa, Sambh Nath Karfa and Sahadeb Karfa carrying on busines under the trade name Rajluxmi Bhander (for) Shr Amarendra Nath Karfa carrying on business unde the trade name Rajluxmi Bhander, Authpur Bazar 24-Parganas (a); PG/76B, 14-10-50 (b); 26-9-64 (e)

190. (S) Shri P. K. Nair carrying on busines under the trade name Hindusthan Wood & Meta Industries (for) Messrs. P. K. Nair and P. V. Nai carrying on business under the trade name Hindus than Wood & Metal Industries, 1/211 Gariahat Road Jodhpur Park, Calcutta-31 (a); PG/2807A, 5-2-63 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paint. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Kerosene-stoves, compression joint, hessian and jute twine spool, doorgear (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paint. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Kerosene-stoves, cleaning powder (c), 29-9-64 (e).

191. (S) Shri Subodh Kumar Paul carrying on business under the trade name Messrs. Kamalalaya (for) Messrs. Kamalalaya, P-27 Garden Reach Road, Metiabruz, 24-Parganas (a); PG/1015A, 5-1-50 (b), 30-9-64 (e).

192. (S) Messrs. Lakshmi Narayan Roy (Singh), Hem Narayan Singh, Sitaram Singh, Hardeo Roy (Singh) and Rabindra Nath Singh carrying on business under the trade name Hindusthan Builders Agency (for) Messrs. Hindusthan Builders Agency, Bhangakhal, Garden Reach, 24-Parganas (a), PG/1841A, 23-3-56 (b); 30-9-64 (e).

193. Messrs. North Bengal Planters (Private) Ltd., 6 Fast Road, Jadavpore, Calcutta-32 (a); PG/2843A, 5-4-63 (b); (A) Glass panes, tarpaulin, bolts, screws, nails, asbestos fluff, belt paste, belt fasteners, fire extinguisher and refills (d); 30-9-64 (e).

194. (S) Messrs. Gosto Behari Sadhukhan, Balai Chandra Sadhukhan, Natick Chandra Sadhukhan, Nanda Dulal Sadhukhan, Bijon Kumar Sadhukhan, Sailendra Nath Sadhukhan, Joydeb Sadhukhan, Manindra Nath Sadhukhan, Ranjit Kumar Sadhukhan and Biswa Nath Kundu carrying on business under the trade name Balgona Rice Mill (for) Shri Siddheswar Sadhukhan (Proprietor) carrying on business under the trade name Raj Krishna Rice Mill, (S) Titagarh, 24-Parganas, Bolgona, P. O. Nityanandapur, Dist. Burdwan (1) (for) Village Bolgona, P. O Nityanandapur, Dist. Burdwan (a); (S) PG/202B (for) BN/1335A (b); 30-9-64 (e).

195. (S) Shri Atul Krishna Paul (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Sashi Bhusan Paul and A. C. Paul & Bros. (for) Messrs. Sashi Bhusan Paul and A. C. Paul and Bros., Kanchrapara, 24-Parganas (a); PG/418A, 19-5-44 (b); (D) Grocery articles, nails, iron bars and rods, hinge, screws, lime, dalda (d); 3-10-64 (e).

196. Shri Mahendra Kela carrying on business under the trade name Mechanical Industries Corporation, 162/12/2 Lake Gardens, Calcutta-45 (a); PG/2631A, 8-12-61 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, cutting oil, grease and electrodes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Terminal boxes and track circuit boxes (c); 3-10-64 (e).

197. (S) Shri Lala Prasad Sao carrying on business under the trade name Messrs. Bhola Prasad Lalla Prasad, Ram Charan Babu Street, Purulia (for) Shri Bhola Prasad Sao, Shri Lala Prasad Sao and Jamuna Prasad Sao carrying on business under the trade name Messrs. Bhola Prasad Lalla Prasad, Ram Charan Babu Street, Purulia (a); PR/84A, 24-9-57 (b); 3-10-64 (e).

198. Messrs. Dalmia Industries (Private) Ltd., 4 Mission Row, Calcutta (a); RB/1400A, 28-6-63 (b); (A) Hardness testing machine (d); 26-9-64 (e).

199. Messrs. Hirendra Nath Chunder, Dhirendra Nath Chunder and Rabindra Nath Chunder carrying on business under the trade name J. N. Chunder & Bros., 14/2 Old Chinabazar Street, Calcutta (a); RB/616A, 25-3-49 (b); (A) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cash book, ledger book, (ii) Journal book, register book and (iii) Duplicating book, exercise book, envelopes (c); 26-9-64 (e).

200. Shri K. R. S. Iyengar carrying on business under the trade name Sriprakash Agencies, P-36 India Exchange Place, Calcutta (a); RB/1371A, 8-7-61 (b); (A) Worm gear, reduction units (d); 28-9-64 (e).

201. Shri Netai Charan Das carrying on business under the trade name Robin & Co., 12 Radhabazar Street, Calcutta (a); RB/310A, 26-9-61 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver (c); 29-9-64 (e).

202. (S) Messrs. Santosh Kumar Chakravorty, Prithwish Kumar Chakravorty and Jyotsna Rani Devi carrying on business under the trade name Power & Electricals Co., 14/2 Old Chinabazar Street, Calcutta (for) Shri Prithwish Kumar Chakravorty carrying on business under the trade name Power & Electricals Co., 14/2 Old Chinabazar Street, Calcutta (a); RB/244A, 16-7-55 (b); 29-9-64 (e).

203. (S) Messrs. Jadupati Biswas, Jyoti Biswas, Swapan Kumar Biswas and Jyotsna Biswas carrying on business under the trade name Great Eastern Firearms Co., 23 Lallbazar Street, Calcutta (for) Shri Jadupati Biswas (Proprietor) carrying on business under the trade name Great Eastern Firearms Co., 23 Lallbazar Street, Calcutta (a); RB/639A, 17-7-48 (b); 30-9-64 (e).

204. Messrs. Padmanabhan Parameswaran, Kantilal Manilal Desai, Pradip Bhattacherjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coromandel Corporation, P-36 India Exchange Place, Calcutta (a); RB 1447A, 24-2-64 (b); (A) Polythene bags and sheets (d), 3-10-64 (e).

205. Messrs. Amritlal Jivanlal Mehta carrying on business under the trade name International Trading Co., 28/17 Old Chinabazar Street, Calcutta (a); RB/642A, 20-10-49 (b); (A) Magic eye and its fittings (d); 3-10-64 (e).

206. Messrs. Modern India Construction Co. Ltd., 2 Brabourne Road, Calcutta, Sukhear, Barrackpur Trunk Road, 24-Parganas (1) (a); RB/89B, 19-8-58 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel structure, (ii) Chipping hammers and (iii) Cylinder spindle keys (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel structure (c); 3-10-64 (e).

207. (S) Messrs. Sukumar Bose and Bibhuti Bhusan Roy Chowdhury carrying on business under the trade name S. Kumar & Co., 6 Old Chinabazar Street, Calcutta (a); RB/232A, 15-9-48 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Printed materials (for) (1) Any other raw materials, (2) Plant, machineries, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of envelopes and cardboard (c); (D) Stationery goods and office requisites, (A) Pencil, carbon paper, pin, gem clip, pin cushion, short hand note book, eraser, ink pot, ink pad, gum, stamp pad, paper basket, slip pad, accounts book, copy paper and envelopes (d); 3-10-64 (e).

208. Shri Amarendra Nath Das (Proprietor) carrying on business under the trade name Dass & Sons, 11 Radhabazar Street, Calcutta (a); RB/452A, 26-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); 7-10-64 (e).

209. (S) Dr. (Mrs.) Saraswati Arora carrying on business under the trade name Pioneer Card Board Box Mfg. Co. (for) Shri Bhimsain Arora carrying on

business under the trade name Pioneer Card Board Box Mfg. Co., 10 Ezra Street, Calcutta (a); RB/613A. 6-10-41 (b); 7-10-64 (e).

210. Shri Ram Nivas Dhirasaria carrying on business under the trade name Electrical Accessories Co., 10/1 E(P) Lallbazar Street, Mercantile Buildings, Calcutta (a); RB/1484A, 14-8-64 (b); (A) Galvanised steel wires, stay rod sets, staples, porcelain insulators, electrical cables and wires and earthing sets (d); 7-10-64 (e).

211. Messrs. U. C. Dey & Son (Private) Limited, 33 Brabourne Road, Calcutta (a); RB/1381A, 25-3-63 (b); (A) Axle rounds (d); 7-10-64 (e).

212. Messrs. S. L. Anand and B. L. Anand carrying on business under the trade name Anand & Co., 34A Brabourne Road, Calcutta (a); RB/686A, 20-9-51 (b); (A) Sulphuric acid (d); 8-10-64 (e).

213. Messrs. Hiren Chakrabarty and Gopal Krishna Gupta carrying on business under the trade name Industrial Chemicals Corporation, 22 Brabourne Road, Calcutta-1 (a); RB/942A, 9-4-58 (b); (A) Dry pigments, acid oleic, briquettes, phosphorous, ferric oxide, titanium oxide, glass and porcelain powder, zinc oxide (d); 9-10-64 (e).

214. Shri Omprakash Goyle carrying on business under the trade name Ashok Trading Co., P-7 Mission Row Extension, Calcutta-1 (a); RB/196A, 29-7-55 (b); (A) Key chain (d); 10-10-64 (e).

215. Shri Hariram Murarka and Shri Harnarayan Murarka (Partners) carrying on business under the trade name Messrs. Surajmull Hariram, 95 Lower Chitpur Road, Calcutta (a); RJ/3066A, 12-2-63 (b); (A) Hair oil and toilet powder (d); 26-9-64 (e).

216. (S) Shri Shibmall Agarwala, Shri Rangilal Agarwala and Shri Deepchand Agarwala (Partners) carrying on business under the trade name Messrs. Shiboomull Deepchand, 30/31 Kalakar Street, Calcutta (for) 135 Canning Street, Calcutta (a); (S) RJ/259B (for) CR/2798A (b); 26-9-64 (e).

217. Shri Radheshyam Agarwala (Proprietor) carrying on business under the trade name Messrs. Poddar Trading Co., 65 Cotton Street, Calcutta (a); RJ/2815A, 25-11-57 (b); (A) Channels, r. s. beams, g. p. sheets, g. c. sheets, coiled rolled black, plain sheets, plates, angles, tees, rounds, (D) Cotton textile, piece goods, gunny bags, yarn, kirana, cocoanut oil and mustard seeds, dry fruits, stationery and sewing thread (d); 26-9-64 (e).

218. Shri Bishanlal Agarwal and Shri Bhampiakash Agarwal (Partners) carrying on business under the trade name Messrs. R. B. Industrial Corporation, 31A Mullick Street, Calcutta (a); RJ/3120A, 14-7-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolt, nut, screw, galvanized, hook, washer (c); 26-9-64 (e).

219. Messrs. Gobindram, Chander Bhandas, Tikamdas and Lachmandas carrying on business under the trade name Messrs. Lalwani Radio Corporation, 6/3 Madan Street, Calcutta (a); SL/2819A, 6-7-55- (b); (A) Radio, radio accessories, battery chargers accessories, meter and transformer accessories, tools, wires and cables (d); 18-9-64 (e).

220. (S) Messrs. K. C. Ardesher and J. S. Ardesher carrying on business under the trade name Messrs. Temple Bar and Saqi Restaurant (for) Messrs. K. C. Ardesher and J. S. Ardesher carrying on business under the trade name Messrs. Temple Bar and Restaurant, 177 Dharamtolla Street, Calcutta (a); SL/1909A, 28-3-50 (b); (S), (1) Raw materials. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: "Cooked food" (for) Tea and (1) Any other raw materials. (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of cooked food for sale (c); 18-9-64 (e).

221. Shri Pravash Chandra Paul (Proprietor) carrying on business under the trade name Messrs. Sushil Kumar Paul and Bros., 13/3 Beniatola Lane, Calcutta (a); SL/2782A, 4-2-55 (b); (D) Monihari and stationery (d); 22-9-64 (e).

222. Messrs. Iron and Metal Traders (Private) Ltd., 33 Chittaranjan Avenue, Calcutta (a); SL/2804A. 18-4-55 (b); (D) Zinc ash, solder dross, aluminium dross after the words "materials", (A) (2) Plant, machinery, spare parts and accessories, (A) (3) Consumable stores, i.e., furnace oil (c); 23-9-64 (e).

223. Sarbasri Krishna Gopal Chatterjee, Biswanath Chatterjee and Saroj Banerjee (Partners) carrying on business under the trade name Messrs. Janata Rubber Distributors, 4 Chandney Chawk Street, Calcutta (a); SL/4085A, 9-1-63 (b); (A) Motor parts (d); 21-9-64 (e).

224. (S) Messrs. Satyesware Samanta and Asit Kumar Samanta carrying on business under the trade name Siddheswari Hosiery Factory (for) Messrs. Siddheswari Hosiery Factory, 113 Beniatolla Street, Calcutta-5 (a); SH/1123A, 15-3-47 (b); (D) Yarn and a & b. Certified by the purchasing dealer to be required for use in any process in the manufacture of Hosiery goods for sale, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Hosiery goods (c); 26-9-64 (e).

225. Messrs. Prem Singh Bhandari, Ridh Karan Somani and Ram Parkash Sett carrying on business under the trade name Motihari Saw Mill, 28/2 Hare Kristo Sett Lane, Calcutta-50 (a); SH/3519A, 28-4-61 (b); (A) (1) Raw material, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden packing case (c); 26-9-64 (e).

226. Messrs. Gurudas Paul, Gopijiban Paul, Bacheram Dey and Bijoy Kumar Mitra carrying on business under the trade name Deepak Metal Works, 20/1 Kashi Dutta Street, Calcutta-6 (a); SH/3402A, 1-10-63 (b); (A) Cast iron valve and fittings after the words "gun metal bush" (c); (A) Cast iron valve and fittings (d); 29-9-64 (e).

227. Messrs. Sitaram Agarwala, Ramnand Agarwalla, Tulsiram Agarwala, Bishwambhar Dayal Agarwal and Basanti Debi Agarwal carrying on business under the trade name Bharatiya Steel Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 72 Girish Park North, Calcutta (a); (S) SH/3542A (for) MK/3575A (b); 1-10-64 (e).

228. Sarbasri Shiv Prosad Ghuwalewala, Jiwanram Parasram Puria and Hari Kishan Parasram Puria carrying on business under the trade name Industrial Stores Corporation, (S) 50 Manik Bose Ghat Street, Calcutta (for) P-12/2 Dehi Serampur Road, Calcutta (a); (S) SH/3543A (for) TL/2796A (b); 1-10-64 (e).

229. Chatterjee & Co. (Engineers) Ltd., (S) 85 & 85/1 B. T. Road, Calcutta (for) 3A Sen Lane, Calcutta (a); SH/2103A, 22-7-52 (b); 7-10-64 (e).

230. (S) Messrs. Nirmalendu Samajdar and Sarajendu Samajdar carrying on business under the trade name Sanito Engineering Works (for) Messrs. Nirmalendu Samajdar and Sarajendu Samajdar carrying on business under the trade name Messrs. Sanito Engineering Works, 35H Raja Nabakissen Street, Calcutta (a); SH/3386A, 9-8-63 (b); (A) Steel almirah (d); 7-10-64 (e).

231. (S) Messrs. Shyamlal Shah, Dharamraj Shah and Ramraj Shah carrying on business under the trade name Shyamlal Dharamraj (for) Messrs. Shyamlal Shah, Dharamraj Shah and Ramraj Shah carrying on business under the trade name Messrs. Shyamlal Dharamraj, 1 R. G. Kar Road, Calcutta (a); SH/876A, 21-6-46 (b); (A) Scent, toilet powder, snow, cream, vaseline, soapless shampoo, hair oil, tooth brush, tooth powder, shaving cream, butter, jelly, blue and nil, barley, zira, mouri, dhuna, katha, kalozira and starch (d); 8-10-64 (e).

232. Radha Kishan Bagri carrying on business under the trade name Ramkishan Deokishan, 2A Netai Halder Lane, Calcutta (a); SH/3299A, 27-12-62 (b); (A) Rejected and fabricated iron and steel, iron and steel scrap (d); 8-10-64 (e).

233. Messrs. Roopchand Choraria and Sampati Devi carrying on business under the trade name Plastic Engineers, 95/2 Cossipore Road, Calcutta (a); SH/3455A, 28-2-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Polythene tubes, pipes, belts, sheets, sleevings, reprocessed granules and extruder machines (c); 8-10-64 (e).

234. Shri Banersilal Agarwalla carrying on business under the trade name Shri Parvati Oil Stores, 67/45 Strand Road, Calcutta (a); SH/2245A, 25-2-54 (b); (A) Curdy oil, gaja oil, til oil, tobacco seed oil, mahua oil, kusum oil (d); 9-10-64 (e).

235. Shri Hemanta Kumar Ghosh carrying on business under the trade name Insurance Watch Co., 111 Cornwallis Street, Calcutta (a); SH/3527A, 7-9-64 (b); (A) Watch shapes, spare parts of watches, time pieces and clocks (d); 9-10-64 (e).

236. Messrs. Himalaya Paper (Machinery) Private Ltd., 20 Seven Tanks Lane, Calcutta (a); SH/3293A, 5-12-62 (b); (A) Plant, machinery, spare parts and accessories, Consumable stores, e.g., lubricating oils, acetylene, electrodes, grease, solder sticks, oxygen and acids (c); 10-10-64 (e).

237. Shri Monoranjan Das (Karta, Hindu undivided family) carrying on business under the trade name Akhoy Kumar Das & Sons, Sheoraphully, Hooghly (a); SP/546A, 28-8-48 (b); (A) Asbestos cement products (d); 25-9-64 (e).

238. The State Trading Corporation of India (Private) Ltd., (S) 13 Lindsay Street, Calcutta (for) 32 Dalhousie Square (top floor), Calcutta (a); (S) TL/213B (for) EL/284B (b); (A) Mutton tallow (d); 26-9-64 (e).

239. (S) Sarbasri Manjula Mukundray Mehta, Pratul Kantilal Ajmera, Jayant Bhanu Chandra Gandhi, Laxmi Kanji Mehta and Mukundray Ranchhoddas Mehta (Partners) carrying on business under the trade name Messrs. Bourne & Shepherd (for) Sarbasri Chhotalal Kurji Mehta, Kantilal Gordhandas Vyas Mukundray Ranchhoddas Mehta and Dhirajlal Sukhlal Vora (Partners) carrying on business under the trade name Messrs. Bourne & Shepherd, 141 Corporation Street, Calcutta (a); TL/158A, 25-9-41 (b); 26-9-64 (e).

240. (S) Shri Shaikh Mohammed Yusuf (Proprietor) carrying on business under the trade name Messrs. India Paper Products (for) Shri Shaikh Mohammed Yusuf (Proprietor) carrying on business under the trade name Messrs. Indian Paper Products, 15 Haji Md. Mohsin Square, Calcutta (a); TL/2781A, 22-2-64 (b); 26-9-64 (e).

241. (S) Rehana Begum (Proprietress) carrying on business under the trade name Messrs. Star Book Depot (for) Janab Safi Haider (Proprietor) carrying on business under the trade name Messrs. Star Book Depot, 40 Lower Circular Road, Calcutta (a); TL/267A, 10-10-41 (b); 26-9-64 (e).

242. (S) Shri Rama Sankar Misra and Shri Dinesh Kumar Misra (Partners) carrying on business under the trade name Messrs. Behar Surki Mill (for) Messrs. Behar Surki Mill, 2 Lime Street, Calcutta (a); TL/1649A, 14-12-51 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Surki and lime (for) Bricks, brickbats, lime stone, sand, stone chips and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of surki and lime for sale (c); 28-9-64 (e).

243. Messrs. Shroff Chemicals (Private) Ltd., 3 Rafi Ahmed Kidwai Road, Calcutta (a); TL/2834A, 7-8-64 (b); (A) Consumable stores, e.g., oxygen gas, terylene cloth, glycerine, iron sulphate, china clay, monofilament net, litherage, silican sand, gasket cement, holidite compound (c); 28-9-64 (e).

244. (S) Shri John Jacobs (Proprietor) carrying on business under the trade name Messrs. Swift Electric Co. (for) Messrs. Swift Electric Co., 11 Nawab

Abdur Rahman Street, Calcutta (a); TL/2197A, 4-5-59 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Switch gear, control gear, water tight plug, water tight switch and plug, globe fitting, bucket fitting flood light, cargo-plug, switch board, d. b. box (metal clud) battery charging board, electric heated annealing lehrs (c); 29-9-64 (e).

245. Messrs. P. G. R. Mechanical Manufacturers (Private) Ltd., 77/2 Dharamtola Street, Calcutta (a); TL/2678A, 2-3-63 (b); (I) After the words "manufacture" of the goods named below: (A) Tablet testing machine and moulding goods made of metal (c); (A) Taxi board and motor car door handle (d); 30-9-64 (e).

246 Shri Hazari Lal Dubey (Karta, Hindu undivided family) (Proprietor) carrying on business under the trade name Messrs. Nihal Chand Jagannath, 12 Royd Street, Calcutta (a); TL/1982A, 30-11-49 (b); (A) Forged steel round, axles, wheels, b. p. sheets in coils or skelps or strips, g. p. sheets and g. c. sheets, tin plates and its cuttings, black or galvanised wire (D) Hardwares (d); 1-10-64 (e).

247. Shri K. L. Kundu (Proprietor) carrying on business under the trade name Messrs. K. L. Kundu, 16 Grant Street, Calcutta (a); TL/2383A, 23-2-61 (b); 3-10-64 (e).

248. Sarbasri Nasiruddin Mullick and Jamaluddin Mullick (Partners) carrying on business under the trade name Messrs. Yacoob Mullick & Sons, B-13 New Market, Calcutta (a); TL/2816A, 15-7-64 (b); (A) Photo goods, photo frames, magnifying glass, mirrors, alkathene goods, balloon and baby toys, writing pen and ink, adhesive tape (d); 3-10-64 (e).

249. Shri Jagmohan P. Sheth, Shri Kantilal K. Mehta and Lilem Ben Mehta (Partners) carrying on business under the trade name Messrs. Sheth Commercial Co., 10 Chowringhee Road, Calcutta (a); TL/2263A, 24-12-59 (b); (A) Lubricating, mineral and liquid paraffin oils (d); 3-10-64 (e).

250. Messrs International Combustion (India) Private Ltd., 101 Park Street, Calcutta (a); TL/2407A, 21-10-61 (b); (A) Consumable stores: Grease, (A) After the words goods named below: Components of machineries, galvanised steel ducting (c); (A) Galvanised steel ducting (d); 6-10-64 (e).

251. (S) Shri Narayan Bania (Proprietor) carrying on business under the trade name Messrs. S. B. Bania (for) Messrs. S. B. Bania, D-74-75 New Market, Calcutta (a); TL/408A, 12-5-42 (b); 6-10-64 (e).

252. Messrs. Timber Crafts (Private) Ltd. (for) Shrimati Labanya Prabha Das Gupta (Proprietress) carrying on business under the trade name Messrs. Bharat Timber Agency, 23 Chaulpatty Road, Calcutta (a); TL/2766A, 9-1-64 (b); 7-10-64 (e).

253. (S) Shri Kali Kumar Sarkar and Chobi Sarker (Partners) carrying on business under the trade name Messrs. S. K. B. Industries (for) Shri Kali Kumar Sarkar (Proprietor) carrying on business under the trade name Messrs. S. K. B. Industries, 12/C Ananda Palit Road, Calcutta (a); TL/2338A, 27-10-60 (b); 8-10-64 (e).

254. Shri Amiya Kumar Dasgupta (Proprietor carrying on business under the trade name Messrs A. K. Dasgupta & Co., 1-B Grant Street, Calcutt (a); TL/2521A, 20-1-62 (b); (A) (1) Raw materials (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for us in the actual process of manufacture of the good named below: (i) Camouflage nets (c); 8-10-64 (e

255. Shri Ram Prosad Sen carrying on busines under the trade name Messrs. Benson Watch Co., 3 Dharamtolla Street, Calcutta (a); TL/1555A, 18-6-5 (b); (A) Parts of watches (d); 8-10-64 (e).

256. Messrs. Shaw Bros. Stores (Private) Ltd., 4 Motisil Street, Calcutta (a); TL/155B, 8-3-56 (b); (A Squashes, custard powder, baking powder, saccharin sol and powder, amylum, syrup in bottles, jams, jelly marmalade, cerelose, jelly crystals, oats, curry-powder salad oil, sauce, condiments, tin fruits, tin fish, tin meat, floor polish, car polish, jelatine, corn flour an flakes, glucose, olive oil, toothpaste, baby foods cheese, milk condensed and cream in tins or bottles vegetables in tin or bottles, vegetable oil in tins, nut in tin or bottles, chocolates slabs powder and biscuits coffee, sweets, barley, sago, sugar cubes, sugar candy pickle, chutney, vinegar, fruit juice, flavouring essence chicory, cocoa, tea, biscuits (d); 9-10-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete", (S) means "Substitute".

S. K. BOSE, Commissioner

No. 338 C. T.—29th October 1964. In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Manindra Lal Ghosh carrying on business under the trade name Messrs. Ghosh Jewellers, 98 Ashutosh Mukherjee Road, Calcutta (a); AL/705A, 10-6-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., gold, silver stone, bronze, copper, borax. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); Gold, silver stone (d); 26-9-64 (e).

2. Shrimati Latika Bose carrying on business under the trade name Anandam, 114/6/1B Hazra Road, Calcutta (a); AL/992A, 3-2-64 (b); (1) Raw materials, (2) Spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets and (ii) Snaks (c); Aerated water (d); 1-10-64 (e).

3. Messrs. Metalware (India) Ltd., 47 Harish Mukherjee Road, Calcutta (a); AL/350A, 31-8-51 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Electrical goods of various types, sheet metal products, stationery, novelty, general, hardware products, tools implements, automobile parts and accessories (c); 3-10-64 (e).

4. Shri Manji Panchan, Patel (Proprietor) carrying on business under the trade name A. M. Patel & Sons, G. T. Road, Asansol, Dist. Burdwan (a); AS/1550A, 13-6-52 (b); Timber, screws, nails, hinges, emery papers, sawing blades, lamcy stone and tools and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process of the manufacture of doors and windows for sale (c); Timber (d); 25-9-64 (e).

5. Shrimati Banalata Sarkar carrying on business under the trade name Purna Chandra Sirkar & Sons, Sainthia, Dist. Birbhum (a); AS/357A, 10-11-41 (b); Clothes, stationeries, patent drugs, horlicks, glaxo, ovaltine, allenbaries food, vita milk, butter, biscuit, lozenges, cigarettes, cigar, threads, soaps, umbrella, canvas, oil cloth, rubber cloth (d); 29-9-64 (e).

6. Shri Radheshyam Khaitan and Shri Bhagwati Prasad Jalan carrying on business under the trade name Ram Ratan Srilal, 26/3 Armenian Street, Calcutta (a); AT/489A, 26-9-41 (b); Cardamom (d); 6-10-64 (e).

7. Shri Biswanath Agarwalla carrying on business under the trade name Binod Kumar & Co., 12 Rupchand Roy Street, Calcutta (a); AT/3209A, 14-3-55 (b); Betelnuts and spices, old newspaper, camphor, tin block (d); 6-10-64 (e).

8. Messrs. Assam Bengal Rubber Works Ltd., 11 New Tangra Road, Calcutta (a); BH/1094A, 10-1-64 (b); (1), (2) & (3). Certified by the purchasing dealer to be required for use in any process in the manufacture of footwears and other rubber and leather goods for sale (c); Rubber goods, hides skins, tanned leather and leather goods (d); 3-10-64 (e).

9. Shri Manoranjan Bhattacherjee carrying on business under the trade name Messrs. Manoranjan Bhattacherjee, Gorabazar, Berhampore, Murshidabad (a); BR/219A, 6-7-49 (b); Cement and coal (d); 7-10-64 (e).

10. S. C. Mitter & Co., (Engrs.) Private Ltd., 309 Bowbazar Street, Calcutta (a); CL/1662A, 30-8-48 (b); C. i. and g. i. pipe, plumbing fixtures, sanitary works, hardware materials, paints (d); 26-9-64 (e).

11. A. Abdul Gani & Co., 29 Colootola Street, Calcutta (a); CL 3108A, 22-8-59 (b); Raw hides and skins (d); 21-9-64 (e).

12. Messrs. Harkisandas B. Shah, Chunilal B. Shah, Karsandas B. Shah and Vrajlal B. Shah carrying on business under the trade name Messrs. Greentose Corporation (India), 37 Strand Road, Calcutta (a); CR/1195A, 30-11-46 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pulleys (c); Ball bearings, roller bearings, thrust bearings, plummer bearings, copper bearing, pinik belt bearings, pulleys, gears, gear boxes, chains, cotton fixtures, beltings, cotton ropes, felt and felt sheets, insulation materials, packings, electric motors, trolleys and trolley wheels, 85 per cent. magnesia composition, v. belts, refrigeration oil galvanised from pipes and fittings rejectors, asbestos cloth, steel belt lacing steel balls, belt lyrup, steel reeds, sand paper, cotton waste, steel wire ropes, hacksaw blades, canes and cane baskets, weight bridges and scales, rivets, perforated steel strips, sizung channels, calcium carbonate, sodium phosphate, zinc sheets, magnesium chloride, bobbin ply (d); 25-9-64 (e).

13. Messrs. Hanuman Prasad Saraf and Nath Mull Saraf carrying on business under the trade name Vinod Engineering Works, 34 G. T. Road, Liluah, Howrah (a); HW/2605A, 2-4-55 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Steel furniture for sale (c); Steel furniture (d); 26-9-64 (e).

14. Shri Jamini Bhusan Hazra, Shri Chandra Sekhar Hazra, Shri Sasanka Sekhar Hazra, Shri Gopal Ch. Hazra and Raghu Nath Hazra carrying on business under the trade name Das Hazra & Co., Amta, Dist. Howrah (a); HW/208A, 24-9-41 (b); Timber (c); (1) Corrugated iron and allied materials, (2) Building materials, (3) Kerosene and petrol and (4) Grocery articles (d); 28-9-64 (e).

15. Messrs. Pashupati Nandi and Subodh Chandra Nandi, 437 G. T. Road, Shibpur, Howrah (a); HW/1164A, 4-7-50 (b); Iron pan, coal and fuel wood and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of sweets, salted food for sale (c); Ghee, vegetable, soap (d); 7-10-64 (e).

16. Messrs. Jagadish Prosad Agarwala and Shankarlal Agarwala carrying on business under the trade name Shankar Plastic Works, 10 Sri Arabinda Road, Salkia, Howrah (a); HW/2163A, 14-9-60 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Plastic toys (c); 9-10-64 (e).

17. Shri Jamunaprosad Gupta (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Haralal Jamuna Prosad, 29 Banstolla Street, Calcutta (a); JK/574A, 29-9-41 (b); Grains, bran, dals (pulses) grains shells, gunny bags, metals, sarson, souf, maithi, oil cake, cotton seeds, oil seeds, linseeds, gur and oils (d); 3-10-64 (e).

18. Shri Narayan Chandra Bose carrying on business under the trade name Pustak Sre, Merchant Road, Jalpaiguri (a); JP/1524A, 3-10-56 (b); Books, periodicals, papers (d); 28-9-64 (e).

19. Messrs. Benode Behari Saha, Dadashmandir, Nabadwip, Nadia (a); KR/329A, 30-5-42 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture (c); Wood, lime, coal (d); 9-10-64 (e).

20. Shri Bishnupada Das (Proprietor) carrying on business under the trade name Messrs. Bishnupada Das, D. L. Roy Road, Krishnagar, Nadia (a); KR/2042A, 26-4-63 (b); For purpose of manufacture in West Bengal—Timber, sized wood, nails and screw to be required in the manufacture of doors and windows (c); Sized wood, logs, screws, hinges, nut, wire, wire nail, washer, iron nails (d); 9-10-64 (e).

21. Messrs. New Cherry Glass Works, 137/15 Narikeldanga Main Road, Calcutta (a); MK/363A, 24-9-41 (b); 1 c. c. r. b. amp., 2c. c., 5 c. c., 10 c. c., 25 c. c. ampoules, test tubes, apparatus and (1), (2) & (3). Certified by the purchasing dealer to be required for use in any process in the manufacture of glass ampoules, apparatus for sale (c); 25-9-64 (e).

22. Shri Pannalal Agarwalla (Proprietor) carrying on business under the trade name Messrs. Crown Art Press, 34/1A Jelliatola Street, Calcutta (a); MK/2041A, 24-1-51 (b); Paper ink and 1 & 2. Certified by the purchasing dealer to be required for use in any process in the manufacture of pictures and calendar for sale (c); Calendar materials (d); 7-10-64 (e).

23. Shri Sailendranath Chaudhury (Proprietor) carrying on business under the trade name Messrs. Chowdhury Metal Works, 36/1 Canal West Road, Calcutta (a); MK/3744A, 22-5-64 (b); (1) Raw materials, viz., brass strips and copper strips, (2) Machinery, spare parts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Link clips, earth clips, joint clips, nuts and washers for sale (c); 7-10-64 (e).

24. Shri Pravat Kr. Sen carrying on business under the trade name Messrs. G. P. Industries, 20 Ultadanga Main Road, Calcutta (a); MK/2925A, 29-9-58 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods are intended for use in the actual process of manufacture of the goods named below: Veneer, panel, tea chest for sale (c); Veener and panel (d); 7-10-64 (e).

25. Shri Hiralal Agarwal, Shri Pannalal Agarwal, Shri Kailash Nath Agarwal and Shrimati Anro Devi (Partners) carrying on business under the trade name Messrs. Jay Hind Calendar Manufacturing Co., 34/1-A Jelliatola Street, Calcutta (a); MK/2347A, 18-7-52 (b); Paper and 1 & 2. Certified by the purchasing dealer to be required for use in any process in the manufacture of printing matter and calendar for sale (c); Printing matter and calendar (d); 9-10-64 (e).

26. Lalchand Baderia and Gulab Chand Baderia carrying on business under the trade name Baderia Brothers, 25/26 Railway Market, P. O. Kharagpur, Midnapore (a); MN/1428A, 9-4-49 (b); Wooden electrical fittings (d); 26-9-64 (e).

27. Shri Mahesh Chandra Pahari carrying on business under the trade name Mahesh Chandra Pahari, Belda Bazar, P. O. Belda, Dist. Midnapore (a); MN/1334A, 14-11-57 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., gold, silver. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gold and silver ornaments (c); 26-9-64 (e).

28. Messrs. Nilkanta Chatterjee (Proprietor—Nilkanta Chatterjee), 5 Nilganj Road, Belgharia 24-Parganas (a); PG/2230A, 25-9-59 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats (c); Sweetmeats (d); 30-9-64 (e).

29. Shri Ranjan Kumar Chatterjee carrying on business under the trade name Ranjan Kumar Chatterjee (Coal Merchant), Bachaspatipara, Barrackpore, 24-Parganas (a); PG/1506A, 18-8-52 (b); Coal and coke (d); 1-10-64 (e).

30. Messrs. Shrimati Vimala Sadanand Honawar and Nashir Manehersha Ruttonjee Tara carrying on business under the trade name Tarawar and Sons, S. E. Rly. Yard, Garden Reach, Calcutta-43 (a), PG/2683A, 26-5-62 (b); Lime and limestone (d); 3-10-64 (e).

31. Shri Anil Krishna Hazra carrying on business under the trade name Messrs. New Tripti Mahal, 3 Baghbazar Street, Calcutta (a); SH/2473A, 18-9-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., sugar, flour, ghee and chhana. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweets and nonta for sale (c); 1-10-64 (e).

32. Shri Tantulal Sen (Proprietor) carrying on business under the trade name Lalit Mohan Sen & Co., Boinchee, Hooghly (a); SP/284A, 10-1-42 (b). (1) Any other raw materials, (2) Plant, machinery, spare parts and accessories. Certified by the purchasing dealer to be required for use in any process in the manufacture of sand for sale (c); 26-9-64 (e).

33. Shri Dev Raj Wadehra carrying on business under the trade name Messrs. Kashmir Presents, 82 Ripon Street, Calcutta (a); TL/2382A, 31-1-49 (b); Provision, toilet goods, confectionery, dry fruit, oilman stores (d); 26-9-64 (e).

34. Shri Rabindra Lal Coomar (Proprietor) carrying on business under the trade name Messrs. Coomar Industrial Corporation, 5/2 Ripon Street, Calcutta-16 (a); TL/2598A, 17-8-62 (b); (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of

Registered No. C207

The Calcutta Gazette

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AGRAHAYANA 5] THURSDAY, NOVEMBER 26, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL

NOTIFICATIONS

No. 341 C. T.—29th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Janardan Vyas (Proprietor) carrying on business under the trade name Messrs. Premier Hardware and Electrical Stores, 52/H Beninandan Street, Calcutta-25 (a); 389A(AL) (Central), 7-10-64 (b).

2. Sm. Shuva Gupta (Proprietress) carrying on business under the trade name Messrs. Shuva Engineering Co., 29/B Govinda Ghosal Lane, Calcutta-25, 13/2 Russa Road East 2nd Lane, Calcutta-33 (1) (a); 56B(AL) (Central), 7-10-64 (b); Bronze bush bearings for sale (d).

3. Shri Manick Lal Chakravorty (Proprietor) carrying on business under the trade name Messrs. M. L. Chakravorty & Co., 101/1 Tollygunge Road, Calcutta-26 (a); 390A(AL) (Central), 9-10-64 (b); Metal stays for sale (d).

4. Sarbasri Sundarlal Saha, Girish Chandra Desai carrying on business under the trade name Messrs. General Stores Supply, G. T. Road, opposite Nuruddin Road, P. O. Asansol, Dist. Burdwan (a); 769A(AS) (Central), 24-9-64 (b); Paper, pencil, ink, pen, pen holder, alpin, jem clip, measuring tape, drawing papers, drawing pin, pipe fittings (c).

5. Shri D. M. Chowda carrying on business under under the trade name Messrs. D. M. Chowda, South Bazar, P. O. Ondal, Dist. Burdwan (a); 770A(AS) (Central), 30-9-64 (b); Timber, doors, windows (c); Timber, plant, machinery, spare parts and accessories, spirit and varnish for manufacturing doors and windows (d).

6. Shri Sunit Kumar Dutta carrying on business under the trade name Messrs. Usha Stores, G. T. Road, Murgasol, P. O. Asansol, Dist. Burdwan (a); 772A(AS) (Central), 6-10-64 (b); Hose pipe, electrical wire, rubber insulation cloth (c).

7. Shri S. C. Gregory carrying on business under the trade name Gregory & Co., G. T. Road, P. O. Asansol, Dist. Burdwan (a); 773A(AS) (Central), 8-10-64 (b); Butter, bacon, ham, sausages, lard, condensed milk, greeting cards, paper plates, paper napkins (c).

8. Messrs. Venus Electrical Industries Private Ltd., 45 Armenian Street, Calcutta (a); 1396A(AT) (Central), 26-9-64 (b).

9. Sarbasri Trambaklal Vakharia and Narendra Kumar Desai (Partners) carrying on business under the trade name Bharat Traders, 71 Canning Street, Calcutta (Room No. A-12) (a); 1397A(AT) (Central), 28-9-64 (b); Plastic goods (c).

10. Shri Kalap Nath Srivastava (Proprietor) carrying on business under the trade name Bharatiya Agency, 71 Canning Street (Room No. B-16), Calcutta (a); 1398A(AT) (Central), 1-10-64 (b); Locks and cutleries (c).

11. Sarbasri Shankarlal Sureka and Biswanath Pasari (Partners) carrying on business under the trade name S. B. Industries, 12 Rupchand Roy Street, Calcutta (a); 1399A(AT) (Central), 10-10-64 (b); Taper shank, twist drill and machine reamers (c).

12. Sarbasri Dilmohan Chand Mehta, Ganpatraj Mohnot, Arun Kumar Jain (minor) and Shrimati Vallabh Kumari Mehta (Partners) carrying on business under the trade name Pearl Industries, 14 Noormal Lohia Lane, 2nd floor, Calcutta (a); 1400A(AT) (Central), 10-10-64 (b).

13. Messrs. Mohamed Aslam and Muktar Ahmed carrying on business under the trade name Messrs. Crescent Rubber Industries, 13/1 New Tangra Road, Calcutta-15 (a); 867A(BH) (Central), 26-9-64 (b).

14. Shrimati Swadesh Bala Chawla carrying on business under the trade name Messrs. Diaphragms Ind., 202/1 Linton Street, Calcutta-14 (a); 868A(BH) (Central), 29-9-64 (b).

15. Shri Md. Shafique Kham, Sm. Sudrunnisa Khatoon carrying on business under the trade name Messrs. Sigma Rubber Industry, 8 South Tangra Road, Calcutta-46 (a); 869A(BH) (Central), 30-9-64 (b).

16. Messrs. Light Aircraft Services (P.) Ltd., 35 Chowringhee Road, Calcutta-16 (a); 870A(BH) (Central), 3-10-64 (b).

17. Shri Benode Behari Mondal carrying on business under the trade name Benode Behari Mondal, Peardoba, Bankura (a); 201A(BK) (Central), 28-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Firewood and wooden logs (d).

18. Shri Kirit Narayan Singh carrying on business under the trade name Kirit Narayan Singh, P. O. and Vill. Peardoba, Dist. Bankura (a); 202A(BK) (Central), 30-9-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Firewood and wooden logs (d).

19. Messrs. Burdwan Wholesale Consumers Co-operative Society Ltd., 3 B. C. Road, Burdwan (a); 226A(BN) (Central), 7-10-64 (b); Knitting wool (c).

20. Shri Bhanwarlal Bothra carrying on business under the trade name Messrs. Nirmal Motors, Ranirbagan, Berhampore, Murshidabad (a); 168A(BR) (Central), 7-10-64 (b); Motor parts (c).

21. Shri Chinta Haran Das carrying on business under the trade name Messrs. Chinta Haran Das Sahanagar, Lalbag, Murshidabad (a); 169A(BR (Central), 7-10-64 (b); Cement (c).

22. Messrs. Nalini Mohan Saha, Nirmalya Kumar Saha, Ranendra K. Saha and Saroj Basini Saha carrying on business under the trade name Saroj & Sons Alipurduar, Dist. Jalpaiguri (a); 333A(CB) (Central) 3-10-64 (b); Cashewnuts and peanuts (c).

23. Shri Prosanto Kumar Ghosh and Sm. Gita Sengupta carrying on business under the trade name N. P. Trading Co., 56/1 Canning Street, Calcutta (a); 1527A(CL) (Central), 19-9-64 (b).

24. Sarbasri Atma Ram H. Ahuja and Monohar Lal S. Ahuja carrying on business under the trade name Ahuson Plastic Industries, 55 Canning Street, B-39, 3rd floor, Calcutta-1 (a); 1530A(CL) (Central), 24-9-64 (b); Plastic rain coats, plastic county caps, plastic money wallets, plastic writing sets (c).

25. Md. Zafiruddin Siddiqi carrying on business under the trade name Messrs. Md. Zafiruddin Siddiqi, 110/1 Mahatma Gandhi Road, Calcutta (a), 1531A(CL) (Central), 24-9-64 (b); Old motor tyres and tubes, old motor wheel rims (c).

26. Shri Barison Mukherjee carrying on business under the trade name Barison Printing Works, 285 Bowbazar Street, Calcutta (a); 1534A(CL) (Central) 30-9-64 (b).

27. Shri Gopal Daga carrying on business under the trade name Luxmi Traders, 35 Ezra Street, Calcutta (a); 1537A(CL) (Central), 3-10-64 (b).

28. Sarbasri Srikishan Beriwala, Nawal Kishore Gupta and Gajanand Gupta carrying on business under the trade name Eastern Commercial Company, (Central), 6-10-64 (b).

29. Sarbasri Sudhir Kumar Maity, Sudharshan Maity carrying on business under the trade name Bengal Mirror Works, 16 Lower Chitpur Road, Calcutta (a); 1540A(CL) (Central), 7-10-64 (b); Glass (c).

30. Sarbasri Md. Idris, Md. Hanif, Md. Zakaria carrying on business under the trade name Naaz Card Board Box Mfg. Co., 150 Lower Chitpur Road, Calcutta (a); 1541A(CL) (Central), 8-10-64 (b); Iron wire, card board (d).

31. Messrs. Sohanlal Dage and Harish Chand Sharma carrying on business under the trade name Bharat Industrial Corporation, 138 Canning Street, Calcutta (ground floor) (a); 1776A(CR) (Central), 1-10-64 (b); Manufactured stone (chaki) (c).

32. Messrs. Laxmikant Kalyani, Prabhudas Mehta and Vasant Kumar Doshi carrying on business under the trade name Prabhat Hardware Supply Agency, 52 Netaji Subhas Road, 1st floor, Calcutta (a); 1777A(CR) (Central), 6-10-64. (b).

33. Messrs. Jasvantrai Narbheram Sheth and Suresh Chandra Narbheram Sheth carrying on business under the trade name S. Jasvant & Co., 40 Netaji Subhas Road, Calcutta (a); 1778A(CR) (Central), 7-10-64 (b).

34. Shri Bhajan Singh Nahar (Proprietor) carrying on business under the trade name Indian Industrial (Sales & Agencies) Corporation, 91 Netaji Subhas Road, Calcutta (a); 1779A(CR) (Central), 9-10-64 (b).

35. Shri Nagindas M. Thoria (Proprietor) carrying on business under the trade name Haresh Trading Co., 34 Netaji Subhas Road, Calcutta (a); 1780A(CR) (Central), 10-10-64 (b).

36. Messrs. Vikram Engineering (Private) Ltd., 16 Hare Street, Calcutta (a); 883A(EL) (Central), 26-9-64 (b).

37. Messrs. Calcutta United Engineers (Private) Ltd., 10 British Indian Street, Calcutta (a); 884A(EL) (Central), 7-10-64 (b).

38. Messrs. G. Agarwala, R. Agarwala, M. Agarwala, P. Agarwala, S. Agarwala, Rambilas Agarwala, Shayamlal Agarwala, Murarilal Agarwala and B. Agarwala carrying on business under the trade name The Indian Essential Oil Industries, 113 Sree Arabinda Road, Saikia, Howrah (a); 962A(HW) (Central), 28-9-64 (b); Raw materials other than declared goods for the manufacture of aniseed oil, calory seed oil, paper oil, clove oil, sandalwood oil, fenail oil (d).

39. Shri Ram Krishna Roy carrying on business under the trade name Messrs. R. K. Roy & Sons, 1 Deshpran Sashmal Road, Howrah (a), 963A(HW) (Central), 28-9-64 (b).

40. Shri Satya Ch. Payl carrying on business under the trade name Messrs. Es-Pe-Industries, 74 Saral Chatterjee Road (old 259 Circular Road), P. O. Santragachi, Howrah (a); 964A(HW) (Central), 28-9-64 (b).

41. Messrs. Ganesh Dolue and N. K. Hirani carrying on business under the trade name Steel & Tube Crafts, 64/3 Natabar Paul Road, Howrah (a); 965A(HW) (Central), 30-9-64 (b).

42. Messrs. Howrah Wholesale Consumers Co-operative Society Ltd., 12 Dr. P. K. Banerjee Road, Howrah (a); 966A(HW) (Central), 30-9-64 (b); Rice, pulses, spices, toilet goods, cocoanut oil, ghee and writing requisites (c).

43. Sm. Raj Kumari Devi carrying on business under the trade name Messrs. Howrah Steel Metal & Engineering Works, 242/1/11 G. T. Road North, Howrah (a); 967A(HW) (Central), 30-9-64 (b).

44. Messrs. P. C. Karak and S. C. Karuri carrying on business under the trade name Howrah Associated Pipe Fittings, 20 Srikishan Bhagat Lane, Howrah (a); 968A(HW) (Central), 9-10-64 (b); Raw materials other than declared goods for the manufacture of pipe fittings (d).

45. Md. Razzak carrying on business under the trade name Messrs. Md. Razzak & Sons, 41 Hamid Munshi Lane, Howrah (a); 969A(HW) (Central), 9-10-64 (b); C. i. scrap (c).

46. Shri Biplab Kr. Mullick carrying on business under the trade name Messrs. B. & M. Engineering Works, 17 Hem Chakraborty Lane, Howrah (a); 970A(HW) (Central), 9-10-64 (b); Raw materials other than declared goods for the manufacture of rice and mill machinery parts (d).

47. Messrs. Ajit Kr. Ghosh, Asim Kr. Ghosh, Asit Kr. Ghosh, Hemani Ghosh, N. K. Ghosh and Priti Rani Ghosh carrying on business under the trade name Druma Engineering Works, 207 Netaji Subhas Road, Howrah (a); 971A(HW) (Central), 9-10-64 (b); Raw materials other than declared goods for the manufacture of valves, cocks, bushes, bolts, nuts and machine parts (d).

48. Shri Sripati Ch. Saha carrying on business under the trade name Messrs. Central Pipe Fitting Stores, 100 Madhusudan Pal Chaowdhury Lane, Howrah (a); 972A(HW) (Central), 9-10-64 (b); Raw materials other than declared goods for the manufacture of pipe fittings (d).

49. Messrs. K. C. Roy and S. K. Polley carrying on business under the trade name Tube Fabricator, 157/1 Narasingha Dutta Road, Howrah (a); 973A(HW) (Central), 9-10-64 (b); Pipe fittings (c); Raw materials other than declared goods for the manufacture of pipe fittings (d).

50. Sm. Pana Devi Saraogi carrying on business under the trade name Messrs. Steelman Industrial Corporation, 135 Girish Ghosh Road, Ghusury, Howrah (a); 974A(HW) (Central), 9-10-64 (b); Iron and steell scrap (c).

51. Messrs. B. Agarwala, Debosahai Jindal, Madanlal Jindal, Omprokash Jindal, Shivram Jindal, Sitaram Jindal and Meena Devi Jindal carrying on business under the trade name Jindal Brothers, 4 Dharamtala Road, Belurmath, Howrah (a); 975A(HW) (Central), 9-10-64 (b); Pipe and pipe fittings (c).

52. Messrs. Kishordal Bharania, Atmaram Jindal and Ramawtar Singh Bharania carrying on business under the trade name Kishordal Omprokash, 129 Cotton Street, Calcutta (a); 1120A(JK) (Central), 26-9-64 (b).

53. Shri Bulakidas Vyas carrying on business under the trade name D K Trading Co., 8 Raja Brojendra Street, Calcutta (a); 1121A(JK) (Central), 26-9-64 (b); Drills (c).

54. Messrs. Rambagas Ranga, Srigopal Ranga carrying on business under the trade name Ranga Electric Trading Co., 23 Shiv Thakur Lane, Calcutta-7 (a); 1122A(JK) (Central), 26-9-64 (b); Electrical wires and cables (c).

55. Rajnikant Chhotalal Modi carrying on business under the trade name Royal Distributors, 6 Sukhlal Johuri Lane, Calcutta-7 (a); 1123A(JK) (Central), 3-10-64 (b); Cutlery (c).

56. Shri Gobindlal Das carrying on business under the trade name Messrs. National Enterprise, 37 Netaji Subhas Road, Calcutta (a); 1590A(LR) (Central), 29-9-64 (b).

57. Shri Anil Ranjan Dewanjee carrying on business under the trade name Messrs. Dewansons & Co., 12B Netaji Subhas Road, Calcutta (a); 1591A(LR) (Central), 30-9-64 (b).

58. Messrs. Chemico Cement Waterproofing Industries (Private) Ltd., 16 India Exchange Place, Calcutta (a); 1592A(LR) (Central), 30-9-64 (b).

59. Messrs. Nalikul Cold Storage (Private) Ltd., 33 Netaji Subhas Road, Calcutta (a); 1593A(LR) (Central), 1-10-64 (b).

60. Lamin Boards (Private) Ltd., 8/1 Gurudas Dutta Garden Lane, Calcutta (a); 1216A(MK) (Central), 1-10-64 (b).

61. Allahabad Merchandise Co. (Private) Ltd., 11/1 Canal East Road, Calcutta (a); 1218A(MK) (Central), 8-10-64 (b).

62. Shri Dhirajlal Chandarana (Proprietor) carrying on business under the trade name Messrs. Dhirajlal & Co., Sarju Prasad Road, Malda (a); 262A(ML) (Central), 25-9-64 (b); Biri leaves (c).

63. Shri Ramji Prosad Singh carrying on business under the trade name Ramji Prosad Singh, Tantigoria, P. O. and Dist. Midnapore (a); 490A(MN) (Central), 30-9-64 (b).

64. Messrs. Bimal Kumar Agarwalla, Ginia Devi Agarwalla carrying on business under the trade name Nirmal Trading Corporation, 178 Mahatma Gandhi Road, Calcutta 1034A(MR) (Central), 30-9-64 (b).

65. Messrs. Jhumarmal Agarwalla, Raj Karan Agarwalla carrying on business under the trade name Singhi Styles, 208 Mahatma Gandhi Road, Calcutta (a); 1035A(MR) (Central), 6-10-64 (b).

66. Messrs. Kartick Chandra Sen, Paresh Chandra Sen, Ganesh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen Rabindra Nath Sen, Biresh Chandra Sen carrying on business under the trade name D. Sen & Sons, 113A Monohardas Chawk, Calcutta (a); 1036A(MR) (Central), 6-10-64 (b).

67. Shri Sripada Chakraborty carrying on business under the trade name Jessore Celluloid Comb Mfg. Co., 11 Kumarpara Lane, Calcutta-42 (a); 837A(PG) (Central), 29-9-64 (b).

68. A. S. Dass & Co. (Private) Ltd., Taratala Road, Calcutta-53 (a); 838A(PG) (Central), 30-9-64 (b).

69. Sk. Saffiuddin carrying on business under the trade name Mannap Engineering Works, 79 Basanta Lal Saha Road, Calcutta-53 (a); 839A(PG) (Central), 30-9-64 (b).

70. Shri Satindra Mohan Roy carrying on business under the trade name Bivon Industries, 1 S. N. Roy Road, Calcutta-38 (a); 840A(PG) (Central), 30-9-64 (b).

71. Shri Ganga Prasad Shaw carrying on business under the trade name Bhagwandas Gangaprasad, 7 Mahesh Mukherjee Feeder Road, Ariadah, 24-Parganas (a); 841A(PG) (Central), 30-9-64 (b).

72. Shri Monindra Nath Sanyal carrying on business under the trade name Scab Engineering Corporation, 58/6 Prince Anwar Shah Road, Calcutta-45 (a); 842A(PG) (Central), 30-9-64 (b).

73. Business Forms Private Limited, 5 U. K. Dutta Road, Calcutta-28 (a); 843A(PG) (Central), 30-9-64 (b).

74. Shri Naresh Chandra Chakravarty carrying on business under the trade name Chemdyes Agencies, P-48 "B" Block, Bhangur Avenue, Calcutta-28 (a); 844A(PG) (Central), 30-9-64 (b); Dye-stuffs, caustic soda, bleaching powder, sodium hydrosulphite, sodium nitrite, sodium bisulphite, sodium sulphide, sodium bicarbonate, glauber salt, waltle extract and chestnut extract (c).

75. Shri Shyamal Kumar Das carrying on business under the trade name Shyamal Auto Works, Satish Chandra Basu Mallick Ghat Lane, P. O. Ariadah, 24-Parganas (a); 845A(PG) (Central), 6-10-64 (b).

76. Messrs. Sushmita Roy, Biswaranjan Roy, Sujata Roy and Nilima Roy carrying on business under the trade name Roy's Industrial Enterprises, 5 The Mall, Dum Dum, Calcutta-28 (a); 846A(PG) (Central), 7-10-64 (b).

77. Messrs. Sachipati Mukherjee and Surapati Mukherjee carrying on business under the trade name S. Mukherjee & Co., P-22/4 Radhabazar Street, Calcutta (a); 1166A(RB) (Central), 6-10-64 (b); Paper (c).

78. Shri Mohanlal Mohta carrying on business under the trade name Bharat Metal Corporation, 5 Jadulal Mallick Road, Calcutta-6 (a); 1162A(SH) (Central), 28-9-64 (b); Ferro-alloys, welding materials, non-ferrous metals (c).

79. Shri Nemi Chand Jain carrying on business under the trade name Bidhan Textiles, 112 Bidhan Sarani, Calcutta-4 (a); 1163A(SH) (Central), 30-9-64 (b); Ready-made garments (c).

80. Shri Narendra Kumar Bose carrying on business under the trade name Debee Electricals, 36 Baghbazar Street, Calcutta (a); 1164A(SH) (Central), 30-9-64 (b).

81. Messrs. Ram Gopal Goenka, Raj Kumar Phogla carrying on business under the trade name Indo Burma Trades Corporation, 19 Jorabagan Street, Calcutta (a); 1167A(SH) (Central), 3-10-64 (b); Vulcanised fibre sheets and tubes (c).

82. Messrs. Madan Gopal Chowdhury, Chittaranjan Chowdhury carrying on business under the trade name Timber & Timber Products, 67/24 Strand Road, Calcutta-6 (a); 1168A(SH) (Central), 3-10-64 (b). Timber, logs, firewood (c).

83. Shri Sajjan Kumar Agarwal carrying on business under the trade name Kumar Traders, 4/5 Jai Prasanna Singhee Lane, Calcutta (a); 1169A(SH) (Central), 3-10-64 (b); Component parts of electric fan and regulator (c); Machinery, tools, spares for manufacturing component parts of electric fan and regulator for use in the manufacture of component parts of electric fan and regulators (d).

84. Shri Kewal Chand Nahata carrying on business under the trade name Nahata Traders, 16 Jadulal Mullick Road, Calcutta-6 (a); 1170A(SH) (Central), 7-10-64 (b); Stainless steel utensils (c).

85. Shri Chhitor Mal Gupta carrying on business under the trade name Messrs. Allied Agencies (India), 10 Nirmal Chandra Street, Calcutta (a); 1649A(SL) (Central), 18-9-64 (b); Cocks and valves, mixtures, wastes couplings, chains, washers, plugs, stays, bolts and nuts, showers, towel rail pipe, guard rail, paper holders, shelves and brackets, traps, balls, soap con-

tainers, mirrors and cisterns, hinges, bath tubs, earthen and porcelain ware, pipes and pipe fittings, flexible tubes, tiles (c).

86. Shri Anare Lal Gupta carrying on business under the trade name Messrs. Anare Lal Gupta, 172 Bowbazar Street, Calcutta, Calcutta (1) (a); 144B(SL) (Central), 22-9-64 (b); Timber (c).

87. Shri Ranjan Mukherji carrying on business under the trade name Messrs. Elektrotechnika India, 8 Madan Street, Calcutta (a); 1650A(SL) (Central), 24-9-64 (b); Garlic powder and spray guns (c).

88. Messrs. Charu Chandra Mukherjee, Chittaranjan Bhattacharjee, Nanigopal Das and Satish Chandra Das (Partners) carrying on business under the trade name United Timber Corporation, Kuthirghat, Chandernagore, Hooghiy (a); 292A(SP) (Central), 29-9-64 (b); Raw materials, e.g., timber. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Doors and windows (ii) Wooden furniture (d); Timber (c).

89. Sm. Indrani Mukherjee (Proprietress) carrying on business under the trade name G. P. Indrani Engineering Works, Barasat, Chandernagore, Hooghly (a); 293A(SP) (Central), 29-9-64 (b); (1) Raw materials, (2) Machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Non-ferrous castings, non-ferrous alloys (d).

90. Sarbasri Benoy Kumar Jain and Ashok Kumar Jain (Partners) carrying on business under the trade name Neera, 1/A Chowringhee Road, Calcutta-13 (a); 925A(TL) (Central), 30-9-64 (b); Readymade garments (c).

91. Shri Ratan Kumar Poddar (Proprietor) carrying on business under the trade name Piki Trading Corporation, 5 Dharamtola Street, Calcutta (a); 926A(TL) (Central), 30-9-64 (b).

92. Sarbasri Bachan Singh Arora, Sardar Pritam Singh, Sunder Monohar Singh (Partners) carrying on business under the trade name Airlink Industrial Corporation, 6A Surendranath Banerjee Road, Flat No. 53B, Calcutta (a); 927A(TL) (Central), 3-10-64 (b); Radio, radio parts (c).

93. Shri Jiwatram B. Lalvani (Proprietor) carrying on business under the trade name Lalvani Plastic Works, 9 Nawab Abdur Rahaman Street, Calcutta (a); 928A(TL) (Central), 9-10-64 (b); Curios (c); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic flowers, novelties, photo albums (d).

94. Sarbasri Md. Shafi, Md. Yasin, Md. Amin, Mohidin and Abdul Rashid (Partners) carrying on business under the trade name Shaw Sons, 22/1 Chowringhee Road, Calcutta (a); 929A(TL) (Central), 9-10-64 (b); Woollen carpets (c).

S. K. BOSE, Commissioner.

No. 342 C. T.—29th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Sanitary & Plumbing Stores Ltd., (S) 146 Shyama Prosad Mukherjee Road, Calcutta (for) 138 Shyama Prosad Mukherjee Road, Calcutta, Calcutta (1) (a); 42B(AL) (Central), 5-2-62 (b); 28-9-64 (h).

2. Kamalpat Singh Doogar carrying on business under the trade name Messrs. Lotus Trading, 84/B Sambhunath Pandit Street, Calcutta, (A) 76 Purusatham Ray Street, Calcutta-1 (a); (S) 55B(AL) (Central) (for) 360A(AL) (Central) (b); 6-10-64 (h).

3. Messrs. Indian Oxygen Limited, 5 Mayurbhanj Road, Calcutta-23, (S) Asansol at Gopalpur G. T. Road (West), Asansol (for) Burnpur, (S) 34 Banbehari Bose Road, Howrah (for) Ram Krishnapur Ghat Road, Howrah, (A) Madhusudan Mukherjee Road, Khardah, Sevok Road, Siliguri, 48/1 Diamond Harbour Road, Calcutta (a); 7B(AL) (Central), 28-6-57 (b); (A) Liquified petroleum gases and accessories, liquid oxygen, compressed oxygen and dissolved acetylene (c); 6-10-64 (h).

4. Messrs. Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta (a); 2A(AL) (Central), 16-5-57 (b); (A) Cranes, components of (i) Jute machinery, (ii) Coal cutting and haulage machinery, (iii) Air compressors and (iv) Road rollers after the word casting (d); 9-10-64 (h).

5. Messrs. Benarshilal Ganeriwala and Satyanarayan Goenka carrying on business under the trade name Gouridutt Chotelal, P. O. Raniganj, Dist. Burdwan (a); 47A(AS) (Central), 28-6-57 (b); (A) Groundnut oil and cuminseed (c); 22-9-64 (h).

6. (S) Messrs. Trilokinath, Anil Kumar and Protap Chandra (Partners) carrying on business under the trade name Messrs. Trilokinath Protapchandra (for) Messrs. Trilokinath and Protap Chandra, Domodaha, P.-s. Salampur, P. O. Mihijam, Dist. Burdwan (a); 686A(AS) (Central), 19-10-62 (b); 26-9-64 (h).

7. Messrs. Sagarmal Suhasaria and Kishanlal Suhasaria carrying on business under the trade name Piramal Sagarmal, P. O. Barakar, Dist. Burdwan (a); 4A(AS) (Central), 21-6-57 (b); (A) Vegetable products (c); 28-9-64 (h).

8. Sarbasri Satnam Singh, Darshan Singh, Tarlok Singh, Gurubachan Singh, Hardish Singh, Ujal Singh carrying on business under the trade name Burnpur Finance Co., Burnpur Road, P. O. Burnpur, Dist. Burdwan (a); 761A(AS) (Central), 27-8-64 (b); (A) Sewing machine (c); 8-10-64 (h).

9. Shri Khim Chand Ujamshi Shah carrying on business under the trade name Bharati Surgical and Medical Agency, 71 Canning Street, Calcutta (a); 562A(AT) (Central), 8-7-57 (b); (A) Medical and scientific instruments and appliances, hospital stores (c); 30-9-64 (h).

10. (S) Messrs. Chunilal Porwal, Misrilal Porwal Bhikam Chand Porwal, Fate Chand Jain, Chittaranjan Bhattacharjee carrying on business under the trade name Swastik Trading Co. (for) Messrs. Jaichand Jain, Chunilal Porwal, Misrilal Porwal and Bhikam Chand Porwal carrying on business under the trade name Mansukh and Porwal (Overseas), 14 Noormal Lohia Lane, Calcutta (a); 1144A(AT) (Central), 6-6-58 (b); 1-10-64 (h).

11. Shri Devichand Attarwala carrying on business under the trade name Dipak Agency, 10/1 Portuguese Church Street, Calcutta, (A) 55 Canning Street, Calcutta (a); (S) 101B(AT) (Central), 1-10-64 (for) 842A(AT) (Central) (b); 1-10-64 (h).

12. (S) Sarbasri Jamnadas Chakubhai, Kishore Kumar (alias Bharat Kumar) Chhagonlal Hiralal Bhanji Manek and Sm. Jaya Gouri Ratilal (Partners) carrying on business under the trade name V. C. Lalji & Co. (for) Sarbasri Lalji Vithalji, Jamnadas Chakubhai, Sm. Mukta Gouri Ratilal (Partners) carrying on business under the trade name V. C. Lalji & Co., 4 Rupchand Roy Street, Calcutta (a); 22A(AT) (Central), 1-7-57 (b); 3-10-64 (h).

13. Messrs. Vitta Subbaiah Setty, Vitta Srinevasulu, Vitta Venugopal (minor) and Vitta Vasanta Sena (minor) carrying on business under the trade name Vitta Subbaiah Setty & Co., 8 Amratola Street, Calcutta (a); 1372A(AT) (Central), 4-5-64 (b); (A) Cottons and oil (c); 6-10-64 (h).

14. (S) Smt. Saraswati Debi Agarwalla, Smt. Anandi Debi Agarwalla, Smt. Savitri Debi Agarwalla and Shri Kailash Bagaria (Partners) carrying on business under the trade name Bagaria Commercial Co. (for) Smt. Saraswati Debi Agarwala, Smt. Anandi Debi Agarwala and Smt. Savitri Debi Agarwalla (Partners) carrying on business under the trade name Bagaria Commercial Co., 1 Rupchand Roy Street, Calcutta (a); 757A(AT) (Central), 30-8-57 (b); 8-10-64 (h).

15. Shri Saraswati Debi carrying on business under the trade name Kedia & Sons, 17 Armenian Street, Calcutta (a); 1165A(AT) (Central), 14-3-61 (b); (A) Umbrella parts and accessories (c); (A) Umbrella parts and accessories (d); 9-10-64 (h).

16. (S) Messrs. Likhmichand Mundra, Bhairudan Mundra, Ramlal Mundra, Prayagchand Mundra, Ram Kishan Mundra and Mangiram Mundra carrying on business under the trade name Jewanram Likhmichand (for) Messrs. Likhmichand Mundra and Bhairudan Mundra carrying on business under the trade name Jewanram Likhmichand, 12 Noormal Lohia Lane, Calcutta, 39 Armenian Street, Calcutta (a) 23B(AT) (Central), 3-7-57 (b); 9-10-64 (h).

17. Messrs. Kundan Trading Co. Ltd., 12 Noormal Lohia Lane, Calcutta, 13 Noormal Lohia Lane Calcutta, P-14 C. I. T. Scheme Lane, 1, Calcutta (a) 74B(AT) (Central), 30-11-60 (b); (A) Umbrella ribs (c); (A) Raw materials, umbrella ribs, umbrella handles, umbrella tubes for the purpose of manufacture of umbrella (d); 9-10-64 (h).

18. Messrs. Chhajuram Ladia, Dharmal Ladia Debidutta Ladia, Bishambharlal Ladia, Pannalal Jhunjhunwala and Sanwalram Jhunjhunwala carrying on business under the trade name Modern Malleable Casting Works, 12 Noormal Lohia Lane, Calcutta (a); 1074A(AT) (Central), 31-12-57 (b); (A) Raw materials: (1) Ball hook, (2) Ball link, (3) U. Clevis, (4) Horn holder for the purpose of manufacture of Hardware fittings (for) Tension strings comprising the following components: (1) U-Clevis, (2) Horn holder type ball link, (3) Tower side arcing horn, (4) Socket eye (horn holder type), (5) Link side arcing horn, (6) Strain clamp. Consumable stores, viz., Fire clay for manufacture of malleable cast iron castings (c); 9-10-64 (h).

19. (S) Shri Kabir Chand Baid Mehata carrying on business under the trade name Messrs. Rubber & Chemicals (for) Messrs. Saradindoo Banerjee and Kabir Chand Baid Mehata carrying on business under the trade name Rubber & Chemicals, 6/1 Sarat Chatterjee Avenue, Calcutta-29 (a); 758A(BH) (Central), 10-12-63 (b); 8-10-64 (h).

20. Messrs. Balan Menon, K. C. Chacko carrying on business under the trade name Messrs. Emsy Agencies, 155 Shyama Prosad Mukherjee Road, Calcutta-26 (a); 844A(BH) (Central), 23-7-64 (b); (A) Scented betel nut (c); 8-10-64 (h).

21. Messrs. Sundar Gopal Dutta and Purusottom Dutta (Partners) carrying on business under the trade name Messrs. Sundar Gopal Dutta, Purusottom Dutta, Hatoodewan, Burdwan (a); 59A(BN) (Central), 31-7-57 (b); (A) G. p. sheets, g. c. sheets and b. p. sheets (c); 8-10-64 (h).

22. Messrs. Manindra Nath Kundu and Fatick Chandra Kundu carrying on business under the trade name Kundu Stores, Alipurduar, Dist. Jalpaiguri (a); 229A(CB) (Central), 16-8-58 (b); (A) G. I. buckets (c); 25-9-64 (h).

23. (S) Messrs. Niranjanlal Agarwalla and Ramesh Chandra Agarwalla carrying on business under the trade name Shree Bejoy Stores (for) Messrs. Mangilal Agarwalla, Niranjanlal Agarwalla and Guljarilal Agarwalla carrying on business under the trade name Mangilal Guljarilal, Alipurduar, Dist Jalpaiguri (a); 159A(CB) (Central), 7-4-58 (b); (D) Cement (c); 6-10-64 (h).

24. (S) Navin Chandra Mansukhlal Mehta, Tushar Kant Natvarlal Mody, Dhirajlal Nagardas Shah, Jagadish Chandra Chimanlal Mody and Sm Madhu Kanta R. Mehta carrying on business under

the trade name Shah & Mody (Calcutta) (for) Messrs. Navin Chandra Mansukhlal Mehta, Dhirajlal Nagardas Shah, Tushar Kant Natavarlal Mody and Jagdish Chandra Chimanlal Mody carrying on business under the trade name Shah & Mody (Calcutta), 51 Ezra Street, Calcutta (a); 1175A(CL) (Central), 10-6-64 (b); 18-9-64 (h).

25. Messrs. C. Doctor & Co. (Private) Ltd., (S) 286 Bepin Behari Ganguli Street (for) 3 Bentinck Street, Calcutta (a); (S) 1528A(CL) (Central) (for) 538A(RB) (Central) (b); 19-9-64 (h).

26. Shri Pradyut Kumar Guha and Sm. Bandana Das carrying on business under the trade name Messrs. Machine Equipment Distributors, 57B Chittaranjan Avenue, Calcutta (a); 1382A(CL) (Central), 14-2-62 (b); (A) Engine (c); 19-9-64 (h).

27. Sayaji Mills Ltd., carrying on business under the trade name Maize Products, (S) 286 Bepin Behari Ganguly Street, Calcutta (for) 3 Bentinck Street, Calcutta (a); (S) 1529A(CL) (Central) (for) 472A(RB) (Central) (b); 19-9-64 (h).

28. Messrs. Dolatrai Himatlal Mehta and Pravinchandra Mohanlal carrying on business under the trade name The Metal Parts Manufacturing Co., 36 Ezra Street, Calcutta (a); 1388A(CL) (Central), 3-9-63 (b); (A) Brass connectors, screws (c); (A) Raw materials, machinery, spare parts, consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machinery parts, radio parts, automobile parts, electrical accessories, brass door and window fittings, brass bolts, brass nuts, brass washers, brass screws (d); 21-9-64 (h).

29. Messrs. Bhupendra Provin Chandra O Doshi, Liladhar O. Doshi, Surendra Kumar Jain, Piaralal Jain and Sudarshan Kumar Jain carrying on business under the trade name Messrs. Starlite Industries, (S) 44 Ezra Street, Calcutta (for) 6 Janki Devi Jalan Road, Lilooah, Howrah (a); (S) 1532A(CL) (Central) (for) 766A(HW) (Central) (b); 26-9-64 (h).

30. Shri K. N. Daftary carrying on business under the trade name Messrs. Natwarlal N. Daftary, 46 Ezra Street, Calcutta (a); 354A(CL) (Central), 2-7-57 (b); (A) Small handicrafts for house adornment and inositol (c); 26-9-64 (h).

31. Messrs. Narayanji Khaton Shethia, Kesharbai Narayanji Shethia, Jitandra Narayanji Shethia, Hansa Jitendra Shethia, Narendra Narayanji Shethia and Sita Narendra Shethia carrying on business under the trade name East & West Agencies, 36 Ezra Street, Calcutta (a); 1363A(CL) (Central), 5-7-63 (b); (A) Enamelled wire (c); 26-9-64 (h).

32. (S) Md. Sadiq, Md. Umar, N. Hussain and A. Hasan carrying on business under the trade name Md. Sadiq Md. Umar (for) Messrs. Md. Sadiq Md. Umar, 52 Phears Lane, Calcutta, Calcutta (a); 740A(CL) (Central), 25-4-58 (b); 28-9-64 (h).

33. Sarbasri Shashikant Bhaichand Shah, Ashvin Kumar Hasmukhlal, Jayant Kumar Bhaichand and Ramesh Chandra Maganlal Shah carrying on business under the trade name Messrs. Chandrakant & Co., (S) 55 Canning Street, 3rd floor, "B" Block, Room 80, Calcutta (for) 9 Amratolla Lane, Calcutta (a); (S) 1533A(CL) (Central) (for) 1274A(AT) (Central) (b); 29-9-64 (h).

34. Shri Satya Pal Arya carrying on business under the trade name Messrs. Arya Chemical Works, (S) 8 Gangadhar Babu Lane (for) 28 Chittaranjan Avenue, Calcutta (a); (S) 1535A(CL) (Central) (for) 1005A(SL) (Central) (b); 1-10-64 (h).

35. (S) Shri Champalal Saraogi carrying on business under the trade name Messrs. Jugal Kishore Champalal (for) Messrs. Jugal Kishore Champalal, 132/1 Harrison Road, Calcutta (a); 5A(CL) (Central), 18-5-57 (b); 1-10-64 (h).

36. Messrs. Hoylis Paints Ltd., (S) 11 Rabindra Sarani, 5th floor, Calcutta (for) 2 Mangoe Lane, Calcutta (a); (S) 1536A(CL) (Central) (for) 51A(EL) (Central) (b); 3-10-64 (h).

37. Shri Mani Kant Sheth carrying on business under the trade name Messrs. Sheth Bros., (S) 55 Canning Street, 2nd floor, Room No. 17, Calcutta (for) 7 Bartolla Street, Calcutta (a); (S) 1538A(CL) (Central) (for) 1079A(JK) (Central) (b); 3-10-64 (h).

38. Messrs. P. Chatterjee & Co. (Private) Ltd., 53 Ezra Street, Calcutta, (A) 23A Raja Nabakrishna Street, Calcutta (a); (S) 109B(CL) (Central) (for) 498A(CL) (Central) (b); 3-10-64 (h).

39. Shri Anantaray K. Sheth carrying on business under the trade name Western Importers Corporation, 35 Ezra Street, Calcutta (a); 1260A(CL) (Central), 7-9-62 (b); (A) Hydraulic jacks (c); 3-10-64 (h).

40. Sarbasri E. M. Hassan, Mohamed Altaf and Shaikh Mohamed Sadiq carrying on business under the trade name United Shoe Material Co., 12 Lower Chitpur Road, Calcutta (a); 1524A(CL) (Central), 14-9-64 (b); (A) (1) Sole polish black, (2) Upper polish black, (3) Ground heel tips, (4) Case hides (printed), (5) Eyelets, (6) Printed dhori, (7) Buttons (shoe material) (c); 7-10-64 (h).

41. Sarbasri Deendayal Sarda and Hemraj Sarda carrying ono business under the trade name Messrs. Cavalry Industries Corpn., 55 Canning Street, Calcutta (a); 1497A(CL) (Central), 25-6-64 (b); (A) (1) High speed drill, (2) Brass rods, (3) Phos. bronze sheet, (4) Copper and zinc sheet, (5) Screws, (6) Nuts (c); 9-10-64 (h).

42. (S) Shri Shivjee J. Suraiya, Shri Anandji J. Suraiya, Shri Kalyanji J. Suraiya, Shri Sailesh Vijoysinji Suraiya carrying on business under the trade name J. K. & Sons (for) Shri Shivji J. Suraiya, Shri Anandji J. Suraiya, Shri Kalyanji J. Suraiya, Shri Ratan Singh J. Suraiya carrying on business under the trade name J. K. & Sons, 165 Lower Chitpur Road, Calcutta (a); 63A(CL) (Central), 11-6-57 (b); 10-10-64 (h).

43. (S) Shri Nainsey Govindji, Sm. Kishori Bhatia, Sm. Vandana Suraiya, Shri Rajendra Suraiya and Shri Vinoy Suraiya carrying on business under the trade name East Coast Agencies (for) Nainsey Govindji, Sm. Kishori Bhatia, Sm. Vandana Suraiya and Shri Rajendra Suraiya, a minor represented by the natural guardian and father Shri K. J. Suraiya carrying on business under the trade name East Coast Agencies, 165 Lower Chitpur Road, Calcutta (a); 1245A(CL) (Central), 25-7-62 (b); 10-10-64 (h).

44. Shri Ramnath Bajoria, Gobind Prosad Bajoria and Jagdish Prosad Bajoria carrying on business under the trade name Messrs. Chemical Corporation of Bengal, (S) 55 Canning Street, 3rd floor, Room 53, Calcutta (for) 95 Manohardas Street, Calcutta (a); (S) 1542A(CL) (Central) (for) 797A(RJ) (Central) (b); 10-10-64 (h).

45. Messrs. Ganga Manufacturing Co. Ltd., (S) 11 Rabindra Sarani, Calcutta (for) 7 Council House Street, Calcutta (a); (S) 1543A(CL) (Central) (for) 488A(EL) (Central) (b); 10-10-64 (h).

46. Messrs. Krishan Kumar Goel and Ratan Lal Agarwala carrying on business under the trade name Messrs. Nav Bharat Supply Stores, 89 Netaji Subhas Road, Calcutta (a); 1701A(CR) (Central), 2-3-64 (b); (A) Pipe and pipe fittings (c); 26-9-64 (h).

47. (S) Shri Monoharlal Bansal (Proprietor) carrying on business under the trade name Sudershan Paper Mart, 145/1 Old Chinabazar Street, Calcutta (for) Sudershan Paper Mart, 167 Old Chinabazar Street, Calcutta (a); 1175A(CR) (Central), 14-5-59 (b); 26-9-64 (h).

48. Messrs. Asian Marketing Co., Ltd., 38 Netaji Subhas Road, Calcutta (a); 1039A(CR) (Central), 6-2-58 (b); (D) Hardwares, mill stores and small tools, (A) Tools after the words shaftings (c); 28-9-64 (h).

49. Messrs. Metal Import (Private) Ltd., 135 Canning Street, Calcutta (a); 1661A(CR) (Central), 30-10-57 (b); (A) Tabular steel poles and sanitary and water pipe (c); 29-9-64 (h).

50. Messrs. Pioneer Oriental Industries (Private) Ltd., 39 Strand Road , Calcutta (a); 869A(CR) (Central), 13-8-57 (b); (A) Spring (c); 30-9-64 (h).

51. Messrs. Mansukhlal Z. Gandhi, Rasik Lal Z. Gandhi, Nagindas Zavarchand Gandhi and Bharat Kumar Zavarchand Gandhi carrying on business under the trade name R. M. Gandhi & Co., 71A Netaji Subhas Road, Calcutta (a); 1622A(CR) (Central), 15-6-63 (b); (A) Hose pipe fitting, clamps, rubber washers (c); 30-9-64 (h).

52. Shri Sukhdebdas Haralalka, Naranarayan Haralalka carrying on business under the trade name Messrs. Haralalka Stores, 6 Sineas Lane, Calcutta, Calcutta (1) (a); (S) 98B(CR) (Central) (for) 96B(CR) (Central) (b); 1-10-64 (h).

53. (S) Messrs. Nabin Chandra D. Gandhi, Shanta Ben Kantilal Udani (Partners) carrying on business under the trade name Kamlesh Industrial Corporation, 138 Canning Street, Calcutta (for) Messrs. Chhotalal Nyalchand Badani and Shanta Ben Kantilal Udani (Partners) carrying on business under the trade name Kamlesh Industrial Corporation, 138 Canning Street, Calcutta (a); 1551A(CR) (Central), 19-10-62 (b); 1-10-64 (h).

54. (S) Shri Tarapada Ghosh, Kartick Chandra Ghosh, Gangaram Ghosh and Anil Kumar Ghosh carrying on business under the trade name Messrs. Sankar Hardware Stores (for) Balai Chandra Ghosh, Shankar Prosad Ghosh and Tarapada Ghosh carrying on business under the trade name Messrs. Sankar Hardware Stores, 79 Netaji Subhas Road, Calcutta (a); 1481A(CR) (Central), 14-3-62 (b); 3-10-64 (h).

55. Messrs. Srinarayan Khemka and Shyamsunder Khemka carrying on business under the trade name Anand Commercial Co., 16 Bonfield Lane, Calcutta, (A) 6 Clive Row, Calcutta (a); (S) 99B(CR) (Central) (for) 1143A(CR) (Central) (b); 3-10-64 (h).

56. Shri Kantilal T. Udani (Proprietor) carrying on business under the trade name K. D. K. Trading Corporation, 138 Canning Street, Calcutta (a); 1424A(CR) (Central), 5-7-61 (b); (A) Teak wood board, round block, bottom switch, electric cable, detofix powder, brass link clip, lamp, tube light, midget connector, screws, brass pin, bolts, nuts, carbon brushes, conduit and flexible pipe, cork sheets, asbestos sheets and packings, chain pulley block, balance, pressure gauges, welding rods (c); 6-10-64 (h).

57. (S) Shri Banshidhar Nag (Proprietor) carrying on business under the trade name Messrs. Reform Engineering Corporation (for) Messrs. B. D. Nag, Samir Kumar Bose and Saroj Kumar Bose carrying on business under the trade name Messrs. Reform Engineering Corporation, 34 Strand Road, Calcutta (a); 1261A(CR) (Central), 22-12-59 (b); 3-10-64 (h).

58. Messrs. Chamanlal Shaw, Thokur Prosad Show and Hari Shankar Prosad Show carrying on business under the trade name Jagat Narayan Bhagwandas, 71A Netaji Subhas Road, Calcutta (a); 1652A(CR) (Central), 5-9-63 (b); (A) Roller chain and its parts, sprocket wheel (c); 8-10-64 (h).

59. Sm. Gaverbai Sobhag Chand, Ful Chand Nanalal Shah and Bul Bul Nanalal Shah carrying on business under the trade name Colliery Equipment and Spares, 135 Canning Street, Calcutta (a); 1705A(CR) (Central), 21-2-64 (b); (A) Super enamelled copper wire (c); 8-10-64 (h).

60. Sm. Santa Ben Patel (Proprietress) carrying on business under the trade name Gujrat Hardware Stores, 138 Canning Street, Calcutta (a); 601A(CR) (Central), 1-7-57 (b); (A) Optical frames and lenses (c); 9-10-64 (h).

61. (S) Messrs. Jugal Kishore Agarwala, Ramkumar Agarwala and Santlal Agarwala (Partners) carrying on business under the trade name Shree Tibet Stores (for) Shri Jugal Kishore Agarwala (Karta, Hindu undivided family) carrying on business under the trade name Shree Tibet Stores, Kalimpong (a); 327A(DJ) (Central), 17-9-58 (b); 6-10-64 (h).

62. (S) Messrs. Jugal Kishore Agarwala, Ramkumar Agarwala and Santlal Agarwala (Partners) carrying on business under the trade name Sinhal Medical & General Stores (for) Shri Krishna Kumar Daga (Proprietor) carrying on business under the trade name Ramnarayan Daga & Sons, Kalimpong (a); 27A(DJ) (Central), 10-7-57 (b); 6-10-64 (h).

63. Messrs. Mohanlal & Omprakash (Partners) carrying on business under the trade name Haryana Stores, Kalimpong (a); 377A(DJ) (Central), 25-8-62 (b); (A) Shopping bags, combs, soap cases, playing cards and its plastic containers (c); 8-10-64 (h).

64. Messrs. Shyam Sunder Saraf, Radheyshyam Saraf and Ramgopal Saraf (Partners) carrying on business under the trade name Saraf Brothers, Kalimpong, (1) Naya Bazar, Siliguri, (2) Calcutta (a);

3B(DJ) (Central), 12-6-57 (b); (A) Dolomite, bentomite, graphite, china clay, red oxide, gunny bags, jute twine, jute caddis, jute thread waste, woollen carpets, natural essential oil (c); 8-10-64 (h).

65. Messrs. Vijoy Iron (Private) Ltd., 2 Church Lane, Calcutta (a); 632A(EL) (Central), 1-7-60 (b); (A) G. c. sheets, g. p. sheets (c); 3-10-64 (h).

66. Messrs. Parmeshrilal Saraogi and Bijoy Kumar Saraogi carrying on business under the trade name Parmeshrilal Saraogi, 3 Mangoe Lane, Calcutta (a); 731A(EL) (Central), 27-3-62 (b); (A) Polish, thinner, kusum seeds (c); 7-10-64 (h).

67. Messrs. Navaratan Mull Banthia, Surkaran Banthia and Kanaiya Lal Banthia carrying on business under the trade name Banthia Brothers, 95 Dharamtala Road, Salkia, Howrah, (A) Calcutta (1) (a); (S) 95B(HW) (Central) (for) 453A(HW) (Central) (b); 18-9-64 (h).

68. Shrimati Parmeshwari Devi Khaitan and Shri Giridhargopal Khaitan carrying on business under the trade name Deepak Rubber Industries, 36 Chakpara Road, Liluah, Howrah (a); 718A(HW) (Central), 8-9-62 (b); (A) Reclaim rubber for the manufacture of rubber goods (d); 18-9-64 (h).

69. Messrs. Umashankar Agarwala, Raghunath Prasad Jhunjhunwala and Sreegopal Malsisaria carrying on business under the trade name Messrs. Krishna Industries, 63 G. T. Road, Liluah, Howrah (a); 320A(HW) (Central), 25-10-57 (b); (A) Hessian cloth (c); 18-9-64 (h).

70. Sarbasri Narain Wadhumal Notani, Vasantrai Rupani, Probash Chandra Sen, Gulab Gopal Das Keswani, Parasram Gopaldas Keswani, Ram Gopaldas Keswani and Jhamatmal T. Wadhwani carrying on business under the trade name Messrs. Asia Electric Co., (S) J4 Howrah Industrial Estate, P. O. Baltikuri, Howrah (for) 35 Chittaranjan Avenue, Calcutta (a); (S) 961A(HW) (Central) (for) 1551A(SL) (Central) (b); 22-9-64 (h).

71. Messrs. The Bengal Iron Works (Private) Ltd., 16/2 Chatterjeepara Lane, Howrah (a); 96A(HW) (Central), 1-7-57 (b); (A) Electric motors, starter and accessories, i. c. engines with accessories and spare thereof bulb, roller, bush bearings, pipe, pipe fittings including valves, cocks, gauges and metres, packing materials, rubber goods and equipments, stationery and miscellaneous stores, engineering and electrical instruments, roller and their accessories (c); (S) Raw materials other than declared goods for manufacture of the goods for sale of electric pumps (for) Bolts, nuts, rivets, non-ferrous metals, chemicals, tools, implements, machinery parts, electrical motor, oil, greese, hardware, ball bearing, petrol, diesel engine (d); 24-9-64 (h).

72. Shri Ardhendu Sekhar Hazra carrying on business under the trade name Messrs. Nihar Engineering Concern, 3/3A Badan Ray Lane, Howrah (a); 844A(HW) (Central), 16-12-63 (b); (A) M. s. pipe fittings, cast iron fittings, brass moulding (c); Insert "M. s. pipe fittings, cast iron fittings, brass moulding" after the word "cock and valves" (d); 24-9-64 (h).

73. Messrs. Sitaram Jaiswal and Sreeram Jaiswal carrying on business under the trade name North India Automobiles, 6 Kings Road, Howrah (a); 845A(HW) (Central), 20-12-63 (b); (A) Iron scraps, machinery parts (c); 29-9-64 (h).

74. (S) Messrs. Kshetra Mohan Halder and Phani Bhusan Halder carrying on business under the trade name B. K. Rope Works (for) Messrs. Kshetra Mohan Halder, Padma Rani Halder and Phani Bhusan Halder carrying on business under the trade name B. K. Rope Works, Kona, P. S. Bally, Howrah (a); 765A(HW) (Central), 9-3-63 (b); 8-10-64 (h).

75. Messrs. Hind Overseas (Private) Ltd., 7 Narayanprosad Babu Lane, Calcutta (a); 520A(JK) (Central), 31-7-57 (b); (D) Hard coke and pig iron "in consumable stores", (A) Coal and coke, firewood, lubricants, sand, chemicals, minerals, greases, gases "in consumable stores" (d); 28-9-64 (h).

76. (S) Messrs. Harish Chandra Gupta, Ram Prokash Agarwala, Subhas Chandra Agarwala and Ram Kumar Agarwala, father and natural guardian of and on behalf of minor Shri Hiralal Agarwala carrying on business under the trade name Kanhiram Guganmall (for) Shri Harish Chandra Gupta and Sm. Rama Devi carrying on business under the trade name Kanhiram Guganmall, 402 Upper Chitpore Road, Calcutta-7 (a); 546A(JK) (Central), 31-7-57 (b); 6-10-64 (h).

77. Shri Bhanuprosad Rungta (Proprietor) carrying on business under the trade name Messrs. B. P. Rungta & Co., 20 Maharshi Debendra Road, Calcutta (a); 1067A(JK) (Central), 9-12-63 (b); (A) G. i. wires (c); 6-10-64 (h).

78. Messrs. Lakshminiwas Jhunjhunwala, Benarashi Devi Jhunjhunwala (Partners) carrying on business under the trade name Bengal Bag Co., 136 Cotton Street, Calcutta (a); 159A(JK) (Central), 27-6-57 (b); (A) Ferro silicon (c); 7-10-64 (h).

79. Shri Ramratan Bondia (Proprietor) carrying on business under the trade name Messrs. K. B. Traders, 122 Cotton Street, Calcutta (a); 1088A(JK) (Central), 27-12-61 (b); (A) Insulating bricks, fire bricks (c); 7-10-64 (h).

80. Messrs. Muralidhar Tripathi, Ramasankar Mishra carrying on business under the trade name Shree Tarak Chemical, 16 Bysack Street, Calcutta (a); 960A(JK) (Central), 2-4-62 (b); (A) Sulphuric acid (c); 10-10-64 (h).

81. Shri Nand Kishore Agarwalla (Proprietor) carrying on business under the trade name Messrs. National Trading Co., Siliguri, Darjeeling (a); 458A(JP) (Central), 31-12-60 (b); (A) Tea, tea chests, spices (c); 26-8-64 (h).

82. Sm. Sugani Devi Saria and Madanlall Saria carrying on business under the trade name Messrs. Hindusthan Trades Corporation, 13 Indian Exchange Place, Calcutta, 2nd floor (a); 1546A(LR) (Central), 25-5-64 (b); (A) Perforated steel strip (c); 26-9-64 (h).

83. Messrs. Jayashree Textiles Industries Ltd., 15 Indian Exchange Place, Calcutta, (A) Additional place of business, P46A C. I. T. XLV, Radhabazar Lane, Calcutta (a); 3B(LR) (Central), 13-6-57 (b); 29-9-64 (h).

84. (S) The Harmutty Tea Co. Ltd. (for) Messrs. Harmutty Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 770A(LR) (Central), 5-12-57 (b); 30-9-64 (h).

85. (S) The Makum (Assam) Tea Co. Ltd. (for) Messrs. Makum Tea Co. Ltd., 21 Netaji Subhas Road, Calcutta (a); 768A(LR) (Central), 5-12-57 (b); 30-9-64 (h).

86. (S) Sarbasri Husainee F. Hararwalla, Nooruddin F. Hararwala, Saifuddin F. Hararwala, Abbas A. Abuwalla, Mazhar Abbasbhai Jewaji, Mehfuzabai and Hussanibhay Tayabally Nanderbarwalla carrying on business under the trade name Messrs. Senfaiz Company (for) Sarbasri Husainee F. Hararwalla, Nooruddin F. Hararwalla, Saifuddin F. Hararwalla, Mehfuzabai, Abbas A. Abuwalla, Mazhur Abbasbhai Jewaji and Hussenibhay Tayebally Nanderbarwalla carrying on business under the trade name Messrs. Senfaiz Company, 20 Netaji Subhas Road, Calcutta (a); 366A(LR) (Central), 12-7-57 (b); 1-10-64 (h).

87. Shrimati Dayarani Mukherjee, Shri Sontosh Kumar Banerjee, Shri Bankim Chandra Chatterjee and Shri Pradipta Kumar Mukherjee carrying on business under the trade name Messrs. Medfood Sales Corporation, 109 Acharya Profulla Chandra Road, Calcutta (a); 1088A(MK) (Central), 16-7-63 (b); (A) Hicks clinical thermometer (c); 26-9-64 (h).

88. (S) Sarbasri Hiralal Khanna, Ganesh Prasad Khettry and Kanaiyalal Khettry carrying on business under the trade name Messrs. Janakalyan Hosiery (for) Shri Hiralal Khanna (Proprietor) carrying on business under the trade name Messrs. Janakalyan Hosiery, 10/2 Vivekananda Road, Calcutta (a); 63A(MK) (Central), 22-6-57 (b); 1-10-64 (h).

89. Messrs. Goodman & Co. (India) Private Ltd., (S) 30A Canal East Road, Calcutta (for) 38 Netaji Subhash Road, Calcutta (a); (S) 1217A(MK) (Central) (for) 999A(CR) (Central) (b); 6-10-64 (h).

90. Messrs. Hari & Mahesh (Private) Ltd., 48 Jatindra Mohan Avenue, Calcutta (a); 1153A(MK) (Central), 28-1-64 (b); (A) Sulphuric acid (c); 7-10-64 (h).

91. Shri Madhukar M. Mody carrying on business under the trade name Messrs. Madhukar M. Mody, (S) 58 Upper Chitpore Road, Calcutta (for) 58 Upper Circular Road, Calcutta (a); 113A(MK) (Central), 27-6-57 (b); (A) Adhesive (c); 8-10-64 (h).

92. (S) Sarbasri Sree Kishan Jhabar, Magniram Bajaj and Balkishore Jhabar (Partners) carrying on business under the trade name Messrs. Bharmal Dwarika Prosad, Kalitola, English Bazar, Malda (for) Sarbasri Sree Kishan Jhabar, Magniram Bajaj, Balkishore Jhabar and Dwarka Prosad Maheswari (Partners) carrying on business under the trade name Messrs. Bharmal Dwarika Prosad, Kalitola, English Bazar, Malda (a); 19A(ML) (Central), 28-6-57 (b); 3-10-64 (h).

93. Shri Dhanu Ratan Guin and Jamini Kanta Guin carrying on business under the trade name Midnapore Musical Mart, Barabazar, P. O. & Dist. Midnapore, (A) Branch shop: Holding Nos. 64 and 65, Barabazar, P. O. and Dist. Midnapore (a); (S) 26B(MN) (Central) (for) 271A(MN) (Central) (b); (A) Radio parts (d); 6-10-64 (h).

94. Sarbasri Radheshyam Gupta and Ramnaresh Gupta carrying on business under the trade name Traders, 189 Chandnichak, P. O. Kharagpur, Dist Midnapore a); 29A(MN) (Central), 3-8-57 (b); (A Oil cakes (c); 10-10-64 (h).

95. (S) Messrs. Takhatmall Mundra (Karta, Hindu undivided family) consisting of himself, his wife and his sons, Hanumandas Mundra, Asharam Mundra Girdharilal Mundra, Lachminarayan Mundra, Bhatmal Mundra, Jainarayan Mundra and Satyanarain Mundra (minor) carrying on business under the trade name Takhatmal Hanumandas (for) Messrs. Bhatma Mundra, Takhatmal Mundra carrying on business under the trade name Takhatmal Hanumandas, 18(Mahatma Gandhi Road, Calcutta (a); 11B(MR (Central), 27-6-57 (b); (D) Umbrella ribs and umbrella parts (c); 6-10-64 (h).

96. Messrs. Madanlal Mahaware and Mukand Kishore Mahaware carrying on business under the trade name Nityanand Mahaware, 228 Mahatma Gandhi Road, Calcutta (a); 614A(MR) (Central) 20-8-57 (b); (A) Moong (c); 10-10-64 (h).

97. (S) Messrs. Kantilal Narayan Patel, Gopal Narayan Patel, Narayan Virji Patel and Jivraj Somji Patel carrying on business under the trade name Calcutta Timber Mart (for) Messrs. Kantilal Narayan Patel and Gopal Narayan Patel carrying on business under the trade name Calcutta Timber Mart, 105/1 Biren Roy Road (West), Bakultala, Calcutta-8 (a) 824A(PG) (Central), 31-7-64 (b); 26-9-64 (h).

98. (S) Shri P. Krishnan Nair carrying on business under the trade name Hindusthan Wood & Metal Industries (for) Messrs. C. G. Gopala and P Krishnan Nair carrying on business under the trade name Hindusthan Wood & Metal Industries, 1/211 Gariahat Road, Jodhpur Park, Calcutta-31 (a); 641A(PG) (Central), 31-7-62 (b); 29-9-64 (h).

99. (S) Shri Lala Prasad carrying on business under the trade name Messrs. Bhola Prasad Lalla Prasad, Purulia (for) Shri Bhola Prasad Lala Prasad and Jamuna Prasad carrying on business under the trade name Messrs. Bhola Prasad Lalla Prasad, Purulia (a); 37A(PR) (Central), 10-7-57 (b); 3-10-64 (h).

100. Sarbasri Gouri Shankar Dikshit, Chandra Kishore Dikshit and Ramsunder Dikshit carrying on business under the trade name Messrs. Maikulal Misra & Co., N. C. Das Gupta Road, Purulia, P. O & Dist. Purulia (a); 321A(PR) (Central), 7-8-64 (b); Insert after slate, cornflour, custard powder, press ink, sauce, lime juice, hair oil (c); 3-10-64 (h).

101. Shri Amritlal Gandhi, Shri Rasiklal Karia and Shri Brijlal Karia carrying on business under the trade name Messrs. Pujara & Co., Adra, P. O. Adra, Dist. Purulia (a); 1A(PR) (Central), 10-7-57 (b). Insert after soda ash, dhupbati, toilet goods, coffee (c); 3-10-64 (h).

102. (S) Messrs. Prabhashankar Purushottam Joshi and Amritlal Jagannath Parkhani carrying on business under the trade name Joshi & Co., 33 Canning Street, Calcutta-1 (for) Joshi & Co., 33 Canning Street, Calcutta, (A) Calcutta (1), Howrah (1) (a); (S) 86B(RB) (Central) (for) 27A(RB) (Central) (b); 26-9-64 (h).

103. (S) Messrs. Santosh Kumar Chakravorty, Prithwish Kumar Chakravorty and Jyotsna Rani Devi carrying on business under the trade name Power & Electricalls Co., 14/2 Old Chinabazar Street, Calcutta (for) Shri Prithwish Kumar Chakravorty carrying on business under the trade name Power & Electricals Co., 14/2 Old Chinabazar Street, Calcutta (a); 349A(RB) (Central), 5-7-57 (b); 29-9-64 (h).

104. (S) Messrs. Jadupati Biswas, Jyoti Biswas, Swapan Kumar Biswas and Jyotsna Biswas carrying on business under the trade name Great Eastern Fire-arms Co., 23 Lallbazar Street, Calcutta (for) Shri Jadupati Biswas (Proprietor) carrying on business under the trade name Great Eastern Firearms Co., 23 Lallbazar Street, Calcutta (a); 255A(RB) (Central), 1-7-57 (b); 30-9-64 (h).

105. Messrs. Padmanabhan Parameswaran, Kantilal Manilal Desai, Pradip Bhattacherjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); 1120A(RB) (Central), 24-2-64 (b); (A) Plastic chrome ore, oxalic acid (c); 3-10-64 (h).

106. Shrimati Kantaben Patel carrying on business under the trade name Nirjan & Co., 14/2 Old Chinabazar Street, Calcutta (a); 592A(RB) (Central), 15-11-57 (b); (A) Turmeric (c); 3-10-64 (h).

107. (S) Dr. (Mrs.) Saraswati Arora, M.B.B.S. carrying on business under the trade name Pioneer Card Board Box Manufacturing Co. (for) Shri Bhimsain Arora carrying on business under the trade name Pioneer Card Board Box Manufacturing Co., 10 Ezra Street, Calcutta (a); 326A(RB) (Central), 5-7-57 (b); 7-10-64 (h).

108. Shri Omprakash Goyle carrying on business under the trade name Ashok Trading Company, P-7 Mission Row Extension, Calcutta-1 (a); 449A(RB) (Central), 20-7-57 (b); (A) Key chain (c); 10-10-64 (h).

109. Shri Shibumal Agarwala, Shri Rangilal Agarwala and Shri Deepchand Agarwala (Partners) carrying on business under the trade name Messrs. Shiboomull Deepchand, (S) 30/31 Kalakar Street, Calcutta (for) 135 Canning Street, Calcutta (a); (S) 70B(RJ) (Central) (for) 1144A(CR) (Central) (b); 26-9-64 (h).

110. Shri Radhashyam Agarwala (Proprietor) carrying on business under the trade name Messrs. Poddar Trading Co., 65 Cotton Street, Calcutta (a); 657A(RJ) (Central), 6-12-57 (b); (A) Channels, r. s. beams, g. p. sheets, g. c. sheets, colled rolled black, plain sheets, plates, angles, tees and rounds (c); (D) Millmade cloth, gunny bag, thread, kirana, woollen goods, hosiery goods and rice and paddy (c); 26-9-64 (h).

111. Shri Bishanlal Agarwal, Shri Bhamprakash Agarwal (Partners) carrying on business under the trade name Messrs. R. B. Industrial Corporation, 31A Mullick Street, Calcutta (a); 908A(RJ) (Central), 14-7-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bolt, nut, screw, galvanized hook, washer (d); 26-9-64 (h).

112. (S) Messrs. Satyesware Samanta and Asit Kumar Samanta carrying on business under the trade name Siddheswari Hosiery Factory (for) Messrs. Siddheswari Hosiery Factory, 113 Beniatolla Street, Calcutta-5 (a); 140A(SH) (Central), 11-7-57 (b); 26-9-64 (h).

113. (S) Sm. Chandra Kumari Bhartia carrying on business under the trade name Suppliers Corporation (for) Messrs. Suppliers Corporation, 2A Jadulal Mullick Road, Calcutta (a); 52A(SH) (Central), 28-6-57 (b); (A) Cotton mill machineries and spare parts thereof expeller and ghanies spare parts (c); 28-9-64 (h).

114. Messrs. Sitaram Agarwala, Ramanand Agarwala, Bishambhar Dayal Agarwala, Tulshiram Agarwala and Basanti Devi Agarwala carrying on business under the trade name Bharatiya Steel Industries, (S) 207 Maharshi Debendra Road, Calcutta (for) 72 Girish Park North, Calcutta (a); (S) 1165A(SH) (Central) (for) 1106A(MK) (Central) (b); 1-10-64 (h).

115. Messrs. Chatterjee & Co. (Engineers) Ltd., (S) 85 & 85/1 B. T. Road, Calcutta (for) 3A Sen Lane, Calcutta (a); SH/2103A, 22-7-52 (b); 1-10-64 (h).

116. Sarbasri Shiv Prosad Ghuwalewale, Jiwanram Parasram Puria and Hari Kishan Parasram carrying on business under the trade name Industrial Stores Corporation, (S) 50 Manick Bose Ghat Street, Calcutta (for) P-12/2 Dehi Serampur Road, Calcutta (a); (S) 1166A(SH) (Central) (for) 887A(TL) (Central) (b); 1-10-64 (h).

117. Messrs. Govindram, Chanderbhan Das, Tikam Das, Lachhmandas carrying on business under the trade name Messrs. Lalwani Radio Corporation, 6/3 Madan Street, Calcutta (a); 19A(SL) (Central), 31-5-57 (b); (A) Dadio, radio accessories, battery charger accessories, meters and transformer accessories, tools, wire and cables (c); 18-9-64 (h).

118. Messrs. Ananda Bazar Patrika (Private) Ltd., 6 Sooterkin Street, Calcutta (a); 778A(SL) (Central), 10-2-58 (b); (D) After the words "in the manufacture of Newspaper" (d); 18-9-64 (h).

119. Sarbasri Biswanath Mukherjee, Krishna Gopal Chatterjee, Saroj Ranjan Banerjee carrying on business under the trade name Messrs. Janata Rubber Distributors, 4 Chandney Chawk Street, Calcutta (a); 1519A(SL) (Central), 19-9-62 (b); (A) Motor parts (c); 21-9-64 (h).

120. Messrs. P. G. R. Mechanical Manufacturers (Private) Ltd., 77/2 Dharamtolla Street, Calcutta (a); 788A(TL) (Central), 17-11-62 (b); (A) Spring type caps and r. c. locks-Indian (c); 26-9-64 (h).

121. Messrs. State Trading Corporation of India (Private) Ltd., (S) 13 Lindsay Street, Calcutta (for) 32 Dalhousie Square South, Calcutta (a); (S) 75B(TL) (Central) (for) 100B(EL) (Central) (b); (A) Mutton tallow (c); 26-9-64 (h).

122. (S) Shri Sheikh Mohamad Yusuf (Proprietor) carrying on business under the trade name Messrs. India Paper Products, 15 Haji Mohammed Mohsin Square, Calcutta (for) Shri Sheikh Mohamad Yusuf (Proprietor) carrying on business under the trade name Messrs. Indian Paper Products, 15 Haji Mohammed Mohsin Square, Calcutta (a); 874A(TL) (Central), 22-2-64 (b); 26-9-64 (h).

123. Messrs. Shroff Chemicals (Private) Ltd., 3 Rafi Ahmed Kidwai Road, Calcutta (a); 916A(TL) (Central), 7-8-64 (b); (A) Polythene carboy, frig wool, jute cloth with tar and polythene lining (c); 28-9-64 (h).

124. Sarbasri Nasiruddin Mullick, Jamaluddin Mullick (Partners) carrying on business under the trade name Messrs. Yacoob Mullick & Sons, B-13 New Market, Calcutta (a); 909A(TL) (Central), 24-7-64 (b); (A) Paper plate and glass (c); 3-10-64 (h).

125. Messrs. International Combustion (India) Private Ltd., 101 Park Street, Calcutta-16 (a); 667A(TL) (Central), 28-6-57 (b); (A) Syntron electric magnetic vibrators, vacseal pump, conveyor belt troughing idlers, return idlers for belt conveyors, conveyor pulleys, buckets for conveyor, fabricated steel work for conveyors, trestless, gantries, stringers, deeking plates, components of above 14 machineries (d); 6-10-64 (h).

126. (S) Messrs. Timber Crafts (Private) Ltd. (for) Sm. Labanya Prova Das Gupta (Proprietress) carrying on business under the trade name Messrs. Bharat Timber Agency, 23 Chaulpatty Road, Calcutta (a); 901A(TL) (Central), 27-6-64 (b); 7-10-64 (h).

127. (S) Shri Kali Kumar Sarkar and Chobi Sarkar (Partners) carrying on business under the trade name Messrs. S. K. B. Industries (for) Shri Kali Kumar Sarkar (Proprietor) carrying on business under the trade name Messrs. S. K. B. Industries, 12/C Ananda Palit Road, Calcutta (a); 651A(TL) (Central), 3-3-61 (b); 8-10-64 (h).

128. Shri D. L. Jhangiani, Shri J. T. Jagtiani, Shri H. G. Jangiani, Shri G. M. Jhangiani (Partners) carrying on business under the trade name Messrs. United Importers Corporation, 26 Chowringhee Road, Calcutta (a); 237A(TL) (Central), 13-7-57 (b); (A) Pressure cooker (c); 8-10-64 (h).

129. Mr. C. A. Willner carrying on business under the trade name C. A. Willner & Co., 15 Richmond Road, Bangalore-1 (a); (S) 19A(CS) (Central) (for) 196A(AL) (Central) (b); 29-9-64 (h).

130. Messrs. Francis Klein & Co. (Bombay) Private Ltd., Shale Building, Bank Street, Bombay-1 (a); 20A(CS) (Central) (for) 279A(AL) (Central) (b); 29-9-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 343 C. T.—29th October 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of registration certificates.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Manji Panchan Patel (Proprietor) carrying on business under the trade name A. M. Patel & Sons, P. O. Asansol, Dist Burdwan (a); 478A (AS) (Central), 29-8-59 (b); Timber, props, bamboo (c); Timber (e); 25-9-64 (f).

2. Shri Biswanath Agarwalla carrying on business under the trade name Binod Kumar & Co., 12 Rupchand Roy Street, Calcutta (a); 435A (AT) (Central), 28-6-57 (b); Betelnuts, spices, old newspaper, camphor (c); 6-10-64 (h),

3. Messrs. Basanti Auto Stores., G. T. Road, Burdwan (a); 89A (BN) (Central), 25-10-57 (b); Motor parts, accessories (c); 8-10-64 (h).

(4). A. Abdul Gani & Co., 29 Colootola Street, Calcutta (a); 963A (CL) (Central), 23-9-59 (b); Raw hides and skins (c); 21-9-64 (h).

5. Messrs. Harkisandas B. Shah, Chunilal B. Shah, Karsandas B. Shah and Vrajlal B. Shah carrying on business under the trade name Messrs. Greentose Corporation (India) of 37 Strand Road, Calcutta (a); 36A (CR) (Central), 18-6-57 (b); Ball bearings, roller bearing, thrust bearing, plammer bearing, copper bearing, link belt bearings, pulleys, gear boxes, asbestos, packings, insulation materials, electric motors, trolleys, trolley wheels, v. belt, 85% magnesia composition, refrigeration oil, spring buffers, steel, reed, sand papers, cotton waste, steel wire ropes, hacksaw blades, canes and carees barnets, steel strings, calcium carbonate, peforuled steel strings, chains, pulley blocks (c); For use in manufacturing (i) Raw materials; (ii) Plant machinery, spare parts (iii) Consumable stortes and pulleys (d); 25-9-64 (h).

6. Messrs. Hanuman Prasad Saraf and Nath Mull Saraf carrying on business under the trade name Vinod Engineering Works, 34 G, T. Road, Lilluah, Howrah (a); 834A (HW) (Central), 26-6-57 (b); Steel furniture (c); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below: (i) Furniture (d); 26-9-64 (h).

7. Messrs. Hiralal Sethi Pannalal Sethi (Partners), carrying on business under the trade name Hiralal

annalal, 70 Nalini Seal Road, Calcutta (a); 674A (K) (Central), 7-1-58 (b); Raw jute and hessian); 30-9-64 (h).

8. Shri Jamunaprosad Gupta, Karta of Hindu nited family carrying on business under the trade ame Messrs, Harlal Jamunaprosad, 29A Sir Hariram oenka Street, Calcutta (a); 447A (JK) (Central), 5-7-57 (b); Non-ferrous and ferrous metal, grain eds, pulses, oil, oil cakes, brans by-products, sks, gunny bags, twins, spices (c); 3-10-64 (h).

9. Shri Pannalal Agarwalla (Proprietor) carrying business under the trade name Messrs. Crown rt Press, 34/1A Jellatola Street, Calcutta (a); 29A (MK) (Central), 14-8-57 (b); Calendar (c), (1) aw materials, (2) Plant, machinery, spare parts id accessories, other than declared goods, (3) onsumable stores. Provided that all goods r which exemption from payment of sales tax is aimed are intended for use in the actual proces manufacture of the goods named below: Pictures id calendar for sale (d); 7-10-64 (h).

10. Shri Hiralal Agarwal, Shri Pannalal Agarwal, ri Kailash Nath Agarwal and Shrimati Anaro evi (Partners) carrying on busin ss under the ade name Messrs. Jai Hind Calendar Manufacturing ., 34/1A Jelhatola Street, Calcutta (a); 328A (MK) entral), 14-8-57 (b); Printing matter and calendar (c):) Raw materials, (2) Plant, machinery, spare rts and accessories, other than declared goods,) Consumable stores, Provided that all goods r which exemption from payment of sales tax claimed are intended for use in h actual ocess of manufacture of the goods named below: inting matter and calendar (d); 9-10-64 (h).

11, Shri Dinesh Chandra Sharma (Proprietor) rrying on business under the trade name Messrs, inesh Hosiery, 23 Baranashi Ghosh Street, Calcutta (a); 941A (MK) (Central), 3-1-63 (b); Labels r use in any process in the manufacture of siery goods for sale (d); 10-10-64 (h).

12. Sarbashri Gulab Chand Baderia and Lal tand Baderia carrying on business under the ade name Baderia Brothers, 25/26 Railway Market, haragpur, Midnapore (a); 163A (MN) (Central), -5-59 (b); Wooden electrical fittings (c); 26-9-64).

13. Shri Dev Raj Wadhera (Proprietor) carrying business under the trade name Messrs. Kashmir esents, 82 Ripon Street, Calcutta (a); 650A (TL) entral), 27-6-57 (b); Provisions oilman stores (c); -9-64 (h).

14. Nani Gopal Majumder (Proprietor) carrying business under the trade name Messrs. Bengal rfumery & Chemicals Works, 1/2 Sura 2nd Lane, lcutta (a); 558A (TL) (Central), 12-12-59 (b);) Raw materials, (2) Plant, machinery, spare rts and accessories, (3) Consumable stores, rovided that all goods for which exemption om payment of sales tax is climed are intended r use in the actual process of manufacture of e goods named below: (i) Sealed box of sothi od and corn flour (d); 29-9-64 (h),

S. K. BOSE, Commissioner.

No. 344 C.T. 29th October 1964. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer under taking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N O 321491 to N O 321500	Messrs. Chungta & Co., Kalimpong. 335A(Ed) (Central).
(2) N-225 [illegible]	Messrs. Ramkissen Daga & Sons, Kalimpong. 77A(Ed) (Central).
(3) N O 342344	Messrs. Sencrose Products, 10 Crooked Lane, Calcutta. 194A(EL) (Central).
(4) N/O 406501 and N O 406502	Messrs. Jenn & Co. Ltd., 12 Mission Row, Calcutta 1. 133(R3) (Central).
(5) N O-14 6530	Narsinglal Das Agarwalla & Sons, 65 1 Mahadhi Debendra Road, Calcutta. 95(SH) (Central).

S. K. BOSE, Commissioner.

No. 345 C.T. 29th October, 1964. In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the Rule 27A of the Bengal Sales Tax Rules :

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N 414221 to N-414225 ..	Messrs. Bahadurmal Dulichand, 39 Armenian Street, Calcutta. 347A(VT) (Central).
(2) N 906791 and N-906795 ..	Messrs. S. N. Sircadhar & Co., Rup Narayan Road, Cooch Behar. 312A(CB) (Central).
(3) N-059401 to N 059410 ..	Messrs. General Store Co., 48 Ezra Street, Calcutta. 46A(CL) (Central).
(4) N-123132 to N-123150 ..	Messrs. Associated British Machine Tool Makers (India) Ltd., 6 Old Post Office Street, Calcutta-1. 137A(EL) (Central).
(5) N-176401 to N-176425 ..	Messrs. Chrulia Coal Co. Ltd., Chartered Bank Buildings, Calcutta. 25A(LR) (Central).
(6) N-269143 to N 269150 ..	Messrs. Sukhani Plastic Industries, 259 Chittaranjan Avenue, Calcutta. 549A(MK) (Central).
(7) N/054502 to N 054525 ..	Messrs. Steel Supply Corporation, 167 Chittaranjan Avenue, Calcutta. 155A(MK) (Central).

S. K. BOSE, Commissioner.

No. 17817 C. T.—22nd October 1964.—Shri Gopal Chandra Chakrabarty, Commercial Tax Officer, Grade II, of Esplanade Charge, has been allowed earned leave for 30 days from 26th October 1964 to 24th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17932 C. T.—26th October 1964.—Shri Asoke Ranjan Chatterjee, Commercial Tax Officer, Grade II, of Purulia Charge, was allowed earned leave for six days from 7th September 1964 to 12th September 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 17933 C. T.—26th October 1964.—Shri Bimal Behari Lahiri, Commercial Tax Officer, Grade II, of Bhowanipur Charge, has been allowed earned leave for twenty-seven days from 4th November 1964 to 30th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

No. 18181 C. T.—30th October 1964.—Shri Manindra Kumar Bhattacherjee, Commercial Tax Officer, Grade II, of Rajakatra Charge, has been allowed earned leave for twenty-seven days from 4th November 1964 to 30th November 1964 under rule 167(a) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYANA 12] THURSDAY, DECEMBER 3, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 346 C. T.—5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Raghu Nath Singh carrying on business under the trade name Messrs. Raghu Nath Singh, P-6 Chetla Railway Siding, Calcutta-27 (a); AL/1040A, 26-10-64 (b); Coal (d).

2. Shri Bireswar Chakraborty carrying on business under the trade name Messrs. Bedding Corner, 100A Shyama Prosad Mukherjee Road, Calcutta-26 (a); AL/1041A, 26-10-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bedding, (ii) Mosquito curtain (c); Bed cover, cloth, rubber cloth and umbrella (d).

3. Shri Biswa Nath Mondal carrying on business under the trade name Messrs. Excel Mechanical Industries, 26 Peary Mohan Roy Road, Calcutta-27 (a); AL/1042A, 26-10-64 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Components and part of electric starters (c).

4. Sarbasri Nirmal Kumar Dutta, Salil Kumar Dutta and Amal Kumar Dutta carrying on business under the trade name Messrs. P. L. Dutta & Sons, 4A Rakhal Das Addya Road, Calcutta-27 (a); AL/1043A, 28-10-64 (b); (1) Raw materials, (2) Plant machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Doors, (ii) Windows, (iii) Wooden furniture (c); Timber (d).

5. Sarbasri Shew Prakash Narayan Sukla and Shew Swarup Narayan Sukla (Partners) carrying on business under the trade name Prakash Pen House, 71 Canning Street, Room No. F-7, Calcutta (a); AT/3996A, 24-10-64 (b); Pen, pen-stand, ink, ball pen, refill, pen parts, ball pen parts, refill parts and calling bell (d).

6. Shri Amritlal Shah (Proprietor) carrying on business under the trade name Jain Plastic Industries, 19 Armenian Street, Calcutta (a); AT/3997A, 28-10-64 (b); Plastic powder, polythene and alkathene, polystyrene, plastic solution and thinner dyes and colour and acitad (d).

7. Messrs. Lachmandas Udharam Gulrajani, Chimandas Udharam Gulrajani carrying on business under the trade name Messrs. O. K. Stores, 113/1B Rash Behari Avenue, Calcutta-29 (a); BH/3708A, 27-10-64 (b); Garments, brassieres, handkerchieves and socks (d).

8. Shri Girdharlal Chanderbhan Chawla, Mrs. Nirmal Malhotra, Rajib Chawla, Miss Saloni Chawla, Vivek Chawla carrying on business under the trade name Messrs. Ransal Rubber Industries, 202/1 Linton Street, Calcutta-14 (a); BH/3709A, 28-10-64 (b); Rubber beltings and rubber components of earth moving machines and automobiles (d).

9. Ramprakshpal Chowdhury, Ratni Devi Chowdhury, Kamal Kumar Chowdhury, Sushil Kumar Chowdhury, Ramesh Kumar Chowdhury, Prem Kumar Chowdhury carrying on business under the trade name Ramrakshpal Chowdhury, 108 Stephen House, Dalhousie Square East, Calcutta (a); EL/3671A, 24-10-64 (b); R. s. joists, m. s. rounds, m. s. shaftings, m. s. plates, m. s. angles, m. s. sheets (d).

10. Messrs. Bibharani Konar, Chandi Ch. Chatterjee, Maharani Kower and Sushil Kr. Das carrying on business under the trade name West Bengal Engineering Works, 65 Sree Krishna Vakat Lane, Howrah (a); HW/2854A, 28-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Grease, machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings (c); Pipe fittings (d).

11. Sarbasri Govindji Pragji Thakkar and Chhaganlal Keshavji Thakar carrying on business under the trade name Eastern Mercantile Co., 2 Clive Ghat Street, Calcutta (a); LR/3613A, 8-10-64 (b); Grease, soluble cutting oil, mineral oil, engine oil, gear oil, cylinder oil, spindle oil (d).

12. Shri Anil Baran Ghosh carrying on business under the trade name Industrial Handling Equipments, 7 Swallow Lane, Calcutta (a); LR/3614A, 9-10-64 (b); (1) Raw materials, (2) Plant machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Conveyor (c); Ball bearing, roller bearing, blocks, sockets (d).

13. Shri Ramjilal Jalan carrying on business under the trade name Calcutta Steel Agency, 5A Clive Ghat Street, Calcutta (a); LR/3615A, 10-10-64 (b); Nickel chrome steel, carbon steel, m. s. rod, m. s. wires, m. s. plates, bright steel bars (d).

14. Shri Bholanath Das carrying on business under the trade name Messrs. Nishan Factory, 72 Vivekananda Road, Calcutta (a); MK/3805A, 24-10-64 (b); (1) Raw materials—B. P. steel: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel suit case and trunks for sale (c).

15. Shri Anil Kumar Jain and Shri Prem Nath Beri carrying on business under the trade name Messrs. Behar Timber Industries, 15/1C Nirode Behari Mallick Road, Calcutta (a); MK/3806A, 26-10-64 (b); Wooden planks (d).

16. Shri Gosto Behari Dey carrying on business under the trade name Gosto Dey, Bongaon Road, Kanchrapara, 24-Parganas (a); PG/3102A, 9-10-64 (b); Raw materials, consumable stores, e.g., coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea, sweetmeats and cooked foods (c).

17. Shri Raghunath Singh carrying on business under the trade name Singh Biscuit Company, Rishi Bankim Chandra Road, Gouripur, Naihati, 24-Parganas (a); PG/3103A, 9-10-64 (b); Raw materials, consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below. Breads and biscuits (c).

18. Messrs. Promud Chandra Ghosh, Tulsi Prasad, Kanhaiyalal, Lachhiram Jain, Banawarilal and Srinivas carrying on business under the trade name Commercial Concern, 17 Old Chinabazar Street, Calcutta (a); RB/1498A, 27-10-64 (b); Crockeries cutleries, glassware and filters (d).

19. Messrs. Sellwell (India) Private Ltd. carrying on business under the trade name Sellwell (India) Private Ltd., 9 Lallbazar Street, Calcutta (a); RB/1499A, 27-10-64 (b); Vynatile flooring, adhesives and tracing cloth (d).

20. Messrs. Noakhali Machine Tools (Private) Ltd. carrying on business under the trade name Noakhali Machine Tools (Private) Ltd., 53 Radhabazar Lane, Calcutta (a); RB/1500A, 28-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Engine lathes (c).

21. Shri Jagannath Prosad Gupta carrying on business under the trade name Messrs. Calcutta Metal Works, 8 Raja Subodh Mullick Square, Calcutta (a); SL/4242A, 26-9-64 (b); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below Steel ingot, bush, rod, penion, dice for sale (c).

22. Sarbasri Sunil Ranjan Singha, Nirapada Nandy, Kanai Lal Bose carrying on business under the trade name Messrs. Mohendra Nath Singha & Co., 160/161 Chandney Chawk, Calcutta (a), SL/4243A, 28-9-64 (b); Chisels, spanners, wrenches, pliers planes, bite, hand drills, breast drill, callipers, divider, compass, hand saw, hacksaws, auger, gimlet, steel and metallic tapes, bovel square, mason's square, plastering trowels, plumbob, levels, marking gauge, mortise gauge, marking awl, brsdwal, chisel handles, hammer handles, nail seller, nail punch, centre punch, leather punch, wad punch, side cutter, nipper, revolving punch, turpon, foot rule, steel rule, stone, files and rasps, cramps, bench seves, bench holdfast, cluepot, oil can, tool pad, screw, drivers, screw plates, twist bite, taps and dies, tube cutter, mallets, vices, pincers, top cutter for planes, spoke sheaves, glass cutter, allen keys, soldering iron, bit gauge, gauges, metre box, tool box, bench stop, carpenters pencils, chaser, chopper, axes, putty knive, shave hook, bladesfor-saws, scraper, dutch hoes, grinders, pokers, shovels, blower, tracing wheels, tag lefter, nuts and bolts, nipples, saw sets (d).

23. Shri Paritosh Kumar Sircar carrying on business under the trade name Messrs. Scientific Supply Agency, 185 Bepin Behari Ganguly Street, Calcutta (a); SL/4244A, 28-9-64 (b); Ampules, empty glass tubes, scientific glass wares card board boxes and wooden boxes (d).

24. Sarbasri Sailendra Prosad Ghosh, Santa Prasad Ghosh, Sakti Pada Ghosh carrying on business under the trade name Messrs. Ghosh Brothers, 151 Chandney Chawk Street, Calcutta (a); SL/4245A, 29-9-64 (b); Hinges, screws, bolts, nuts, washers, socket bolts, tower bolts, door bolts, glass brackets, arms, towel brackets, towel rails, curtain rails, curtain rods, curtain brackets, sliding rail, sliding locks, door locks, metre locks and handles, door closure, door spring, door stopper, carpenter's tools, mason's tools, measuring tapes and rules, self brackets, guard rails, night latch, drawer, drawer locks, cupboard, locks, door viewer, knob rings, pulleys steel files, wood files, emery cloth, sand paper, chair wheel, chair spring, box joint, lead stay, cesement stay, window hooks, window handles, casters, hand drill, pad lolcks, glaze cords, brass chain, rawl plugs, nail, buffer, nail puller, claw hammer, safety hinges, fittings for furnitures, doors and windows (d).

25. Shri Premendu Bikas Sen carrying on business under the trade name Messrs. Building & Steel Corporation, 33 Chittaranjan Avenue, Calcutta (a); SL/4247A, 30-9-64 (b); Compression testing machines, vibrators, floor polishing machines, grout pump, electric motors, pump, diesel engine, petrol engine, lathe machine, slotting machine, drill machine, grinding machine (d); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Imersion concrete vibrators, externals vibrators (c).

26. Shri Poonam Chand Agarwal carrying on business under the trade name Messrs. Poonam Trading Co., 133C Dharamtolla Street, Calcutta (a); SL/4249A, 1-10-64 (b); Electrodes, rods, holders, cables, brush (d).

27. Sarbasri Banku Behari Chakraborty, Sudhir Chandra Bera, Amiya Kumar Chakraborty carrying on business under the trade name Messrs. D. S. A. Trading Concern, 32 Serpentine Lane, Calcutta (a); SL/4250A, 1-10-64 (b); Raw materials: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: "Packing boxes" Grates, planks (c); Packing boxes (d).

28. Sarbasri B. K. Gooyee, Tarun Ghosh, Tusher Ghosh carrying on business under the trade name Messrs. A. T. Gooyee, 157B Dharamtola Street, Calcutta (a); SL/4251A, 1-10-64 (b); Motor parts, accessories, paints, kerosene, rexine, channels, black sheets (d).

29. Shri Radha Shyam Sen (Proprietor) carrying on business under the trade name R. S. Sene & Co., Imanbazar, Hooghly (a); SP/1689A, 6-10-64 (b); Stone metals and stone chips (d).

30. Shri Hare Krishna Koyal (Proprietor) carrying on business under the trade name Hare Krishna Koyal, P. O. Raghunathpur, District Hooghly (a); SP/1690A, 22-10-64 (b); Consumable stores, e.g., coal: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tiles (c).

31. Messrs. Walji Patel, Jethalal Patel and Kantilal Patel (Partners) carrying on business under the trade name Tarakeswar Timber Mart, Tarakeswar, Hooghly (a); SP/1691A, 22-10-64 (b); (1) Raw materials, (2) Machinery spare parts and accessories: Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber, (ii) Planks, (iii) Packing boxes (c).

S. K. BOSE, Commissioner.

No. 347 C. T. 5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. (S) Kalipada Roy and Deb Kumar Roy carrying on business under the trade name Messrs. Bengal Engineering Works (for) Kalipada Roy carrying on business under the trade name Messrs. Bengal Engineering Works, 26A Ashutosh Mukherjee Road, Calcutta (a); AL/953A, 28-5-63 (b); 24-10-64 (e).

2. (S) Tara Rani Dutt mother and natural guardian of Arati Dutt, Tapati Dutt and Balaram Dutt carrying on business under the trade name Messrs. Free India Iron & Steel Works (for) Nilmani Dutt carrying on business under the trade name Messrs. Free India Iron & Steel Works, 55A Jainuddin Mistry Lane, Calcutta (a); AL/353A, 16-7-52 (b); 26-10-64 (e).

3. (S) Shew Nath Prasad Singh carrying on business under the trade name Messrs. Kalika Coal Co. (for) Messrs. Kalika Coal Co., (S) 5 Chetla Railway Siding, Calcutta-27 (for) 16/2 Shibtalla Lane, Calcutta-15, (D) 5 Chetla Railway Siding, Calcutta-27 (a); (S) AL/1039A (for) TL/178B (b); 26-10-64 (e).

4. Sarbasri Sudhir Kumar Saha, Ranjit Kumar Saha and Probodh Chandra Mukherjee (Partners) carrying on business under the trade name Gour Gobinda Stores, 11 Amratola Street, Calcutta (a); AT/2135A, 18-2-49 (b); (A) Dhuna and dhoop (d); 23-10-64 (e).

5. Ali Mohammed Gazi, Mrs. Zubeda Bai, Miss Rabia Bai, Mrs. Zohra Bai, Miss Roshan Bai and Md. Yasin carrying on business under the trade name Verker Corporation, (Proprietor: Milk Trading Co.),

71 Canning Street, Calcutta (a); AT/2366A, 29-12-49 (b); (A) Bolts, nuts, rivets, coffee (d); 24-10-64 (e).

6. Shri Shyamsundar Agarwala, Shri Kishorilal Agarwala and Shri Brijlal Agarwala carrying on business under the trade name Kishorilal Shyamsundar, 26/1 Armenian Street, Calcutta (a); AT/819A, 29-9-41 (b); (A) Portfolio bags (d); 24-10-64 (e).

7. Messrs. Manak Chand Gouti, Shrimati Lichmi Kumari Gouti, Shrimati Ratni Kumari Gouti and Shrimati Sohani Kumari Gouti carrying on business under the trade name Vijoy Trading Corporation, 2 Portuguese Church Street, Calcutta (a); AT/3966A, 7-5-64 (b); (A) Transformer oil, valve, wire nails, bearing, die, drills, tape, water pipe, nipple, hose clip, lathe machine, steel trunk, steel rack suitable far steel trunk, typewriter (d); 26-10-64 (e).

8. Shri Malchand Jain, Jatan Lal Jain and Shri Pukraj Jain carrying on business under the trade name Jatan Lal Pukhraj, 71 Canning Street, Calcutta (a); AT/3651A, 5-3-60 (b); (A) Stamps, stamp album, photo album, greeting cards, paper napkin, paper plate, paper glass, sports goods, polythene domestic goods camera (d); 27-10-64 (e).

9. Messrs. Howrah Flour Mills Ltd., 21 Rupchand Roy Street, Calcutta (a); AT/1699A, 25-9-41 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Flour, (ii) Atta, (iii) Suji, (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, lubricants and cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Flour, (ii) Atta, (iii) Suji and for packing purpose gunny bags (c); 28-10-64 (e).

10. Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta (a); BH/31B, 3-3-55 (b); Insert telecommunication sets after the words "record players (c); (A) Leather cases (d); 28-10-64 (e).

11. Messrs. Punjab National Ice Factory (Private) Ltd., 6/1 Tiljala Road, Calcutta-17 (a); BH/1994A, 7-2-55 (b); Insert rubber goods and rubber sheets after the words "goods named below:", (D) Consumable stores (c); 26-10-64 (e).

12. (S) Shri Chandanmall Sethia (Karta) carrying on business under the trade name Messrs. Kaluram Sethia (for) Messrs. Chandanmal Sethia and Jangli Debi carrying on business under the trade name Kaluram Sethia, Biswasingha Road, Cooch Behar (a); CB/37B, 10-10-57 (b); 23-10-64 (e).

13. (S) Messrs. K. C. Banerjee and J. N. Sur carrying on business under the trade name General Trading Co. (for) Messrs. K. C. Banerjee, J. N. Sur and S. K. Mukherjee carrying on business under the trade name General Trading Co., 9/1 Waterloo Street, Calcutta (a); EL/600A, 27-9-41 (b); 24-10-64 (e).

14. (S) Parama Sina Sundara Vinayak and Shri Sukumar Roy carrying on business under the trade name Mallalloy (for) Rabert Schneeberger Kleber and Parama Sina Sundana Vinayak carrying on business under the trade name Messrs. Mallalloy, 2 Waterloo Street, Calcutta (a); EL/3363A, 20-2-60 (b); 28-10-64 (e).

15. (S) Shri Sukumar Roy (Proprietor) carrying on business under the trade name Helvetia Trading (for) Messrs. Helvetia Trading Co., 2 Waterloo Street, Calcutta (a); EL/988A, 19-8-43 (b); 28-10-64 (e).

16. Messrs. Khardah Co. Ltd., 7 Wellesley Place, Calcutta (a); EL/628A, 27-9-41 (b); (A) (3) Consumable stores, e.g., batching oil, coal, coke, industrial ashes, electrodes, starch, chemicals, dyes, acids, machines and lubricating oil (c); 28-10-64 (e).

17. Shri Rajendra Kumar Agarwalla carrying on business under the trade name Hindusthan Mineral Corporation, 24 Goshala Road, Liluah, Howrah (a), HW/2265A, 15-5-61 (b); (A) Mosaic tiles (d); 27-10-64 (e).

18. Shri Bhanwarlal Agarwal carrying on business under the trade name Messrs. National Packing Industries, (S) 75 Salkia School Road, Howrah (for) 9 Jogmohan Mallick Lane, Calcutta (a); (S) HW/2853A (for) JK/2966A (b); 27-10-64 (e).

19. Messrs. Premier Iron & Steel Works (Private) Ltd., P-16 Natabar Paul Road, North Bantra, Howrah (a); HW/425A, 10-2-42 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) C. i. pan, galv. buckets, mill castings, machinery castings and c. i. weights (for) Hardwares and lead wares and (1) Any other raw materials, (2) Plant, machinery, spare parts accessories and consumable stores Certified by the purchasing dealer to be required for use in any process in the manufacture of c. i. pan, galv. buckets, mill castings, machinery castings and c. i. weights etc. for sale (c); 29-10-64 (e).

20. Shri Mahadeo Prosad Dhanania (Proprietor) carrying on business under the trade name Mahadeo Prosad Dhanania, 132 Cotton Street, Calcutta (a); JK/2227A, 30-1-51 (b); (A) Copper rod (d); 26-10-64 (e).

21. Messrs. Sashadhar Sett and Purna Chandra Sett carrying on business under the trade name D. N. Sett, 12 Maharshi Debendra Road, Calcutta (a); JK/2295A, 7-5-51 (b); (D) Hardware (d); 28-10-64 (e).

22. Sarbasri Husainee F. Hararwala, Nooruddin F. Hararwala, Saifuddin F. Hararwala, Mehfuzabai, Mazhur Abbasbhai Jewaji and Hussenibhoy Tayabally Nanderbarwalla and Abbas A. Abuwala carrying on business under the trade name Messrs. Senfaiz Co., 20 Netaji Subhas Road, Calcutta (a); LR/2717A, 19-11-56 (b); (A) Industrial rubber goods, bearings, electric heaters and spares thereof, electric cookers and spares thereof, electric fans, bulbs, radios and spares thereof, tube light and fittings, switches, welding accessories, gauges, electric kettle, spring balances, bleaching powder, pumps, tools, electric coolers and spares thereof (d); 3-10-64 (e).

23. Shri Ashutosh Lahiri carrying on business under the trade name Eastern Mercantile Agency, 8 Lyons Range, Calcutta (a); LR/964A, 17-5-43 (b); (D) Cycle and parts thereof, cutlery and safety razor, packing and wrapping papers, tea chests, potato

(seeds), perfumed spirit, toilet requisite, butter and cheese (d); 3-10-64 (e).

24. Shri Ram Gopal Daga and Shrimati Champa Bai Daga carrying on business under the trade name Sree Gopal & Company, 8 Lyons Range, Calcutta (a); LR/3599A, 20-8-64 (b); (A) M. s. rounds (d); 6-10-64 (e).

25. Messrs. Sreekisan Mundra and Pannalal Mundra carrying on business under the trade name Sreekisan Pannalal, 16 India Exchange Place, Calcutta (a); LR/3225A, 21-12-63 (b); (A) Solution, cotton padding, spring mattress and bed frames (d); 3-10-64 (e).

26. Messrs. Shabirbhoy Abdullabhoy Sabuwala, Shabirbhoy Akbarally Barodawala and Abbasbhoy Fidahussain Bhaglgamwala carrying on business under the trade name Overseas Hardware Mart, 22 Canning Street, Calcutta (a); LR/3508A, 4-11-63 (b); (A) Kerosene lantern, clinical thermometer, torch, petromax, stove, plastic jar, wax, steel folding chair, manila rope, wheel barrow (d); 3-10-64 (e).

27. Shri Dilip Kumar Bose carrying on business under the trade name Messrs. Bose Trading Corporation, D/5 Clive Builders, Calcutta (a); LR/3527A, 27-12-63 (b); (A) Hard coke (d); 6-10-64 (e).

28. (S) I. C. I. (India) Private Ltd. (for) Imperial Chemical Industries (India) Private Ltd., 18 Strand Road, Calcutta (a); LR/164B, 30-9-48 (b); 6-10-64 (e).

29. (S) Meessrs. Shabbir M. Sultanali Abuwalla, Yusufbhai Abdulhussain Mandlaywalla, Nuruddin Akbarally Abuwalla and Zainuddin Alimohamad Tambawalla carrying on business under the trade name Calcutta Trading Co., 22 Canning Street, Calcutta (for) Messrs. Abbasbhai Alimohamad Tambawalla and Zainuddin Alimohamad Tambawalla carrying on business under the trade name Calcutta Trading Co., 22 Canning Street, Calcutta (a); LR/3474A, 25-7-63 (b); 6-10-64 (e).

30. Sarbasri Anil Kumar Paul, Nandalal Paul, Dulal Chandra Paul and Gobindalal Paul carrying on business under the trade name D. C. Paul & Co., 15 Clive Row, Calcutta (ground floor), Calcutta (a); LR/1624A, 5-1-49 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil, mobil oil, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Jute mill spare parts, (ii) Cotton mill spare parts, (iii) Wagon components, (iv) Railway carriage components (c); 7-10-64 (e).

31. (S) Shri Bimalendu Coomar and Shri Samaresh Coomar carrying on business under the trade name Messrs. India Hardware and Tools Co. (for) Shri Bimalendu Coomar carrying on business under the trade name Messrs. India Hardware & Tools Co., 20 Netaji Subhas Road, Calcutta (a); LR/2028A, 10-3-51 (b); 7-10-64 (e).

32. Messrs. Gannon Dunkerly & Co. Ltd., (S) 23A Netaji Subhas Road, Calcutta (for) 4 Lyons Range, Calcutta (a); LR/988A, 11-10-41 (b); (A) Aluminium sheets, aluminium circles, aluminium extruded sections, aluminium cables and conductors, p. v. c. and v. i. r. cables and wires (d); 8-10-64 (e)

33. Shri Nandalal Sureka and Shri Radhakishan Sureka carrying on business under the trade name Alex Commercial Corporation, 20 Netaji Subhas Road, Calcutta (a); LR/2776A, 23-7-57 (b); (A) Ferro silicon (d); 8-10-64 (e).

34. Messrs. Scott & Pickstock (Private) Ltd., 5 Fairlie Place, Calcutta (a); LR/1031A, 21-12-43 (b); (A) Glass wool, mineral wool, mattress, thermocole, cork clab, bituman and bituman products (d); 8-10-64 (e).

35. Shri Projesh Chandra Chandra (Proprietor) carrying on business under the trade name Messrs. Ores & Chemicals (India), 12B Netaji Subhas Road, Calcutta (a); LR/3084A, 1-9-59 (b); (A) Instantaneous hose couplings, instantaneous male couplings, instantaneous female couplings (d); 9-10-64 (e).

36. Sarbasri Suresh Chandra Banerjee and Sankar Narayan Banerjee carrying on business under the trade name The Atoz Co., 20 Strand Road, Calcutta (a); LR/2838A, 18-1-58 (b); (D) Sealing wax, pression tools, fire fighting appliances, revets, wire brasses, aluminium bakelite, (A) Sealing wax, precision tools, fire fighting appliances, rivets, wire brushes, aluminium bakelite, pipes, brush, belt lacing, belt clipper, belt fastner, grub screw, stud, spring washer, spring burner, burner fittings, canvas, tarpauline, wheel barrows, fibre sheet, fibre rod, asbestos sheet, asbestos rod (d); 9-10-64 (e).

37. Messrs. Radhakrishna Daga and Vinoy Kumar Daga carrying on business under the trade name Banshidhar Radhakrishna, A-3 Clive Buildings, Calcutta (a); LR/2544A, 4-7-44 (b); (A) Tamarind seeds powder (b); (A) Tamarind seeds powder (d); 9-10-64 (e).

38. Messrs. W. Haworth & Co. (Private) Ltd., 1 Commercial Buildings, Calcutta (a); LR/3558A, 21-4-64 (b); (A) D. w. tarpaulin cloth (d); 10-10-64 (e).

39. Messrs. Sreekisan Mundra and Pannalal Mundra carrying on business under the trade name Sreekisan Pannalall, 16 India Exchange Place, Calcutta (a); LR/3525A, 21-12-63 (b); (A) Formaldehyde (d); 10-10-64 (e).

40. Messrs. Shiv Dayal Karnani, Anantlal Karnani, Puranchand Chopra and Bal Chand Chopra carrying on business under the trade name Chemico Trading Corporation, 7 Swallow Lane, Calcutta (a); LR/3590A, 7-7-64 (b); (A) Sodium sulphate, gamaxine powders, yellow potash, sodium hexameta phosphate, salicylic acid and sodium hydrosulphide of soda (d); 10-10-64 (e).

41. (S) Messrs. Bholanath Basak, Benimadhab Basak, Krishna Gopal Basak, Shri Nani Gopal Basak and Nitya Gopal Basak (Partners) carrying on business under the trade name Messrs. Bengal Jewellery Stores (for) Messrs. Bengal Jewellery Stores, 1/1 Garanhatta Street, Calcutta, Calcutta (1) (a); MK/169B, 3-12-56 (b); 26-10-64 (e).

42. Shri Nanji Goker Tank, Shri Kanji Tank, Shri Karamshi Nani Tank and Shri Shewlal Nanji Tank carrying on business under the trade name Bengal Home Industries 226A Bagmari Road, Calcutta (a); MK/3567A, 21-5-63 (b); (A) Plant, machinery, spare parts and accessories, consumable stores—Grease, mobil oil, lubricating oil (c); 27-10-64 (e).

43. Shri Purna Ch. Palit carrying on business under the trade name Messrs. Murari Brothers, (S) 36B Murari Pukur Road, Calcutta (for) 56/3D Ultadanga Main Road, Calcutta (a); MK/2159A, 21-7-51 (b); 27-10-64 (e).

44. Sarbasri Jagadish Ch. Dey, Banshidhar Dey and Arun Kr. Dey (Partners) carrying on business under the trade name Messrs. Gopinath Dey & Co., 27K Simla Road, Calcutta-6 (a); MK/54A, 3-11-41 (b); (A) Umbrella (d); 27-10-64 (e).

45. Messrs. Champalal Bagri, Gopallal Bagri, Ganeshlal Bagri and Narayandas Bagri carrying on business under the trade name Chouthmal Champalal, P-9 Pageyaputty Street, Calcutta (a); MR/2481A, 20-6-58 (b); (D) Non-ferrous metal and scrap, slabs and sheets, (A) Non-ferrous ingot, spelter, tank dross, scrap, wire, tube, rod, sheathing, strips, casting ropes, pipe, cathode, circle, coils, tape, non-ferrous flat, rivets, alloys, bush bars, sticks, patti, granules, utensils, bronze, solder, mercury, antimony, cadmium, tipe metal, gun-metal, white metal, bel-metal, nickel, slab and sheets (d); 24-10-64 (e).

46. (S) Sarbasri Bhabataran Sarker and Arabindu Sarker carrying on business under the trade name Messrs. Bhabataran Sarker & Sons (for) Shri Bhabataran Sarker (Proprietor) carrying on business under the trade name Messrs. Bhabataran Sarker & Sons, 62/1A Netaji Subhas Road, Calcutta (a); MR/2663A, 30-7-62 (b); 26-10-64 (e).

47. Shri Sushil Kumar Nath (Proprietor) carrying on business under the trade name Messrs. Durga Engineering Industries, 113 Netaji Subhas Road, Calcutta (a); MR/2698A, 25-5-63 (b); (A) Rivets and split pin (d); 28-10-64 (e).

48. Messrs. Paliram Dhandhania, Gouri Devi, Santi Devi and Gita Devi carrying on business under the trade name East India Agencies, (S) P-2 Mitra Colony, Calcutta-34 (for) 17 Ramgopal Paul Road, Sarsoona, Behala, 24-Parganas (a); PG/2363A, 29-3-51 (b); 9-10-64 (e).

49. Shri Shew Prasad Kedia and Shri Hiralal Sharma carrying on business under the trade name Messrs. West Bengal Mineral Industries, Sitaram Marwari Lane (Telkalpara), P. O. and Dist. Purulia (a); PR/435A, 23-6-64 (b); (A) Insert after lime stone powder the words "beshan and pulse" (d); 24-10-64 (e).

50. Shri Madangopal Mall, Bhikam Chand Mall, Srigopal Mall and Ramgopal Mall carrying on business under the trade name Messrs. Madangopal Bhikamchand, Purulia (a); PR/47A, 18-9-57 (b); (A) Insert after gunja the word "soap" (d); 26-10-64 (e).

51. Messrs. Nand Kishore Khemka and Suresh Kumar Choudhury carrying on business under the trade name Electrical Equipments & Engineering Co., P-21-22 Radhabazar Street, Calcutta (a); RB/1366A, 29-12-62 (b); (A) Machines, tools, weighing scale (d); 24-10-64 (e).

52. Messrs. Jute and Gunny Brokers Ltd., 2 Brabourne Road, Calcutta (a); RB/1176A, 9-10-41 (b); (A) Tea (d); 24-10-64 (e).

53. Messrs. Aryavarta Industries Ltd., 2 Brabourne Road, Calcutta (a); RB/1200A, 23-9-48 (b); (A) Tea (d); 24-10-64 (e).

54. Messrs. Cement Marketing Co. of India Ltd., 9 Brabourne Road, Calcutta (a); RB/289A, 26-11-48 (b); (A) Accoproof cement waterproofing additive (d); 26-10-64 (e).

55. (S) Shrimati Avarani Dutta (Proprietress) carrying on business under the trade name Messrs. Bengal Hosiery Agency (for) Shri Kunja Behari Dutta (Proprietor) carrying on business under the trade name Messrs. Bengal Hosiery Agency, 203/1 Harrison Road, Calcutta (a); RJ/2025A, 27-9-41 (b); 9-10-64 (e).

56. Shri Daulatram Agarwala, Shri Radheshyam Agarwala and Shri Gourishankar Agarwala (Partners) carrying on business under the trade name Messrs. Chirangilal Gourishankar & Co., 73 Cotton Street, Calcutta (a); RJ/1727A, 13-5-49 (b); (A) Rubber hose pipe, leather hand gloves and aprons, helmet, chipping hammer, welding and white char glass, wire bush, electro holder, asbestos gloves, c. i. pipes, c. i. fittings and g. i. pipes and g. i. fittings (c); 9-10-64 (e).

57. (S) Shri Prabhudayal Chowdhury, Shri Ramsarup Chowdhury and Shri Niranjanlal Chowdhury (Partners) carrying on business under the trade name Messrs. Chowdhury Waterproof Works (for) Shri Satyanarayan Chowdhury, Shri Prabhudayal Chowdhury and Shri Ramswarup Chowdhury (Partners) carrying on business under the trade name Messrs. Chowdhury Waterproof Works, 171 Harrison Road, Calcutta (a); RJ/806A, 2-7-42 (b); 3-10-64 (e).

58. (S) Messrs. Shew Sankar Upadhyay, Bhuneswar Dubey and Narbadeswar Dubey carrying on business under the trade name Dubey Upadhyay & Co. (for) Messrs. Dubey Upadhyay & Co., 39 Ultadanga Coal Depot, Calcutta-37 (a); SH/2543A, 26-4-57 (b); 23-10-64 (e).

59. Shri Ramrichpal Agarwala carrying on business under the trade name Prakash Industries, 1/4A Khagendra Chatterjee Road, Calcutta-2 (a), SH/3291A, 1-12-62 (b); (A) H. b. wire (d); 24-10-64 (e).

60. (S) Messrs. Akhil Chandra Poddar, Anil Krishna Poddar, Sunil Krishna Poddar and Nikhil Chandra Poddar carrying on business under the trade name Akhil Chandra Poddar & Sons (for) Shri Akhil Chandra Poddar carrying on business under the trade name Akhil Chandra Poddar & Sons, 64 Maharshi Debendra Road, Calcutta-6 (a); SH/2704A, 29-8-58 (b); 24-10-64 (e).

61. (S) Shri Matadiv Kedia (Proprietor) carrying on business under the trade name The Atlas Trading Co. (for) Shri Debi Dutt Kedia carrying on business under the trade name The Atlas Trading Co., 24 Jorabagan Street, Calcutta (a); SH/763A, 29-9-41 (b), 27-10-64 (e).

62. (S) Abanindra Kr. Guha and Bhupendra Mohan Guha carrying on business under the trade name Messrs. Society Cabinet (for) Abanindra Kr Guha carrying on business under the trade name Messrs. Society Cabinet, 47 Bancharam Akrur Lane, Calcutta (a); SL/4162A, 22-5-64 (b); 26-9-64 (e).

63. Shri Dudnath Prasad Gupta carrying on business under the trade name Messrs. Biswanath Prasad Sambhunath, 54 Keshab Chandra Sen Street, Calcutta (a); SL/3700A, 4-5-61 (b); (A) G. p. sheet cutting (d); 26-9-64 (e).

64. Messrs. A. P. Syndicate (Private) Ltd., 2B/1 Nabin Kundu Lane, Calcutta (a); SL/3875A, 6-7-62 (b); (A) Black sheet, brass sheet after the words "plain glass" in manufacture column (c); 26-9-64 (e).

65. (S) Basiruddin, Nazir Ahmed and Md. Somiullah (Partners) carrying on business under the trade name Messrs. Calcutta Drums Supply Co. (for) Basiruddin carrying on business under the trade name Messrs. Calcutta Drums Supply Co., 14/2 Chandney Chawk 1st Lane, Calcutta (a); SL/4082A, 12-12-63 (b); 28-9-64 (e).

66. (S) Shri Harendra Nath Dey and Shri Netai Kumar Dey carrying on business under the trade name Messrs. Kali Charan Dey (for) Shri Kali Charan Dey carrying on business under the trade name Messrs. Kali Charan Dey, 35 College Street, Calcutta (a); SL/2402A, 1-2-52 (b); 28-9-64 (e).

67. Messrs. Hasmukhrai Hemchand Kothari, Chandrika Kothari, Hansa Kothari, Ramesh Chandra Hemchand Kothari and Kanaiyalal Kothari carrying on business under the trade name Messrs. Kalinga Motors, (S) 14 Princep Street, Calcutta (for) 55F Canning Street, Calcutta (a); (S) SL/4246A (for) CL/3497A (b); 29-9-64 (e).

68. Messrs. Lakshmi Narayan Basak, Madhusudan Basak, Netai Chand Basak, Gour Chandra Basak and Rohidas Basak carrying on business under the trade name Messrs. Basak Brothers Jewellers, 102 Bepin Behari Ganguly Street, Calcutta, (D) Calcutta (1) (a); (S) SL/4248A (for) SL/279B (b); 30-9-64 (e).

69. (S) Messrs. Pravash Chandra Kundu, Sashadhar Kundu and Sibapada Kundu (Partners) carrying on business under the trade name Chandicharan Mongalcharan Kundu (for) Shri Pravash Chandra Kundu (Proprietor) carrying on business under the trade name Chandi Charan Mongal Charan Kundu, Sheoraphuli, Hooghly (a); SP/132A, 17-9-41 (b); 6-10-64 (e).

70. (S) Shri Ram Bhritya Ghosal (Proprietor) carrying on business under the trade name Ram Bhritya Ghosal (for) Messrs. Ram Bhritya Ghosal, Hazipore P.O. Debkhanda, Hooghly (a); SP/875A, 29-12-52 (b); (A) Coal (d); 8-10-64 (e).

71. Shri Pulin Behari Boral (Proprietor) carrying on business under the trade name Messrs. Dutta Traders, (S) 2A Uria Para Lane, Calcutta (for) 3 Mangoe Lane, Calcutta (a); (S) TL/2854A (for) EL/3558A (b); 23-10-64 (e).

72. (S) Shri A. Basha and Dawood Sherif (Partners) carrying on business under the trade name Messrs. A. Basha (for) Shri A. Basha carrying on business under the trade name Messrs. A. Basha, 38/1 Lower Circular Road, Calcutta (a); TL/2647A, 5-12-62 (b); 23-10-64 (e).

73. Messrs. Walter Bushnell (Private) Ltd., 18/2 Chowringhee Road, Calcutta (a); TL/2181A, 27-9-43 (b); (A) Powder, snow, cream, tooth paste (d); 24-10-64 (e).

Explanatory notes —Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 348 C. T.—5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Narandas Motilal Manik carrying on business under the trade name Manik Tea Company, 8/4 Rupchand Roy Street, Calcutta (a); AT/3871A, 29-12-62 (b); Tea (d); 26-10-64 (e).

2. Shri Ramji Gokaldas Patel Shri Gordhandas Gokaldas Patel, Shri Dharamshi Sangji Patel, Shri Manilal Dharamshi Patel, Shri Amritlal Trikambhai Patel, Shri Gopaldas Dharamshi Patel, Shri Gopaldas Vaghjibhai Patel, Shri Mohanlal Thakurshi Patel, Shri Mohanlal Govindji Patel, Shri Gobindlal Bavanji Patel and Shri Odhabji Thakarshi Patel carrying on business under the trade name Ramji Dharamshi & Co., 26 Armenian Street, Calcutta (a); AT/3959A, 13-8-62 (b); Biri leaves (d); 27-10-64 (e).

3. Messrs. Dutt & Co., 2 Madhab Chatterjee Lane, Calcutta (a); BH/332A 21-9-41 (b); Building materials, brass and hardware materials (d); 28-10-64 (e).

4. Shri Priya Sankar Dutta carrying on business under the trade name Pioneer Shoe Stores, Biswasingha Road, Cooch Behar (a); CB/7A, 1-3-51 (b); Shoe, shoe making materials, sporting goods, woollen goods, hosiery goods, waterproof, gum boots, cycle and rickshaw accessories and lights (d); 26-10-64 (e).

5. Messrs. J. L. Saha & Sons Ltd., P-2 Maharshi Debendra Road, Calcutta (a); JK/2615A, 1-3-55 (b); Goods which are required for use in the execution of contract works, galvanised iron plain sheet, galvanised sheet, rods, brass, joists, black and galvanised sheets, black and galvanised pipe, pipe fittings, angle, channels, rounds, screw, bolts, nuts, black and galvanised wores (d); 28-10-64 (e).

6. Shri Phani Bhusan Dutta carrying on business under the trade name P. B. Dutta (Builder & Contractor), P/196 Moore Avenue, Calcutta-40 (a); PG/2435A 3-7-51 (b); Building materials, steel, paints, hardware, wood, nails, rope, lime, cement, sand, bricks (d); 9-10-64 (e).

7. Messrs. Pt. Mannalal Chandrawali, 94 Lower Chitpur Road, Calcutta (a); RJ/768A, 26-9-41 (b); Perfumery tobacco (d); 7-10-64 (e).

8. Messrs. Sukhadiya Bhandar, 23 Mirzapur Street, Calcutta (a); SL/142A, 25-11-43 (b); Any other raw materials certified by the purchasing dealer

to be required for use in any process in the manufacture of cooked foods and sweets for sale (c); 28-9-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 349 C. T.—5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sashikant Mehta (Proprietor) carrying on business under the trade name Mehta Traders, 71 Canning Street, Room No. B211, Calcutta (a); 1401A(AT) (Central), 26-10-64 (b); Drugs and medicines (c).

2. Messrs. Lachmandas Udharam Gulrajani and Chimandas Udharam Gulrajani carrying on business under the trade name Messrs. O. K. Stores, 113/1B Rash Behari Avenue, Calcutta-29 (a); 871A(BH) (Central), 27-10-64 (b); Readymade garments and brassieres (c).

3. Ramrakshpal Chowdhury, Ratni Devi Chowdhury, Kamal Kumar Chowdhury, Sushi Kumar Chowdhury, Prem Kumar Chowdhury and Ramesh Kumar Chowdhury carrying on business under the trade name Ramraksh Pal Chowdhury, 108 Stephen House, Dalhousie Square East, Calcutta (a); 885A(EL) (Central), 24-10-64 (b); R. s. joists, m. s. rounds, m. s. shaftings, m. s. plates, m. s. angles, m. s. sheets (c).

4. Messrs. Bibharani Konar, Chandi Ch. Chatterjee, Maharani Kower and Sushil Kr. Das carrying on business under the trade name West Bengal Engineering Works, 65 Sree Krishna Vakat Lane, Howrah (a); 977A(HW) (Central), 28-10-64 (b); Pipe fittings (c); Raw materials other than declared goods for the manufacture of pipe fittings (d).

5. Sarbasri Kamala Prasad Churiwala, Madhab Pd. Churiwala, Rajendra Pd. Churiwala (minor), Ravi Churiwala (minor) and Kumari Usha Churiwala (minor), Sumitra Churiwala (minor) and Sashi Churiwala (minor) carrying on business under the trade name Oriental Agencies, 12 India Exchange Place, Calcutta (a); 1594A(LR) (Central), 8-10-64 (b).

6. Messrs. Promud Chandra Ghosh, Tulsi Prasad, Kanhaiyalal, Lachhiram Jain, Banwarilal and Srinivas carrying on business under the trade name Commercial Concern, 17 Old Chinabazar Street, Calcutta (a); 1167A(RB) (Central), 27-10-64 (b).

7. Messrs. Sellwell (India) Private Ltd., 9 Lallbazar Street, Calcutta (a); 1168A(RB) (Central), 27-10-64 (b); Vynatile floorings, adhesives and tracing cloth (c).

8. Sarbasri Sunil Ranjan Singha, Nirapada Nandy and Kanai Lal Bose carrying on business under the trade name Messrs. Mohendra Nath Singha & Co., 160/161 Chandney Chawk, Calcutta (a); 1651A(SL) (Central), 28-9-64 (b); Chisels, spanners, wrenches, pliers planes, bite, hand drills, brest drill, callipers, divider, compass, hand saw, hacksaws, auger, gimlet, steel and metallic tapes, bovel square, mason's square, plastering trowels, plumbob, levels, marking gauge, mortise gauge, marking awl, brsdwal, chisels handles, hammer handles, nail seller, nail punch, centre punch, leather punch, wad punch, side cutter, nipper, revolving punch, turpon, foot rule, steel rule, stone, files and rasps, cramps, bench seves, bench holdfast, cluepot, oil can, tool pad, screw drivers screw plates, twist bite, taps and dies, tube cutter, mallets, vices, pincers, top cutter for planes, spoke sheaves, glass cutter, allen keys, soldering iron, bit gauge, gauges, metre box, tool box, bench stop, carpenters pencils, chaser, chopper, axes, putty knive, shave hook, bladesforsaws, saws, scraper, dutch hoes, grinders, pokers, shovels, blower, tracing weels, tag lefter, nuts and bolts, nipples, saw sets (c).

9. Shri Paritosh Kumar Sircar carrying on business under the trade name Messrs. Scientific Supply Agency, 185 Bepin Behari Ganguly Street, Calcutta (a); 1652A(SL) (Central), 28-9-64 (b).

10. Messrs. Pharma Remedies (Private) Ltd., 5/1 Rajchandra Sen Lane, Calcutta (a); 1653A(SL) (Central), 29-9-64 (b).

11. Shri Poonam Chand Agarwal carrying on business under the trade name Messrs. Poonam Trading Co., 133C Dharamtolla Street, Calcutta (a); 1655A(SL) (Central), 1-10-64 (b); Electrodes, rods, holders, cables, brush (c).

12. Shri Radha Shyam Sen (Proprietor) carrying on business under the trade name R. S. Sene & Co., Imambazar, Hooghly (a); 294A(SP) (Central), 6-10-64 (b); Stone metals and stone chips (c).

13. Messrs. Kishorilal Agarwalla, Shyamlal Agarwalla and Gajanand Agarwalla (Partners) carrying on business under the trade name Sankar Electric Stores, Luxmigunj, Chandernagore, Hooghly (a); 295A(SP) (Central), 9-10-64 (b); Electrical wires and cables, electrical switches, electric holders and plugs (c).

14. Messrs. Walji Patel, Jethalal Patel, Kantilal Patel and Manji Patel (Partners) carrying on business under the trade name Tarakeswar Timber Mart,

Tarakeswar, Hooghly (a); 296A(SP) (Central), 22-10-64 (b); (1) Raw materials, e.g., timber, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber, (ii) Planks and (iii) Packing boxes (d).

S. K. BOSE, Commissioner.

No. 350 C. T.—5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. (S) Tara Rani Dutt, mother and natural guardian of Arati Dutt, Tapati Dutt and Balaram Dutt carrying on business under the trade name Messrs. Free India Iron & Steel Works (for) Nilmani Dutt carrying on business under the trade name Messrs. Free India Iron & Steel Works, 55A Jainuddin Mistry Lane, Calcutta (a); 150A(AL) (Central), 8-11-57 (b); 26-10-64 (h).

2. (S) Shew Nath Prasad Singh carrying on business under the trade name Messrs. Kalika Coal Co. (for) Messrs. Kalika Coal Co., (S) 5 Chetla Railway Siding, Calcutta-27 (for) 16/2 Shibtalla Lane, Calcutta-15, (D) 5 Chetla Railway Siding, Calcutta-27 (a); (S) 391A(AL) (Central) (for) 49B(TL) (Central) (b); 26-10-64 (h).

3. Shri Mal Chand Jain, Jatanlal Jain and Pukraj Jain carrying on business under the trade name Jatanlal Pukraj, 71 Canning Street, Calcutta (a); 1086A(AT) (Central), 11-3-60 (b); (A) Celluloid striker, plastic sheet (c); 27-10-64 (h).

4. Messrs. Samuel Osborn (India) Private Ltd., 1 Lower Circular Road, Calcutta (a); 492A(BH) (Central), 27-6-57 (b); (A) Ammonia paper, process paper, developing powder (c); 26-10-64 (h).

5. Messrs. Philips India Ltd., 7 Justice Chandra Madhab Road, Calcutta (a); 7B(BH) (Central), 31-5-57 (b); (A) Leather cases (c); Insert tools after the words "machineries and parts thereof" and telecommunication sets after the words "record players" (d); 26-10-64 (h).

6. (S) Shri Chandanmal Sethia carrying on business under the trade name Kaluram Sethia (for) Kaluram Sethia, Biswasingha Road, Cooch Behar (a); 130A(CB) (Central), 12-8-57 (b); 23-10-64 (h).

7. Messrs. Jagannath Chowdhury, Malaram Chowdhury and Ganga Bishan Chowdhury carrying on business under the trade name Chowdhury Engineering Works, Birpara, Dist. Jalpaiguri (a); 313A(CB) (Central), 26-10-62 (b); (A) Machine for the purpose of manufacturing pinions (d); 29-10-64 (h).

8. (S) Messrs. Krishna Chandra Banerjee and Jitendra Nath Sur carrying on business under the trade name General Trading Co. (for) Messrs. Krishna Chandra Banerjee, Jitendra Nath Sur and Salil Kumar Mukherjee carrying on business under the trade name General Trading Co., 9/1 Waterloo Street, Calcutta (a); 87A(EL) (Central), 26-6-57 (b); 24-10-64 (h).

9. (S) Shri Sukumar Ray (Proprietor) carrying on business under the trade name Helvetia Trading Co. (for) Messrs. Helvetia Trading Co., 2 Waterloo Street, Calcutta (a); 206A(EL) (Central), 12-7-57 (b); 28-10-64 (h).

10. Messrs. Khardah Co. Ltd., 7 Wellesley Place, Calcutta (a); 141A(EL) (Central), 3-7-57 (b); (A) (3) Consumable stores, e.g., batching oil, coal, coke, industrial ashes, chemicals, dyes, acids, electrodes, starch, machine and lubricating oils (d); 28-10-64 (h).

11. Shri Bhanwarlal Agarwal carrying on business under the trade name Messrs. National Packing Industries, (S) 75 Salkia School Road, Howrah (for) 9 Jogmohan Mullick Lane, Calcutta (a); (S) 976A(HW) (Central) (for) 775A(JK) (Central) (b); 27-10-64 (h).

12. Messrs. Sashadhar Sett and Purna Chandra Sett carrying on business under the trade name D. N. Sett, 12 Maharshi Debendra Road, Calcutta (a); 28A(JK) (Central), 12-6-57 (b); (D) Hardware (c); 28-10-64 (h).

13. Messrs Bishwanath Pasari, Nandalal Pasari and Satya Narayan Pasari carrying on business under the trade name Messrs. Vishwa Engineering Works, 16 India Exchange Place, Calcutta (a); 1539A(LR) (Central), 9-5-64 (b); (A) Machineries, spare parts and accessories Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tools and machinery parts (d); 3-10-64 (h).

14. (S) I. C. I. (India) Private Ltd. (for) Imperial Chemical Industries (India) Private Ltd., 18 Strand Road, Calcutta (a); 18B(LR) (Central), 1-7-57 (b); 6-10-64 (h).

15. (S) Messrs. Shabbir M. Sultanali Abuwalla, Yusufbhai Abdulhussain Mandlaywalla, Nurruddin Akbarally Abuwalla and Zainuddin Alimohamad Tambawalla carrying on business under the trade name Calcutta Trading Co., 22 Canning Street, Calcutta (for) Messrs. Abbasbhai Alimohamad Tambawalla and Zainuddin Alimohamad Tambawalla carrying on business under the trade name Calcutta Trading Co., 22 Canning Street, Calcutta (a); 1461A(LR) (Central), 25-7-63 (b); 6-10-64 (h).

16. (S) Sarbasri Pranlal Mehta and Pratapray Mehta carrying on business under the trade name P. Bhogilal & Bros. (for) Sarbasri Pannalal Metha and Prataprai Metha carrying on business under the trade name P. Bhogilal & Bros., 23/39 Canning Street, Calcutta (a); 1583A(LR) (Central), 5-9-64 (b); 7-10-64 (h).

17. Messrs. Gannon Dunkerly & Co. Ltd., (S) 23A Netaji Subhas Road, Calcutta (for) New India Insurance Buildings, Calcutta, 4 Lyons Range, Calcutta (a); 108A(LR) (Central), 22-6-57 (b); 8-10-64 (h).

18. (S) Shri Bimalendu Coomar and Shri Samaresh Coomar carrying on business under the trade name Messrs. India Hardware & Tools Co. (for) Shri Bimalendu Coomar carrying on business under the trade name Messrs. India Hardware & Tools Co., 20 Netaji Subhas Road, Calcutta (a); 711A(LR) (Central), 30-10-57 (b); 7-10-64 (h).

19. Messrs. Nalikul Cold Storage (Private) Ltd., 33 Netaji Subhas Road, Calcutta (a); 1593A(LR) (Central), 1-10-64 (b); (A) Galvanized steel wire (d); 9-10-64 (h).

20. (S) Messrs. Gulab Sing and Uma Shankar Singh carrying on business under the trade name Messrs. Italian Art Floor (for) Messrs. Italian Art Floor, 48 Upper Chitpore Road, Calcutta (a); 300A(MK) (Central), 31-7-57 (b); 26-10-64 (h).

21. (S) Shri Shib Mohan Chander carrying on business under the trade name Messrs. Simco (for) Messrs. Simco, 2/A Kedar Dutta Lane, Calcutta (a); 725A(MK) (Central), 2-5-59 (b); 26-10-64 (h).

22. (S) Messrs. Sunil Kumar Shaw, Rathindra Nath Shaw and Amar Nath Shaw (Partners) carrying on business under the trade name Messrs. Unique Industries (for) Messrs. Unique Industries, 37 Masjidbari Street, Calcutta (a); 295A(MK) (Central), 31-7-57 (b); 27-10-64 (h).

23. (S) Mukunda Lal Saha (Proprietor) carrying on business under the trade name Messrs. M. Saha & Co., Golapatty, Malda (for) Messrs. M. Saha & Co. (a); 54A(ML) (Central), 18-7-57 (b); (A) Tin (c); 23-10-64 (h).

24. Messrs. Champalal Bagri, Gopallal Bagri, Ganeshlal Bagri and Narayandas Bagri carrying on business under the trade name Chouthmal Champalal, P-9 Pageyaputty Street, Calcutta (a); 784A(MR) (Central), 15-11-58 (b); (D) Non-ferrous metal, (A) Non-ferrous ingot, slabs, spelter, tank, dross, scrap, wire, tube, rod, sheet, sheathing, strips, casting, ropes, pipe, cathode, circle, coils, tape, non-ferrous flat, rivets, alloys, bush bars, sticks, patti, granules, utensils, bronze, solder, mercury, antimony, cadmium, tipe metal, gun-metal, white metal, bell-metal, nickel (c); 24-10-64 (h).

25. (S) Sarbasri Bhabataran Sarker and Arabinda Sarker carrying on business under the trade name Bhabataran Sarker & Son (for) Shri Bhabataran Sarker (Proprietor) carrying on business under the trade name Messrs. Bhabataran Sarker & Son, 62/1A Netaji Subhas Road, Calcutta (a); 952A(MR) (Central), 18-9-62 (b); 26-10-64 (h).

26. Messrs. Paliram Dhandhania, Gouri Devi, Santi Devi and Gita Devi carrying on business under the trade name East India Agencies, (S) P-2 Mitra Colony, Calcutta-34 (for) Ramgopal Paul Road, Sarsoona, Behala, 24-Parganas (a); 503A(PG (Central), 2-7-57 (b); 9-10-64 (h).

27. Shri Shew Prasad Kedia and Shri Hirala Sharma carrying on business under the trade nam Messrs. West Bengal Mineral Industries, Sitaran Marwari Lane, Purulia, P. O. Purulia, Dist. Purulia (a); 318A(PR) (Central), 23-6-64 (b); (A) Insert afte lime stone powder the words "beshan and pulse" (c) 24-10-64 (h).

28. Shri Sunil Kumar Banerjee carrying on business under the trade name Allied Business Corporation, 7 Ezra Street, Calcutta-1 (a); 1143A(RB (Central), 22-6-64 (b); (A) Coal tar dyes (c); 23-10-6 (h).

29. Messrs. The Cement Marketing Co. of India Ltd., 9 Brabourne Road, Calcutta (a); 162A(RB (Central), 25-6-57 (b); (A) Accoproof cement water proofing additive (c); 26-10-64 (h).

30. Messrs. Jashbhai Fulabhai Patel and Bipinbhai Jashbhai Patel carrying on business under the trade name Jashbhai F. Patel, P-36 India Exchange Place, Calcutta (a); 927A(RB) (Central), 29-6-61 (b) (A) Tea (c); 27-10-64 (h).

31. Shri Ramlal Daga and Shri Surajnarain Daga (Partners) carrying on business under the trade name Messrs. Nainsukdas Jainarayan, 72 Monohardas Street, Calcutta (a); 27A(RJ) (Central), 14-6-57 (b). (A) Copper rod (c); 6-10-64 (h).

32. (S) Messrs. Shew Sankar Upadhyay, Bhunesware Dubey and Narbadeswar Dubey carrying on business under the trade name Dubey Upadhyay & Co. (for) Messrs. Dubey Upadhyay & Co., 39 Ultadanga Coal Depot, Calcutta-37 (a); 213A(SH) (Central), 22-7-57 (b); 23-10-64 (h).

33. Shri Nagendra Lal Dhar carrying on business under the trade name Lakshmi Stores, formerly New Gobinda Jewellery, 132 Cornwallis Street, Calcutta-4 (a); 908A(SH) (Central), 10-2-62 (b); (A) Readymade garments (c); 28-10-64 (h).

34. (S) Messrs. Bijoy Kumar Mukherjee, Nitai Chandra Roy Chowdhury and Mrs. Bakul Rani Mukherjee carrying on business under the trade name Messrs. Hind Motor Stores & Co. (for) Messrs. Hind Motor Stores & Co., 115B Dharamtolla Street, Calcutta (a); 640A(SL) (Central), 2-9-57 (b); 25-9-64 (h).

35. (S) Basiruddin, Nazir Ahmed and Md. Somullah (Partners) carrying on business under the trade name Messrs. Calcutta Dress Supply Co. (for) Basiruddin carrying on business under the trade name Messrs. Calcutta Dress Supply Co., 14/2 Chandne Chawk 1st Lane, Calcutta (a); 1515A(SL) (Central) 12-12-63 (b); 28-9-64 (h).

36. Messrs. Hasmukhrai Hemchand Kothari Chandrika Kothari, Hansa Kothari, Ramesh Chandra Hemchand Kothari and Kanaiyalal Kothari carrying on business under the trade name Messrs. Kaling Motors, (S) 14 Princep Street, Calcutta (for) 55 Canning Street, Calcutta (a); (S) 1654A(SL) (Central (for) 1300A(CL) (Central) (b); 29-9-64 (h).

37. (S) Shri A. Basha and Dawood Sheri (Partners) carrying on business under the trade nam Messrs. A. Basha (for) Shri A. Basha (Proprietor

carrying on business under the trade name Messrs. A. Basha, 38/1 Lower Circular Road, Calcutta (a); 791A(TL) (Central), 15-12-62 (b); 23-10-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 351 C. T.—5th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958, the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information :—

Notes:—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of Electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Ramji Gokaldas Patel, Shri Gordhandas Patel, Shri Dharamshi Sangji Patel, Shri Manilal Dharamshi Patel, Shri Amritlal Trikambhai Patel, Shri Gopaldas Dharamshi Patel, Shri Gokaldas Vaghjibhai Patel, Shri Mohanlal Thakurshi Patel, Shri Mohanlal Govidji Patel, Shri Govindlal Bavanji Patel and Shri Odhabji Thakurshi Patel carrying on business under the trade name Ramji Dharamshi & Co., 26 Armenian Street, Calcutta (a); 1366A (AT) (Central), 13-8-62 (b); Biri leaves (c); 27-10-64 (h).

2. Shri Kapildeva Misra (Proprietor) carrying on business under the trade name Messrs. New South Calcutta Stores, 73C Shyamaprosad Mukherjee Road, Calcutta (a); 504A (BH) (Central), 31-5-60 (b); Readymade garments (c); Yardage cloth (d); Packing materials (g); 27-10-64 (h).

3. Messrs. Nihal & Co., 15 Colonel Biswas Road, Calcutta-19 (a); 343A (BH) (Central), 7-5-58 (b); Stone chips, stone metals, bricks, gravel, sand, soorkey (c); 27-10-64 (h).

4. Shri Priya Sankar Dutta carrying on business under the trade name Pioneer Shoe Stores, Biswasingha Road, Cooch Behar (a); 56A (CB) (Central), 1-7-57 (b); Shoe, sporting goods and woollen socks (c); 26-10-64 (h).

S. K. BOSE, Commissioner.

No. 18668C.T.—11th November 1964.—Shri Nalin Kumar Banerjee, Commercial Tax Officer, Grade II, of Lyons Range charge, has been allowed leave for two days from 9th October 1964 to 10th October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 19067C.T.—18th November 1964.—Shri Ajit Kumar Chattpoadhaya, Commercial Tax Officer, Grade II, of Bhowanipur charge, has been allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 19272C.T. - 21st November 1964. - Shri Tarasankar Mitra, Administrative Officer, Commercial Tax Directorate, has been allowed earned leave for fourteen days from 22nd October 1964 to 4th November 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 19275C.T. - 13th November 1964. Shri Ardhendu Sekhar Mukherjee, Commercial Tax Officer, Grade I, of Radhabazar charge, has been allowed earned leave for three days from 8th October 1964 to 10th October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

CORRIGENDUM

No. 362 C. T. - 16th November 1964.—All entries against serial No. 3 of notification No. 72C.T., dated 12th March 1964, published at page 228 of the "Calcutta Gazette (Part ID)", dated 2nd April 1964, are hereby cancelled.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYANA 19] THURSDAY, DECEMBER 10, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL

NOTIFICATIONS

No. 352 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasri Jethalal K. Vasa and Kantilal K. Vasa (Partners) carrying on business under the trade name Vasa Traders, 71 Canning Street, Calcutta (a); AT/3998A, 31-10-64 (b); Torches, iron, heaters, wires, lamps and accessories, petromax, hurricane, plugs, stoves, ash tray, cigarette case, bulbs, switch, cookers, tubes, calling bell, petromax spare parts, stove spare parts, flask and spare parts (d).

2. Shri Manindra Kumar Ghose (Proprietor) carrying on business under the trade name Globe Pen Co., 71 Canning Street, Room No. C-12, Calcutta (a); AT/3999A, 31-10-64 (b); Fountain pen and parts, ink and pencil, pen stand, exercise books and note books (d).

3. Shri Ramkinkar De carrying on business under the trade name Messrs. Ramkinkar De, Vill. Belsulia, P. O. Joypur, Bankura (a); BK/612A, 23-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden logs (c).

4. Shri Basudeb Satpati carrying on business under the trade name Messrs. Basudeb Satpati, P. O. and Vill. Peardoba, Bankura (a); BK/613A, 26-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of goods named below: Firewood and wooden logs (c).

5. Md. Zafiruddin Siddiqi carrying on business under the trade name Md. Zafiruddin Siddiqi, 110/1 Mahatma Gandhi Road, Calcutta (a); CL/3773A, 27-10-64 (a); (1) Old and used motor vehicle parts and (2) Old motor battery and parts thereof (d).

6. Sarbasri Rabindra Kishore Chakraborty and Sushil Kumar Chakraborty carrying on business under the trade name The Commilla Optic House, 256A Bowbazar Street, Calcutta (a); CL/3774A, 27-10-64 (b); (1) Frames and lenses of all descriptions. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Spectacles (c); (1) Spectacles and (2) Spectacle frames (d).

7. Messrs. Vinodrai Mansukhlal Mehta, Dinesh Chandra N. Mehta, Yaswantrai M. Mehta and Shrimati Indira R. Mehta carrying on business under

the trade name India Export Enterprises, 138 Canning Street, Calcutta (a); CR/3508A, 27-10-64 (b); Cast iron, pipes, manhole covers, steel furniture, electric motor, ball bearing (d).

8. Messrs. The Durlabh Mehta Industries (Private) Limited, 83 Old Chinabazar Street, Calcutta (a); CR/3509A, 28-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Aluminium ingots, steels, circles, scraps (c).

9. Nirmala Bala Dassie carrying on business under the trade name Sristi-O-Sthiti, 5 Hastings Street, Calcutta-1 (a); EL/3672A, 30-10-64 (b); Laboratory chemicals, machinery parts, copper rods, plastic tubes and sheets, rubber pipes, rubber mattings, pipe fittings, paints and varnishes, steel wire, m. s. wheels, conveyors, spring scale, bolts, rubber components and electrical switches (d).

10. Shri Chandidas Chatterjee carrying on business under the trade name C. Chatterjee & Brothers, 32 Dalhousie Square South, Calcutta (a); EL/3673A, 4-11-64 (b); Copper stud, m. s. stud, bright stud, lifting shackles, split type transformer, pin cover support, m. s. steady pins, brass cushion, cotter pins, switch facing flange, valve facing flange, gun metal bushes, copper sockets, copper ferrule, clamping ring, terminal blocks, c. i. rollers, bushing end caps, copper stand, cable box, hex nuts, iron stud, screws, bolts, washers, leather buckets, ball bearings, hinges, wire rope, cable compound, emery paper, fire buckets, guttering, knife (d).

11. Shri Asit Chatterjee (Proprietor) carrying on business under the trade name Messrs. Auto Site, Sevoke Road, Siliguri, Darjeeling (a); JP/2183A, 9-10-64 (b); Motor parts and accessories (d).

12. Shri Bishnupada Kundu (Proprietor) carrying on business under the trade name Messrs. Nawgone Stores, Balurghat, West Dinajpur (a); ML/771A, 30-10-64 (b); Cocoanut oil, hair oil, snow, scent, powder, cream, tooth powder, tooth brush, shaving brush, ghee, butter, tea, coffee, ink, shoe polish, bags, tinopal, barley, sindur, looking-glass, comb, torch, album, lock and key, artificial jewellery, snuff, zarda, mantle, pad ink, stamp pad, fishing materials, mahajani khata, calling bell, files, crochet and thread, instrument box, cards, fancy cards, fruit products, coir, sun-glass, stoves, flasks, dhup-bati, diary, cigarette paper, presentation box, alta, kum kum, plastic goods, dalmut, pins, staple machine, punching machine, lacto calamin, wool, lanterns, blade, lamp, carbon, ribon, blue, leather goods, pottery and crockery, glass wares, fountain pen, pencils, slates, playing materials, clips and tooth paste (d).

13. Shri Punam Chand Jain (Pagulia) carrying on business under the trade name Messrs. Punam Chand Jain, Ukilpara, Raiganj, West Dinajpur (a); ML/772A, 2-11-64 (b); Utensils (d).

14. Sarbasri Anupal Sinha, Rajendra Sinha and Ram Prosad Sinha carrying on business under the trade name Sinha & Co., Chandrakona Road, P. O. Satbankura, Dist. Midnapore (a); MN/1763A, 23-10-64 (b); (1) Raw materials, namely, logs and timbers. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Size wood and (ii) Planks (c).

15. The Society carrying on business under the trade name Kharida Consumers' Co-operative Stores Ltd., Kharida Union Building, P. O. Kharagpur, Dist. Midnapore (a); MN/1764A, 26-10-64 (b); Groundnut oil, cocoanut oil, poppy seeds, dry chillies, corriander seeds, caraway seeds, cumin seeds, tinopal, castor oil, cantheridine hair oil, butter, tooth paste, tooth powder, toilet soap and ghee (d).

16. Shri Jugal Kishore Mishra carrying on business under the trade name Jugal Kishore Mishra, Bachhurdoba, P. O. Jhargram, Dist. Midnapore (a); MN/1765A, 27-10-64 (b); (1) Raw materials, namely, forest coupes. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Firewood and (ii) Sal poles (c).

17. Shri Pradip Kumar carrying on business under the trade name K. K. Industries, 113G Netaji Subhas Road, Calcutta (a); MR/2764A, 2-11-64 (b); G. i. pipes and pipe fittings, rubber belting, ball bearing, emery cloth, tool-bits, grinding wheel, hammer, diesel engine parts, hacksaw blade, file, bell lacing and fasteners (d).

18. Shri Sudhansu Kumar Biswas carrying on business under the trade name Biswas Engineering Corporation, 6/1 Nilgunj Road, Belgharia, 24-Parganas (a); PG/3110A, 31-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil and oil of turpentine. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machine parts, electrical components and water pump components (c).

19. Messrs. Sailendra Prosad Bhattacharjee, Kingsuk Bhattacharjee, Rama Prosad Bhattacharjee and Priya Kumar Bhattacharjee carrying on business under the trade name India Saw Mill, 165 Basanta Lal Saha Road, Calcutta-53 (a); PG/3111A, 31-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden packing boxes (c).

20. Messrs. Bhabani Prosad Bhattacharjee, Rama Prosad Bhattacharjee, Priya Kumar Bhattacharjee, Ranjan Kumar Bhattacharjee, Uday Kumar Bhattacharjee, Narendra Nath Bhattacharjee and Debasis Bhattacharjee carrying on business under the trade name Sarma & Co., 208/144 Basanta Lal Saha Road, Calcutta-53 (a); PG/3112A, 31-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Soorkey (c); Lime (d).

21. Shri Profulla Kumar Mittra carrying on business under the trade name Eureka Industries, Bongaon, P. O. Bongaon, 24-Parganas (a); PG/3113A.

2-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Celluloid combs (c).

22. Messrs. Broja Gopal Das and Narayan Chandra Bose carrying on business under the trade name B. G. Das & Company, 143/1 Netaji Subhas Chandra Road, Calcutta-40 (a); PG/3104A, 26-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, wooden doors and windows (c); Timber (d).

23. Messrs. Jalil Ahmed Siddique, Siddique Ahmed Siddique, Vakil Ahmed Siddique, Bashir Ahmed Siddique, Kafil Ahmed Siddique and Khalil Ahmed Siddique carrying on business under the trade name K. R. Brothers & Co., Boral, 24-Parganas (a); PG/3105A, 26-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

24. K. K. Engineering (Private) Ltd. carrying on business under the trade name K. K. Engineering (Private) Ltd., 426 Jessore Road, Calcutta-28 (a); PG/3106A, 27-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electrical parts and accessories used in accounting machine, steel cabinets for data processing and libraries (c).

25. Messrs. Kali Sadhan Das Gupta and Amya Victor Moses carrying on business under the trade name Meson Engineering Works, 6 Canal Road, Calcutta-33 (a); PG/3107A, 27-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery components, furnace shells, clamps and duct (c).

26. Bongaon Municipal Celluloid Workers Co-operative Industrial Society Ltd. carrying on business under the trade name Bongaon Municipal Celluloid Workers Co-operative Industrial Society Ltd., Ramnagar Road, P. O. Bongaon, 24-Parganas (a); PG/3109A, 28-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: celluloid combs (c).

27. Shrimati Ganga Dasi Saha and Shrimati Indra Rekha Saha (Partners) carrying on business under the trade name Messrs. Lakshmi Narayan Stores, 40 Monohardas Street, Calcutta (a); RJ/3128A, 27-10-64 (b); (1) Raw materials: Paper board, rexin and flour, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Khata, exercise book, bounded book (c); Khata (d).

28. Shri Kanhaiyalal Kabra (Proprietor) carrying on business under the trade name Messrs. Kanhaiyalal Kabra, P-34/35 Cotton Street, Calcutta (a); RJ/3129A, 28-10-64 (b); Jari and cloth (d).

29. Sarbasri Amal Kumar Chakravarty and Biswanath Roy Chaudhury carrying on business under the trade name Messrs. Electrical and Mechanical Equipment Corporation, 17 Dass Lane, Calcutta (a); SL/4252A, 3-10-64 (b); Electrical pumps, electric motors, starters, switches, c. i. couplings, bed plates, condensors (d).

30. Sarbasri Paresh Datta Kundu and Kulada Charan Kundu carrying on business under the trade name Messrs. Board Box India, 7/2 Ramnath Biswas Lane, Calcutta (a); SL/4253A, 6-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: 'Card board box' for sale (c); Tin plate, g. i. wire, black sheet (d).

31. Messrs. Srijani Braiding Industrial Co-operative Society Ltd., 5 Mahatma Gandhi Road, Calcutta (a); SL/4254A, 7-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: "Shoe lace, boot lace, tape, cord" (c).

32. S. K. Agarwal, Padmavati Agarwal, Pratima Rani Agarwal, Pushpa Vati Agarwal and Devendra Kumar Agarwal carrying on business under the trade name Messrs. Allied Chemical Corporation, 12 Nirmal Chander Street, Calcutta (a); SL/4255A, 22-10-64 (b); Silicagel, methyl salicylate, benzyl alcohol, butyl acetate (d).

33. Shrimati Reba Chakravarty (Proprietress) carrying on business under the trade name J. K. Engineering Works, 40B Abinash Sashmal Lane, Calcutta (a); TL/2855A, 30-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Drying truck, aluminium trays, fuse boxes (c).

S. K. BOSE, Commissioner.

No. 353 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registration under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different

items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Shri Nawal Kishore Agarwal carrying on business under the trade name Devki General Stores, 71 Canning Street, Calcutta (a); AT/3702A, 19-11-60 (b); (A) Cheese, himapes (d); 31-10-64 (e).

2. Shri Hariram Lal Chand, Shri Nandlal H. Rajani and Shri Thakurdas Deomal carrying on business under the trade name Universal Plastics, 71 Canning Street, Calcutta (a); AT/3934A, 11-10-63 (b); (A) (1) Raw materials and all other raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plastic goods (c); (A) Diary, wallets, key chain purse, plastic, folios (d); 2-11-64 (e).

3. Shri Chaitanya Charan Dutta and Shri Amulya Ratan Dutta carrying on business under the trade name Messrs. Chaitanya Charan Dutta and Amulya Ratan Dutta, Nutangonj, Bankura (a); BK/446A, 22-6-60 (b); (A) Paints, colours, varnish, linseed oil, turpentine oil, blue, brass, linet, tubewell and fittings, asbestos sheets, brass fittings, lock, sanitary ware, jute twine, coconut stick and caustic soda (d); 27-10-64 (e).

4. (S) Messrs. Hiralal Sachdev, Krishna Wanti, Lilarani and Shangra Wanti carrying on business under the trade name Nav Bharat Industries (for) Messrs. Hiralal Sachdev, Krishna Wanti, Lilarani and Shangra Wanti carrying on business under the trade name Nava Bharat Industries, 6 Chattawalla Gullee, Calcutta (a); CL/3621A, 10-10-63 (b); 23-10-64 (e).

5. Bashir Ahmed, Ayesha Khatoon and Amina Khatoon carrying on business under the trade name Messrs. Shaikh Nabi Bukhsh & Co., 7 Bolai Dutta Street, Calcutta (a); CL/2139A, 5-3-51 (b); (A) Coal pitch (hard and soft) (d); 23-10-64 (e).

6. Sarbasri Chhathmal, Kishanmal, Sabitri Debi Agarwal and Kanta Devi Agarwala carrying on business under the trade name Murlidhar Basantlal, 36 Ezra Street, Calcutta (a); CL/3710A, 6-5-64 (b); (A) P. v. c. compound (d); 24-10-64 (e).

7. Sarbasri Umedbhai Khusalbhai Patel, Sumant Umedbhai Patel, Vikram Umedbhai Patel, Kunjbala Subash Patel and Jyotsna Arvindbhai Patel carrying on business under the trade name Messrs. Umedbhai & Co., (S) 55 Canning Street, Calcutta (for) 11 Rowland Road, Calcutta-20 (a); (S) CL/3773A (for) BH/3603A (b); 28-10-64 (e).

8. Sarbasri Purushottam K. Patel, Sadhuram P. Patel, Chimanbhai P. Patel, Manubhai P. Patel, Kantibhai P. Patel and Jayunt Kumar P. Patel carrying on business under the trade name Messrs. Purushottam K. Patel & Co., (S) 55 Canning Street, G-Block, Calcutta-1 (for) 27A Elgin Road, Calcutta-20 (a); (S) CL/3774A (for) BH/3581A (b); 28-10-64 (e).

9. (S) Shrimati Sadhana Mazumdar (Executrix) carrying on business under the trade name Messrs. H. L. Mazumder & Co. (for) Shrimati H. L. Mazumder (Proprietress) carrying on business under the trade name H. L. Mazumder & Co., 29 Strand Road, Calcutta (a); CR/1756A, 13-2-50 (b); 30-10-64 (e).

10. Messrs. Padma Kumar Gupta, Hardwarimal Hetampuria and Santosh Chandra Gupta carrying on business under the trade name General Stores & Bearing Corporation, 1 Bonfield Lane, Calcutta (a); CR/3350A, 20-6-63 (b); (A) Gunny bags (d); 30-10-64 (e).

11. Messrs. Mahanlal Khandelwal, Omprokash Khandelwal, Chandra Kanta Khandelwal and Chandra Probha Khandelwal carrying on business under the trade name Mohanlal Omprokash, 13 Portuguese Church Street, Calcutta (a); CR/3188A, 31-1-62 (b); (A) Ultramarine blue, groundnut oil, boric powder, hexamine, til oil, polang oil, tobacco seed oil, rice bran oil, palm oil, linseed oil, amon-chloride, urea, chlorine, mohuwa oil, mercury, arsenic, carenjia oil and hydrochloric acid and maize starch (d); 30-10-64 (e).

12. (S) Shrimati Nagendra Bala Devi, Executrix to the Estate of Late Peary Mohan Mukherjee carrying on business under the trade name Messrs. M. M. Mukherjee & Co. (for) Shrimati Nagendra Bala Devi Interim Administratix carrying on business under the trade name Messrs. M. M. Mukherjee & Co., 19 Rajawoodmunt Street, Calcutta (a); CR/157A, 25-9-41 (b); 31-10-64 (e).

13. Shri Hem Raj Pincha (Proprietor) carrying on business under the trade name Hem Machinery Mart, 9 Armenian Street, Calcutta (a); CR/3465A, 19-5-64 (b); (A) Grinding machine (d); 31-10-64 (e).

14. Shri Dhirendra Nath Ghosh (Proprietor) carrying on business under the trade name Messrs. The Oriental Traders (India), 85 Netaji Subhas Road, Calcutta (a); CR/2488A, 9-8-49 (b); (A) Bolts, nuts, washers, screws, rivets, pins, nails, wires, wire ropes, wire nettings, wire fencing, fencing posts, stay wire, stay sets, clamps, slings, shackles, ropes, tapes, pipes, pipe fittings, cocks, valves, shovels, spades, rakes, crow bars, axes, water tanks, trunks, buckets, pans, cans, scoops, metal sheets, metal sections, doors and window fittings, canes, cane baskets, brooms, brushes, mats (d); 2-11-64 (e).

15. (S) Shri Akrur Chandra Ghosh and Shri Uma Shankar Ghosh carrying on business under the trade name Ghose Dutta & Co. (for) Ghose Dutta & Co., 38 Netaji Subhas Road, Calcutta (a); CR/2854A, 19-2-59 (b); (D) Hardware, mill stores, (A) Steels, plates, rounds, flats, square bars, angles, joists, channels, wires, carbon, staples, washers, springs, pipe fittings, bushes, corks, valves, loom buffer, hoop iron, nails, rivets, nuts, bolts, rods, buckets, screw drivers, pliers, cutters, hammers, screws, ropes, hacksaw blades, grease nipples, sand paper, tin ingot, spikes, alloy steels and beltings (d); 4-11-64 (e).

16. (S) Shri Bejoy Kumar Bhattacharjee (Proprietor) (for) D. A. Davieson (Proprietor) carrying on business under the trade name D. A. Davieson, 135 Canning Street, Calcutta (a); CR/680A, 29-9-41 (b); 5-11-64 (e).

17. (S) Messrs. Nilima Ganguli, Gosta Ch. De, Abhoy Nath Ganguli, Ajoy Nath Ganguli and Manik Chand De carrying on business under the trade name I. N. Gangooly & Co. (for) Messrs. Nilima Ganguli and Gosta Ch. De carrying on business under the trade name I. N. Gangooly & Co., 71A Netaji Subhas Road, Calcutta (a); CR/665A, 28-9-41 (b); 5-11-64 (e).

18. (S) Tayebally Samsuddin, Mayyad Tayebally and Husain Tayebally (for) Tayebally Samsuddin, Mayyed Tayebally and Imranbhai Kamruddin (Partners) carrying on business under the trade name Messrs. T. M. Pakhri & Co., 26E Netaji Subhas Road, Calcutta (a); CR/501A, 26-9-41 (b); 24-10-64 (e).

19. Sarbasri C. R. Krishnan, Atmaram Agarwal, N. R. Hariparam and Mayalal Keday carrying on business under the trade name Messrs. Bengal Chemicolour Co., 10 Armenian Street, Calcutta-2 (a); CR/213B, 29-7-49 (b); (A) Zinc dust (d); 27-10-64 (e).

20. Shri Kashinath Mukherjee (Proprietor) carrying on business under the trade name Messrs. United Hardware Stores, 91 Netaji Subhas Road, Calcutta (a); CR/1109A, 2-2-46 (b); (D) Hardware and machinery parts, (A) Hinges, screws (all categories), panel pins, nails, barbed wire, wire netting, expanded metal sheets, bolts, nuts, rivets, washers, cut tacks, tangle, hoop iron, box strapping, welded wire mesh, weights and measures, steel files, hoes (kodalis), hammers, picks, pick-axe, shovels, pipes, pipe fittings, chisels, pans, buckets, cocks and valves, box strapping machine and sealer, g. i. wire, steel wire, carriage bolts and nuts, roofing bolts and nuts, dog spikes, taps and dies, weighing machine parts (d); 28-10-64 (e).

21. Messrs. Bharat Mining Corporation Ltd., 9 Old Court House Street, Calcutta (a); EL/3375A, 30-4-60 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Coke and coal in respect of West Bengal collieries only (c); 2-11-64 (e).

22. Messrs. Satyanarain Goenka, Hiralal Goenka and Sm. Parameswari Devi carrying on business under the trade name Bhairamal Chimanram, 71 Burtolla Street, Calcutta, (A) Branch offices, 50 Kali Krishna Tagore Street, Calcutta, 161/1 Mahatma Gandhi Road, Calcutta (a); (S) JK/292B (for) JK/392A (b); 30-10-64 (e).

23. (S) Messrs. Madan Chand Goenka, Kishore Chand Goenka, Rattan Chand Goenka, Murlidhar Goenka, Radheballab Goenka, Kailash Kumar Goenka, Vijoy Kumar Goenka and Pannalal Goenka carrying on business under the trade name Ramanand Kishanchand (for) Messrs. Madan Chand Goenka, Kishore Chand Goenka, Rattan Chand Goenka, Murlidhar Goenka, Kailash Kumar Goenka and Vijoy Kumar Goenka carrying on business under the trade name Ramanand Kishanchand, 25 Burtolla Street, Calcutta (a); JK/2895A, 29-8-58 (b); 31-10-64 (e).

24. Messrs. Kundanlal Agarwal, Trilok Chand Agarwal and Kewal Krishan Agarwal carrying on business under the trade name The Indian Tube Manufacturing Co., 5 Narain Prasad Babu Lane, Calcutta (a); JK/3340A, 11-6-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobils, greases and paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pipe fittings for sale (c); 2-11-64 (e).

25. Messrs. Lalit (Private) Ltd., 74 Burtolla Street, Calcutta (a); JK/2793A, 10-4-63 (b); (A) Ferromanganese, ferro-silicon, fluarspar (d); 2-11-64 (e).

26. Messrs. Nanda Dulal Kowar, Shib Shankar Kowar and Shambhu Charan Kowar carrying on business under the trade name Purna Chandra Kowar Shambhu Charan Kowar, 48 Strand Bank Road, Calcutta (a); JK/3042A, 7-3-60 (b); (A) Til oil (d); 4-11-64 (e).

27. (S) Shrimati Sita Devi Saraogi, Shri Kamal Nayan Saraogi and Shri Mohanlal Saraogi carrying on business under the trade name Saraogi Bros. (for) Shrimati Sita Devi and Shri Kamal Nayan Saraogi carrying on business under the trade name Saraogi Bros., 56 Sir Hariram Goenka Street, Calcutta (a); JK/2403A, 18-9-42 (b); 5-11-64 (e).

28. Messrs. Bijoylal Rai Karmakar, Basantalal Rai Karmakar, Nani Gopal Rai Karmakar and Narayan Rai Karmakar carrying on business under the trade name Jasomati Jewellery Stores, P. O. and Dist. Jalpaiguri (a); JP/1450A, 14-1-56 (b); (A) (1) Raw materials, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: 14 Carats gold ornaments (c); (A) 14 Carats gold ornament (d); 23-10-64 (e).

29. (S) Darshanlallal, Anand Prokash, Jagadish Prosad and Ramesh Chand carrying on business under the trade name Messrs. The Siliguri Ice Factory & Cold Storage (for) Jai Prokash carrying on business under the trade name Messrs. The Siliguri Ice Factory & Cold Storage, Sevoke Road, P. O. Siliguri, Darjeeling (a); JP/2005A, 1-11-60 (b); 7-10-64 (e).

30. Shri Bidesh Ranjan Majumder (Proprieor) carrying on business under the trade name Messrs. Bidesh Ranjan Majumder, (S) Siliguri Bazar, Siliguri, Darjeeling (for) Deshbandhupara, Siliguri, Darjeeling (a); JP/2079A, 29-12-61 (b); 9-10-64 (e).

31. (S) Messrs. Radha Madhab Kanshabanik, Jadhab Chandra Kansha Banik and Keshab Chandra Kanshabanik (Partners) carrying on business under the trade name Judhisthir Kanshabanik (for) Messrs. Judhisthir Kangsabanik, Baralghat, Nabadwip, Nadia (a); KR/1854A, 25-8-58 (b); 26-10-64 (e).

32. Shri Kalikinkar Poddar (Proprietor) carrying on business under the trade name Messrs. Bharat Glass Stores, Hatkhola, Raiganj, West Dinajpur (a); ML/749A, 27-4-64 (b); (A) Carpentary tools, tea, tubewell parts, enamel wares, ropes and sutli, lime, canvas, gala, wire net, tower bolt, door fittings, colours, emery paper, emery cloth, machine tools, sanitary fittings, washer, varnish, linseed oil, tarpentine, paint, brush, brass fittings, iron ring, haskal, tawa, jalkathi, coal tar, broomstick, kitchen wares, hasak, stove, cooker, tray, durmush, iron, hata,

khunti, table lamp, stone jar, ash tray, soap case, spoon, water filter, chalni and table wares (d); 2-11-64 (e).

33. Sarbasri Shew Sankar Gajadia and Hazarimall Gajadia (Partners) carrying on business under the trade name Messrs. Bharat Soap Works, P. O. Kaliaganj, Dist. West Dinajpur (a); ML/741A, 2-3-64 (b); (A) Tobacco oil, palm oil and rice oil (c); 2-11-64 (e).

34. (S) Shri Ilias carrying on business under the trade name Messrs. H. B. and Noor Mohammed (for) Messrs. H. B. and Noor Mohammed, Garden Reach Road, Bangali Bazar, Metiaburuj, 24-Parganas (a); PG/551A, 6-6-46 (b); 30-10-64 (e).

35. (S) Messrs. Rani Bala Dasi, Subala Dasi and Mohila Sundari Dasi carrying on business under the trade name Hara Gouri Rice Mill (for) Hara Gouri Rice Mill, Roy Ambika Charan Roy Bahadur Road, Tollygunge, Calcutta-33 (a); PG/319A, 18-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Rice (for) All kinds of paddy and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and (3) Consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of rice for sale (c); 30-10-64 (e).

36. (S) Shri Sudhangshu Bimal Roy carrying on business under the trade name Messrs. General Engineering Corporation (for) Messrs. General Engineering Corporation, (S) B/19 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (for) 3 Mangoe Lane, Calcutta-1 (a); (S) PG/3108A (for) EL/3108A (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric motors, tools, bearings, mill stores (c); 27-10-64 (e).

37. Messrs. Narsinghdass Saraogi and Radheshyam Saraogi carrying on business under the trade name United Industries, 6 Canal Road, Calcutta-33 (a); PG/2407A, 23-9-60 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cane baskets (c); 27-10-64 (e).

38. Messrs. Shyam Sunder Kejriwal, Shiva Kumar Kejriwal and Raj Kumar Kejriwal carrying on business under the trade name Swastik Spring and Steel Works, P36 India Exchange Place, Calcutta (a); RB/1392A, 30-4-63 (b); (A) (1) Raw materials, viz., rounds, flats, sheets, angles, rods, channels, wire and non-ferrous metals, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery parts of switchgear, transformer, traction motor, oil and gas drilling and extracting machinery, jute mill machinery, cotton mill machinery and coal machinery (c); 30-10-64 (e).

39. Messrs. Modern India Construction Co. Ltd., 2 Brabourne Road, Calcutta, Sukhchar, Barrackpur Trunk Road, 24-Parganas (a); RB/89B, 19-8-58 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric overhead, travelling cranes (c); 31-10-64 (e).

40. Shri Raichand Surana (Proprietor) carrying on business under the trade name Calcutta Stores Supply Centre, 37 Canning Street, Calcutta (a); RB/1492A, 9-4-62 (b); (A) Nickel, copper, brass (d); 4-11-64 (e).

41. (S) Messrs. The Ideal Metal Industries (Private) Ltd. (for) Messrs. The Ideal Metal Industries, 5 Wellington Square, Calcutta (a); SL/1273A, 5-7-47 (b); 10-10-64 (e).

42. Messrs. S. K. Agarwal (Private) Ltd., 12 Nirmal Chandra Street, Calcutta (a); SL/306B, 10-9-63 (b); (A) Spin dryers (d); 10-10-64 (e).

43. (S) Messrs. Gourirani Debi and Ramani Mohan Burman carrying on business under the trade name Messrs. Dental Goods Supply Co. (for) Messrs. Haridhan Burman and Ramani Mohan Burman carrying on business under the trade name Messrs. Dental Goods Supply Co., 33 Bepin Behari Ganguly Street, Calcutta (a); SL/1501A, 6-10-48 (b); 3-10-64 (e).

44. Shri K. S. Jayaraman carrying on business under the trade name Messrs. Jayam & Co., 35 Chittaranjan Avenue, Calcutta (a); SL/3275A, 7-7-58 (b); (A) Ball bearings (d); 7-10-64 (e).

45. Messrs. Rajindar Mohan Arora, Ramkumar Arora and Harinder Kumar Arora carrying on business under the trade name Messrs. Indian Chemicals & Scientific Instrument Works, 208 Bepin Behari Ganguly Street, Calcutta (a); SL/4148A, 22-2-61 (b); (A) Methylated spirit, shellac, varnish for machine, alcohol, glycerine, distilled water and chloroform after the word consumable stores (c); (A) Carpentary tools, smithy tools, sheet metal tools, electric motors, electric fans, electric fittings, electric wires, lathes, drills, grinders, hackshaws, shapers, pulleys, shafts and bearings (d); 7-10-64 (e).

46. Messrs. Prafulla Kumar Basak and Shome Chand Basak carrying on business under the trade name Messrs. S. P. Industries, 121A Bipin Behari Ganguly Street, Calcutta (a); SL/3005A, 31-7-56 (b); (A) Joint boxes, junction box and tension clamp (d); 8-10-64 (e).

47. Shri S. K. Mitra carrying on business under the trade name Messrs. Kamitter & Co., 35 Chittaranjan Avenue, Calcutta (a); SL/1236A, 2-4-47 (b); (A) Steel box, electric motor, pump, starter, switch, tin container, electric oven (d); 8-10-64 (e).

48. (S) Messrs. Cirugia de-Lux (Private) Ltd. (for) Messrs. Cirugia De-Lux Ltd., 24 Chowringhee Road, Calcutta (a); TL/1692A, 8-3-52 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which

exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Branding ink, poultry equipments (c); 30-10-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 354 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificates.
(c) Goods for use in manufacture in West Bengal for sale.
(d) Goods for resale in West Bengal.
(e) Date of cancellation.

1. Shri Nihar Kanti Ghosh carrying on business under the trade name Messrs. Supti Supply Agency, 7 Bhuban Mohan Banerjee Road, Belghoria, 24-Parganas (a); PG/2185A, 29-5-59 (b); Cement (d); 26-10-64 (e).

2. Shri Amar Chandra Bose carrying on business under the trade name Jatish Chandra Kundu, Rajpur Bazar, Sonarpur, 24-Parganas (a); PG/2218A, 15-3-55 (b); Iron and steel materials (d); 30-10-64 (e).

3. Shri A. M. Natarajan carrying on business under the trade name Messrs. A. Natarajan, 71 Ganesh Chandra Avenue, Calcutta (a); SL/2855A, 5-10-55 (b); Carbon blocks, chemical for rubber, chemicals for paint, chemical for paper, chemical for plastic colours and filters for rubber, paint, printing ink, paper and plastic, pine tar, pine oil, synthetic rubber (d); 10-10-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 357 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation or distribution of electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.

1. Shri Swaren Singh carrying on business under the trade name Arora Electric & Furniture Stores, Raha Lane, P. O. Asansol, Dist. Burdwan (a); 774A(AS) (Central), 9-10-64 (b); Radio and radio accessories, electric kettle, electric heater, electric sauce pan, electric iron, lamps (c).

2. Shri Basudeb Satpati carrying on business under the trade name Messrs. Basudeb Satpati, P. O. and Vill. Peardoba, Bankura (a); 203A(BK) (Central), 26-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Firewood and wooden logs (d).

3. Shri Sufian Ali carrying on business under the trade name Messrs. Sufian Ali, Jain Colony, Dhulyan, Murshidabad (a); 170A(BR) (Central), 2-11-64 (b); Biri leaves (c).

4. Messrs. Vinodrai Mansukhlal Mehta, Dinesh Chandra N. Mehta, Jaswantrai M. Mehta and Shrimati Indira R. Mehta carrying on business under the trade name India Export Enterprises, 138 Canning Street, Calcutta (a); 1781A(CR) (Central), 27-10-64 (b).

5. Messrs. Ratanlal Kankaria and Kewal Chand Kankaria carrying on business under the trade name Sales & Supply Bureau, 4 Raja Woodmunt Street, Calcutta (a); 1782A(CR) (Central), 31-10-64 (b); Tools (c).

6. Shri Chandidas Chatterjee carrying on business under the trade name C. Chatterjee & Brothers, 32 Dalhousie Square South, Calcutta (a); 886A(EL) (Central), 4-11-64 (b); M. s. rods (c).

7. Messrs. Desraj Gupta, Satyanarayan Gupta and Jagadish Rai Gupta carrying on business under the trade name Messrs. Gupta & Co., Hill Cart Road, P. O. Siliguri, Dist. Darjeeling (a); 569A(JP) (Central), 8-10-64 (b); Wool and woollen goods (c).

8. Shri Asit Chatterjee (Proprietor) carrying on business under the trade name Messrs. Auto Site, Sevoke Road, P. O. Siliguri, Dist. Darjeeling (a); 570A(JP) (Central), 9-10-64 (b); Motor parts and accessories (c).

9. Shri Punam Chand Jain (Pugulia) (Proprietor) carrying on business under the trade name Messrs. Punam Chand Jain, Ukilpara, Raiganj, West Dinajpur (a); 263A(ML) (Central), 2-11-64 (b); Utensils (c).

10. Shri Anandmal Baid (Proprietor) carrying on business under the trade name Messrs. West Bengal Timber Saw Factory, Rajmahal Road, English Bazar, Malda (a); 264A(ML) (Central), 2-11-64 (b); Timber and lime (c).

11. Shri Radha Govinda Paul carrying on business under the trade name Jack Paul & Sons, Raja Narendra Lal Khan Road, P. O. and Dist. Midnapore (a); 491A(MN) (Central), 26-10-64 (b); Automobile spare parts (c).

12. Messrs. K. K. Engineering (Private) Ltd., 426 Jessore Road, Calcutta-28 (a); 847A(PG) (Central), 27-10-64 (b).

13. Messrs. Kali Sadhan Das Gupta and Amya Victor Moses carrying on business under the trade name Meson Engineering Works, 6 Canal Road, Calcutta-33 (a); 848A(PG) (Central), 27-10-64 (b).

14. Bongaon Municipal Celluloid Workers Co-operative Industrial Society Ltd., Ramnagar Road, P. O. Bongaon, 24-Parganas (a); 850A(PG) (Central), 28-10-64 (b).

15. Sarbasri Praveen Kumar Shah, Saralal Shah, Bijesh Kumar Shah, last partner being minor represented by his natural guardian (Jayantilal Shah, father) carrying on business under the trade name Messrs. Premier Motors, 7 Sooterkin Street, Calcutta (a); 1656A(SL) (Central), 7-10-64 (b); Motor parts, accessories, spanners, wrenches, jacks, nuts and bolts, nozzle tasters (c).

16. Shri S. K. Agarwal, Sm. Padmavati Agarwal, Sm. Pratima Rani Agarwal, Sm. Pushpa Vati Agarwal and Shri Devendra Kumar Agarwal carrying on business under the trade name Messrs. Allied Chemical Corporation, 12 Nirmal Chander Street, Calcutta (a); 1657A(SL) (Central), 22-10-64 (b).

17. Shrimati Reba Chakravarty (Proprietress) carrying on business under the trade name J. K. Engineering Works, 40B Abinash Sashmal Lane, Calcutta (a); 930A(TL) (Central), 30-10-64 (b).

S. K. BOSE, Commissioner.

No. 358 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri Hariram Lal Chand, Shri Nand Lal H. Rajani and Shri Thakurdas Deomal carrying on business under the trade name Universal Plastics, 71 Canning Street, Calcutta (a); 1343A(AT) (Central), 11-10-63 (b); (A) Stamping foils, snap fastener, zip fastener, button, pencil. The dealer manufactures processes, namely, diary, wallet, key chain, purse, plastic folios, (D) Plastic goods (d); 2-11-64 (h).

2. (S) Shri Srigopal Jhawar carrying on business under the trade name Kishanlal Bhowarlal (for) Messrs. Hanumanmal Jhawar and Srigopal Jhawar carrying on business under the trade name Kishanlal Bhowarlal, Alipurduar, Dist. Jalpaiguri (a); 250A(CB) (Central), 13-3-59 (b); 5-11-64 (h).

3. (S) Messrs. Hiralal Sachdev Krishnawanti, Lilarani and Shangra Wanti carrying on business under the trade name Nav Bharat Industries (for) Messrs. Hiralal Sachdev Krishnawanti, Lilarani and Shangrawanti carrying on business under the trade name Nava Bharat Industries, 6 Chattawalla Gullee, Calcutta (a); 1406A(CL) (Central), 10-10-63 (b); 23-10-64 (h).

4. Shri Jashwant N. Parekh carrying on business under the trade name Associated Enterprisers, 51 Ezra Street, Calcutta (a); 1413A(CL) (Central), 21-10-63 (b); (A) Silent block bushes (auto parts), plastic tubes for ball pen refills (c); 24-10-64 (h).

5. Messrs. Chanthmal, Kishanmal, Sabitridevi Agarwal and Kantadevi Agarwal carrying on business under the trade name Murlidhar Basantlal, 36 Ezra Street, Calcutta (a); 1454A(CL) (Central), 25-2-64 (b); (A) Bitumin and for polythene lined paper bags (c); 24-10-64 (h).

6. Sarbasri Umedbhai Kushalbhai Patel, Sumant Umedbhai Patel, Vikram Umedbhai Patel, Kanjbala Subash Patel and Jyotsna Arvindbhai Patel carrying on business under the trade name Messrs. Umedbhai & Co., (S) 55 Canning Street, Calcutta (for) Rowland Road, Calcutta-20 (a); (S) 1544A(CL) (Central) (for) 786A(BH) (Central) (b); 28-10-64 (h).

7. Sarbasri Purushottam K. Patel, Sadhuram Patel, Chimanbhai P. Patel, Manubhai P. Patel, Kantibhai P. Patel and Jayant Kumar P. Patel carrying on business under the trade name Messrs. Purushottam K. Patel & Co., (S) 55 Canning Street, G.

Block, Calcutta (for) 27A Elgin Road, Calcutta-20 (a); (S) 1545A(CL) (Central) (for) 772A(BH) (Central) (b); 28-10-64 (h).

8. (S) Tayebally Samsuddin, Mayzad Tayebally and Husain Tayebally (for) Tayebellay Samsuddin, Mayzed Tayebally and Imranbhai Kamruddin (Partners) carrying on business under the trade name Messrs. T. M. Fakhri & Co., 26E Netaji Subhas Road, Calcutta (a); 413A(CR) (Central), 1-7-57 (b); 24-10-64 (h).

9. Messrs. M. Mansukhlal & Co. (Private) Ltd., 1 Bonfield Lane, Calcutta (a); 649A(CR) (Central), 15-7-57 (b); (D) Hardware, bars, angles, joist, sheets, tin plates, stainless steel, box strapping, alloy steel, pipe fittings, plates, rails, hoops, flats, bolts, nuts, rivets, wire, fencing wire, barbed wire, wire rope, screw, nails, washers, shoe grindery, shovels kodalies, hammers, pick axes, crowbars, tower bolts, haps and staples, expanded metal, wire products, cotter pins, panel pins, files, chain pulley block, dyes, drills, slotting cutter, taps, hinges, ball bearing, mill gin stores, blades, prunning knives, belting, v. belt, cutlery, asbestos, sanitary wares, agricultural implements, brass and copper, sheets, rods, tubes phosphorous bronze, bars, sheets, silicon, welding rods, aluminium sheets, pipes, rods, tin ingot, scrap, lead, zinc nickel, machinery and components, motor vehicle parts (c); 24-10-64 (h).

10. Sarbasri C. R. Krishnan, Atmaram Agarwal, N. R. Hariharam and Meyalal Kedia carrying on business under the trade name Messrs. Bengal Chemi Colour, 10 Armenian Street, Calcutta-2 (a); 77B(CR) (Central), 18-6-57 (b); (A) Nickelanodes, chrome salt, chromic acid, copper wire, ferrous sulphate, hepta hydrate and glue flakes (c); 27-10-64 (h).

11. Messrs. Sohanlal Daga and Harish Chand Sharma carrying on business under the trade name Bharat Industrial Corporation, 138 Canning Street, Calcutta (a); 1776A(CR) (Central), 1-10-64 (b); (D) Manufactured stone (chaki) (c); 28-10-64 (h).

12. Messrs. Babulal Pachiria and Govardhandas Binani carrying on business under the trade name Messrs. Plastic Enterprise, 38 Strand Road, Calcutta (a); 107A(CR) (Central), 21-6-57 (b); (A) (1) Raw materials: Plastic raw materials, moulds, dyes, colour, nylon, monofilament, copper wires, nickel, alloy wire, zinc powder, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Plastic goods (d); 26-10-64 (h).

13. (S) Shrimati Sadhana Mazumder (Executrix) carrying on business under the trade name Messrs. H. L. Mazumder & Co. (for) Shri H. L. Mazumder (Proprietor) carrying on business under the trade name Messrs. H. L. Mazumder & Co., 29 Strand Road, Calcutta (a); 358A(CR) (Central), 28-6-57 (b); 26-10-64 (h).

14. Messrs. Mohanlal Khandelwal, Omprakash Khandelwal, Chandra Kanta Khandelwal and Chandra Probha Khandelwal carrying on business under the trade name Mohanlal Omprakash, 13 Portuguese Church Street, Calcutta (a); 1474A(CR) (Central), 31-1-62 (b); (A) Mohuwa oil, arsenic, carenjia oil and hydro-chloric acid, ultramarine blue, groundnut oil, boric powder, hexamine, til oil, polang oil, tobacco seed oil, rice bran oil, palm oil, linseed oil, maix-starch, amon-chloride, chlorine and urea (c); 30-10-64 (h).

15. (S) Shrimati Nagendra Bala Debi, Executrix to the estate of late Peary Mohan Mukherjee carrying on business under the trade name Messrs. M. M. Mukherjee & Co. (for) Shrimati Nagendra Bala Deve, Interim Administratrix carrying on business under the trade name Messrs. M. M. Mukherjee & Co., 19 Raja Woodmunt Street, Calcutta (a); 727A(CR) (Central), 20-7-57 (b); 31-10-64 (h).

16. Messrs. International Steels (Private) Ltd., 91 Netaji Subhas Road, Calcutta (a); 91B(CR) (Central), 25-6-63 (b); (A) M. s. cold rolled strips and box strapping (c); (A) M. s. cold rolled strips and box strappings for manufacturing of pipes and corrugated furniture (d); 2-11-64 (h).

17. (S) Shri Bejoy Kumar Bhattacharjee (Proprietor) (for) Shri D. A. Advieson (Proprietor) carrying on business under the trade name D. A. Davieson, 135 Canning Street, Calcutta (a); 1457A(CR) (Central), 18-11-61 (b); 5-11-64 (h).

18. Shri Sanskaran Bohra (Proprietor) carrying on business under the trade name Messrs. India Trading Corporation, 125 Old Chinabazar Street, Calcutta (a); 1533A(CR) (Central), 8-8-62 (b); (A) Celluloid sheet (c); 5-11-64 (h).

19. Messrs. Lalit (Private) Ltd., 74 Burtolla Street, Calcutta (a); 548A(JK) (Central), 31-7-57 (b); (A) Soap stone and china clay (c); 2-11-64 (h).

20. (S) Sarbasri Darshanlal, Anand Prokash, Jagadish Prosad and Ramesh Chand carrying on business under the trade name Messrs. Siliguri Ice Factory & Cold Storage (for) Jaiprakash carrying on business under the trade name Messrs. Siliguri Ice Factory & Cold Storage, Sevoke Road, P. O. Siliguri, Dist. Darjeeling (a); 472A(JP) (Central), 12-6-61 (b); 27-10-64 (h).

21. Shri Makhan Lall Saha (Proprietor) carrying on business under the trade name Messrs. Makhan Lall Saha & Sons, Mahendraganj, Kaliaganj, West Dinajpur (a); 257A(ML) (Central), 24-7-64 (b); (A) Playing card (c); 31-10-64 (h).

22. Shri Sudhanshu Bimal Roy carrying on business under the trade name Messrs. General Engineering Corporation, (S) B/19 Behala Industrial Estate, Banamali Naskar Road, Calcutta-34 (for) 3 Mangoe Lane, Calcutta-1 (a); (S) 849A(PG) (Central) (for) 612A(EL) (Central) (b); 27-10-64 (h).

23. Shri Shankarlal Mohta and Shri Ramratan Mohta (Partners) carrying on business under the trade name Messrs. Everhappy Commercial Corporation, 201B Mahatma Gandhi Road, Calcutta (a); 912A(RJ) (Central), 29-9-64 (b); (A) Electrical goods (c); 23-10-64 (h).

24. (S) Messrs. Gourirani Debi and Ramani Mohan Burman carrying on business under the trade name Messrs. Dental Goods Supply Co. (for) Messrs. Dental Goods Supply Co., (S) 33 Bipin Behari Ganguly Street, Calcutta (for) 33 Bowbazar Street, Calcutta (a); 659A(SL) (Central), 5-9-57 (b); 3-10-64 (h).

25. Messrs. Rajendra Mohan Arora, Ramkumar Arora and Harinder Kumar Arora carrying on business under the trade name Messrs. Indian Chemicals and Scientific Instrument Works, 208 Bipin Behari Ganguly Street, Calcutta-12 (a); 1573A(SL) (Central), 29-7-60 (b); (A) Carpentry tools, smithy tools, sheet metal tools, electric motors, electric fans, electrical fittings, electric wire, lathes, drills, grinders, hacksaws, shapers, pulleys, shafts and bearings (c); 7-10-64 (h).

26. Messrs. Prafulla Kumar Basak and Shomechand Basak carrying on business under the trade name Messrs. S. P. Industries, 121A Bipin Behari Ganguly Street, Calcutta (a); 192A(SL) (Central), 1-7-57 (b); (A) Joint boxes, junction box and tension clamp (c); 8-10-64 (h).

27. Messrs. The Basumati (Private) Ltd., 166 Bipin Behari Ganguly Street, Calcutta (a); 949A(SL) (Central), 4-5-59 (b); (D) Newspapers after the word "books" (d); 8-10-64 (h).

28. (S) Messrs. The Ideal Metal Industries (Private) Ltd. (for) Messrs. The Ideal Metal Industries, 5 Wellington Square, Calcutta (a); 579A(SL) (Central), 13-8-57 (b); 10-10-64 (h).

29. Messrs. S. K. Agarwal (Private) Ltd., 12 Nirmal Chandra Street, Calcutta, Calcutta (1) (a); 122B(SL) (Central), 9-10-63 (b); (A) Spin dryers (c); 10-10-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 359 C. T.—12th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Medicaments (Private) Ltd., 7 Lower Chitpur Road, Calcutta (a); 792A(CL) (Central), 1-9-58 (b); Patent medicines (c); 26-10-64 (h).

2. Messrs. Fakir Chand Seth and Ranjit Kumar Basak carrying on business under the trade name Messrs. General Ayurvedic Works, 4-5 Jackson Lane, Calcutta (a); 937A(CR) (Central), 17-9-57 (b); 28-10-64 (h).

3. Jyotish Chandra Kundu and Nishit Chandra Ghose carrying on business under the trade name Jatish Chandra Kundu, Rajpur Bazar, Sonarpur, 24-Parganas (a); 422A(PG) (Central), 19-7-57 (b); Iron and steel materials (c); 30-10-64 (h).

4. Shri A. M. Natarajan carrying on business under the trade name Messrs. A. Natarajan, 71 Ganesh Chandra Avenue, Calcutta (a); 469A(SL) (Central), 30-7-57 (b); Chemicals, colours and fillers for rubber, paint, printing ink, paper and plastic industries including pine tar, pine oil and synthetic rubber (c); 10-10-64 (h).

S. K. BOSE, Commissioner.

No. 361 C. T.—16th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941, Bengal Act VI of 1941 the following names and addresses of registered dealers together with a description of the goods covered by its registration certificates whose registrations under the Act was cancelled with effect from the date noted against it under Rule 14 of the Bengal Sales Tax Rules, 1941, is published for general information :—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri C. N. Thacker carrying on business under the trade name C. N. Thacker, 203 Railway Market P. O. Kharagpur, Dist. Midnapore (a); MN/906A 23-11-59 (b); Toilets, stationery goods, patent foods provisions, books, paper and oilman stores (d) 3-11-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each :—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 363 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered

dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Sarbasri Atul Chandra Dey, Shib Chandra Dey, Alak Chandra Dey, Abani Chandra Dey and Samarendra Nath Dey carrying on business under the trade name Messrs. Dey & Co., 72 Kalighat Road, Calcutta-26 (a); AL/1044A, 30-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machine parts (c).

2. Mrs. Raj Mohini Jhamb and Mr. C. L. Jhamb carrying on business under the trade name Messrs. Pushap Bagh Service Station, 1 Alipur Road, Calcutta-27 (a); AL/1045A, 30-10-64 (b); Motor oil, grease, lubricants, chamois leather and motor accessories (d).

3. Shri Ratilal Matlia carrying on business under the trade name Messrs. Joy Durga Katha Store, 159 Netaji Subhas Road, Asansol, Burdwan (a); AS/2541A, 31-10-64 (b); Katha (Catechu) (d).

4. Shri Syed Mohammed Islam carrying on business under the trade name Messrs. Scientific Rubber & Plastic Works, 69 Tiljala Road, Calcutta-46 (a); BH/3710A, 30-10-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Remixed rubber compounds, rubber compounds and rubber sheets for hawai chappals (c).

5. Messrs. Mohan Sircar and Mangal Sircar carrying on business under the trade name Messrs. Debenson Industries, 3/D Nandy Street, Calcutta-29 (a); BH/3711A, 9-11-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Agricultural implements (c).

6. Shri Sawarn Singh Walie carrying on business under the trade name Messrs. Sonali Soda Fountain and Cafetaria, 43 Ashutosh Mukherjee Road, Calcutta-20 (a); BH/3713A, 10-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Pudding, lassi, cooked food, prepared tea and coffee (c); Ice cream, cakes and aerated water (d).

7. Shri Bhutnath Patra (Proprietor) carrying on business under the trade name Messrs. Bhutnath Patra, P. O. and Vill. Peardoba, Dist. Bankura (a); BK/614A, 2-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Firewood and wooden logs (c).

8. Sarbasri Cheriamoidoo Thythodath and U. T. Aboobaker carrying on business under the trade name Genuine Oil Co., 2 Tirettabazar Street, Calcutta (a); CL/3777A, 2-11-64 (b); (1) Groundnut oil for lubrication, (2) Coconut oil for lubrication, (3) Grease (lubricating), (4) Lubricating oil, (5) Tallow, (6) Petroleum jelly, (7) Fish oil, (8) Til oil for lubrication, (9) White oil for lubrication for (1) and (2). Declaration forms for tax free purchases would be issued by this office only on verification of the relative transactions (d).

9. Messrs. Industrial Metal Works (Private) Limited, 12/2 Clive Row, Calcutta (a); CR/3510A, 7-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., grease, lubricating oil, cotton waste. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Non-ferrous rods, bars sections, (ii) Pipes, tubes, profiles (c).

10. Messrs. Govind Prasad Agarwal, Mahendra Kumar Agarwala, Nirmal Kumar Bhojnagarwalla and Sushil Kumar Bhojnagarwalla (minor) carrying on business under the trade name Metal-Heat Industries, P-10 New Howrah Bridge Approach Road, Calcutta (a); CR/3511A, 9-11-64 (b); Hard bright wire, annealed wire (d).

11. Shri Haraprasad Sarma (Proprietor) carrying on business under the trade name Hariprasad Sarma, Teesta Bridge (a); DJ/1096A, 10-11-64 (b); (1) Raw materials, (2) Tools and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c); Timber and charcoal (d).

12. Krishna Chandra Roy (Proprietor) carrying on business under the trade name Roy Restaurant, 31 Bentinck Street, Calcutta (a); EL/3674A, 7-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cooked food, hot tea (c).

13. Shri Jagdish Prasad Tayal carrying on business under the trade name Messrs. Hind Metal Industries, 16 Malipanchgara Street, Liluah, Howrah (a); HW/2855A, 9-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, mobil oil and cutting oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe, pipe fittings, bucket ears, nuts, pans and tawas (c).

14. Messrs. B. N. Nandy, C. R. Nandy and G. S. Nandy carrying on business under the trade name Hardware and Paint Supply, 157 Narasingh Dutta Road, Howrah (a); HW/2856A, 9-11-64 (b); Hardwares, points and machine parts (d).

15. Sarbasri Krishna Prakash Kohli, Ramji Prakash Kholi, Suraj Prakash Kholi and Shub Prakash Kholi carrying on business under the trade name Mechelec, 16 India Exchange Place, Calcutta (a); LR/3617A, 28-10-64 (b); Electric pumping set, electric motors, motor cable joint boxes, switch porcelain, flexible hose, pumps, channel frame base, couplings, electric starters, electric vibrators (d).

16. Shri Gopal Chandra Roy and Shri Nepal Chandra Roy carrying on business under the trade name Messrs. Gopal Chandra Roy, 243 Upper Circular Road, Calcutta (a); MK/3807A, 30-10-64 (b); Latrine boulders (d).

17. Shri Rathindra Kumar Chowdhury and Shrimati Shuvra Kar Roy carrying on business under the trade name Messrs. Rabinson Industries, 9 Shariatulla Lane, Calcutta-6 (a); MK/3808A, 31-10-64 (b); (1) Raw materials, viz., m. s. plates and sheets, m. s. rods, iron tees and angles, brass rods and pipes and sheets, aluminium tees and angles, ball bearing, g. i. sheets and pipes, (3) Consumable stores, viz., oxygen and acetylene gas. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Float stand, brass float, m. s. cover, g. i. float, outlet control gear, brass plates and steels, water flow regulator, m. s. water wheel with ball bearing and g. i. plumber block, oxific gear for sale (c).

18. Shri Om Prakash Agarwalla carrying on business under the trade name Messrs. S. M. Trading Co., 9 Cornwallis Street, Calcutta (a); MK/3809A, 31-10-64 (b); Electric cable and fans, bulbs and wiring materials, fire clay powder, bentonite powder, machinery tools, bolts, nuts, rubber insulator packings, copper wire rope, iron pipes (d).

19. Shri Ram Nidhi Ghose carrying on business under the trade name Ram Nidi Ghose, Vill. Kiaboni, P. O. Akchhora, Dist. Midnapore (a); MN/1766A, 30-10-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sal poles and firewood (c).

20. Shri Bibhuti Bhusan Dutta (Proprietor) carrying on business under the trade name Messrs. Bibhuti Bhusan Dutta and Sons, 15 Pageyapatty Street, Calcutta (a); RJ/3130A, 30-10-64 (b); (1) Raw materials, i.e., lace, buckles, cloth (yardage), buttons, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); Readymade garments (d).

21. Shri Bhupati Ch. Datta carrying on business under the trade name Shambazar Paper Agency, 104/1 Cornwallis Street, Calcutta (a); SH/3547A, 30-10-64 (b); Account books, pencil, erasunes, ink, ink-pot (d).

22. Messrs. Amar Nath Dey, Chandi Charan Paul, Sambhu Charan Pal, Amarendra Nath De, Amarendra N. Paul, Kashi Nath Dey, Baidyanath Dey, Kedar Nath Dey and Sambhu Nath Nandy carrying on business under the trade name Bhadra Kali Iron & Steel Co., 47 Manick Bose Ghat Street, Calcutta-6 (a); SH/3548A, 31-10-64 (b); Joists, rod, channel, flat, round, plates, squares (d).

23. Shri Indrajit Singh Khanna carrying on business under the trade name Messrs. Howrah Automobiles, P-39 Princep Street, Calcutta (a); SL/4256A, 27-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., furnace oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Automobile springs (c).

24. Mohan Bari carrying on business under the trade name Messrs. Mohan Tin Factory, 41 Bepin Behari Ganguly Street, Calcutta (a); SL/4257A, 28-10-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., paints. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Steel furniture, scientific instruments, aquarium (c).

25. Shri Nilmoni Bhowmick (Proprietor) carrying on business under the trade name Ramkrishna Cycle Stores, Champadanga, Hooghly (a); SP/1692A, 24-10-64 (b); Cycle and cycle parts (d).

26. Shri Jatindra Nath Saha (Proprietor) carrying on business under the trade name J. N. Saha & Co., Pipulpati, Hooghly (a); SP/1693A, 30-10-64 (b), Stone metals and stone chips, bricks and jhama (d).

27. Messrs. Khetha Abjee Patel, Karson Khetha Patel, Monji Khetha Patel and Ravilal Karson Patel (Partners) carrying on business under the trade name K. K. Shengani & Co., 20/1 Dhubesh Chatterjee Lane New G. T. Road, Uttarpara, Hooghly (a); SP/1694A, 31-10-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c).

28. Shri Ram Chandra Nayak (Proprietor) carrying on business under the trade name Ram Chandra Nayak, 22 Tangra Road, Calcutta (a); TL/2856A, 7-11-64 (b); (1) Raw materials, (3) Consumable stores, viz., firewood and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Pitch (d).

S. K. BOSE, Commissioner.

No. 364 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different

items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Afu Lynx (Private) Ltd., P-43 Block-H, New Alipur, Calcutta (a); AL/1015A, 12-5-62 (b); (A) Pipe fittings, cement of all kinds, pumps of all kinds, ball bearings, insulating material including wool, rocks wool, felt, asbestos mill board, asbestos sheets, asbestos packing materials, valves, steel structures, oil burning equipments, paints, suspended roof, ranging roof, soaking pit covers and their equipments, heat resistant steel components, portable crane including hand winches, power winches, air conditioners, measuring and control equipments such as automatic control pyrometer, thermocouples, air break contactors, compensating cables, panels, cut off valves, diaphragm valves, connectors, switch and other equipts, signal lamps, hornes, cutouts, pressure recorders, pressure gauges, relays, cables and other electrical equipments including transformers, handing equipments, pneumatic equipments such as cylinders, sprayers compressors and other pneumatic tools after the words "Oxygen and acetylene" (c); (A) Iron materials (d); 2-11-64 (e).

2. Shri Dhrubendranath Sinha (Proprietor) carrying on business under the trade name Messrs. Ghayabari Tea Estate, (S) P. O. Santiniketan, Dist. Birbhum (for) Maheshganj, Nadia (a); (S) AS/178B (for) KR/87B (b); 23-10-64 (e).

3. Messrs. Rampratap Agarwalla and Shewbhagwan Agarwalla carrying on business under the trade name North Jambad Coal Co., North Jambad Colliery, P. O. Kajoragram, Dist. Burdwan (a); AS/541A, 12-1-45 (b); (A) Consumable stores, e.g., explosive (c); 24-10-64 (e).

4. (S) Messrs. Badriprosad Khandelwal, Ramavtar Khandelwal and Santosh Kumar Khandelwal carrying on business under the trade name Hanumanbux Badriprosad (for) Shri Badriprosad Khandelwal carrying on business under the trade name Hanumanbux Badriprosad, P. O. Raniganj, Dist. Burdwan (a); AS/258A, 5-3-42 (b); 28-10-64 (e).

5. Messrs. The East Bahula Collieries (Private) Ltd., Central & Lower Jambad Collieries, P. O. Ukhra, Dist. Burdwan (a); AS/489A, 12-6-44 (b); (A) Consumable stores, e.g., explosive (c); 29-10-64 (e).

6. Messrs. Jambad Kajora Colliery (Private) Ltd., P. O. Siduli, Dist. Burdwan (a); AS/252A, 3-12-41 (b); (A) Consumable stores, e.g., explosive (c); 29-10-64 (e).

7. Messrs. Tarapada Barat and Shyamapada Barat carrying on business under the trade name Tarapada Barat Shyamapada Barat, Barakar, Dist. Burdwan (a); AS/1249A, 25-1-50 (b); (A) Lin seed oil (d); 2-11-64 (e).

8. Messrs. Prokash Chand Swaika, Damadar Prosad Swaika, Jagdish Prosad Bedia and Shrimati Narmada Devi Bedia carrying on business under the trade name Asansol Colliery Store, G. T. Road East, Ushagram, Asansol, Dist. Burdwan (a); AS/2403A, 6-5-63 (b); (A) Sanitary pipe and fittings thereof, bedpan, red lead and cowel (d); 2-11-64 (e).

9. Shri Biswanath Agarwala and Shri Sriniwas Agarwala carrying on business under the trade name Srinivas Bishownath, 15/2 Armenian Street, Calcutta (a); AT/2829A, 26-11-51 (b); (A) Catachu, coir rope, tapioca starch and dhuna (d); 7-11-64 (e).

10. Shri Sudhir Kumar Banerjee carrying on business under the trade name Messrs. Kalinath Bedding Stores, 143B Rash Behari Avenue, Calcutta (a); BH/2434A, 11-10-52 (b); (D) Handloom and millmade cloth, cotton thread, mosquito nets, cotton tape, cotton, coir and any other raw materials. Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any manufacture of bedding and bedding requisites. Insert (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bedding and bedding requisities (c); 30-10-64 (e).

11. Shri Anand Kumar carrying on business under the trade name Messrs. Kumar Manufacturing Co., 11 Abdul Rasul Avenue, Calcutta (a), BH/3493A, 11-6-63 (b); Insert lilght diesel oil, burshane gas after the word "lubricants" (c); 30-10-64 (e).

12. Shri Narendra Nath Mukherjee carrying on business under the trade name Messrs. Rojoni Tradings, 142C Kankulia Road, Calcutta-19 (a); BH/3543A, 10-10-63 (b); (A) Barytes (d); 31-10-64 (e).

13. (S) Messrs. Habul Chandra Dutta and Kedarnath Dutta carrying on business under the trade name D. L. Dutta (for) Messrs. D. L. Dutta, 71 Chowringhee Road, Calcutta (a); BH/161A, 19-9-41 (b); (D) Gold and silver and any other raw materials, (2) Plant, machinery, spare parts, (3) Building or plumbing materials or fixtures required for construction, fitting out or repair of any building. Certified by the purchasing dealer to be required for use in any process in the manufacture of ornaments for sale. Insert (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Ornaments (c); 7-11-64 (e).

14. Messrs. G. S. Nevatia, Sita Nevatia, Sarala Nevatia and Arun Kumar Nevatia carrying on business under the trade name Messrs. Auto Centre, 2A Theatre Road, Calcutta-16 (a); BH/352B, 12-12-60 (b); (A) Econ-O-filing (d); 10-11-64 (e).

15. (S) Shri V. M. Shah carrying on business under the trade name Messrs. Naresh Kumar & Co. (for) Messrs. T. M. Shah, P. M. Shah carrying on business under the trade name Messrs. Naresh Kumar & Co., 45B Ashutosh Mukherjee Road, Calcutta-25 (a); BH/3116A, 3-12-59 (b); 10-11-64 (e).

16. Shri Debendra Kumar Nandi carrying on business under the trade name Messrs. Aswini Kumar Nandy & Sons, 31 Ashutosh Mukherjee Road, Calcutta-20 (a); BH/136A, 18-9-41 (b); (D) Rice, dal, salt, sugar, flour, atta, suji, wheat, (A) Glycerine, face powder, eau-de-cologne scent, essence of fruits, scented-water, vinegar, napthalene, shaving cream and feeder, tooth paste, shaving brush (d); 10-11-64 (e).

17. Shri Debi Shaw carrying on business under the trade name Messrs. Debi Shaw, (S) 5 South Tangra Road, Calcutta (for) 5 Tangra Road South, Calcutta (a); (S) BH/3712A (for) TL/2768A (b); 10-11-64 (e).

18. Messrs. Peoples Enterprise (Private) Ltd., (S) 3 New Tangra Road, Calcutta (for) 36/1/2 Tangra Road, Calcutta (a); BH/2857A, 3-1-57 (b); 10-11-64 (e).

19. (S) Messrs. Bechi Bala Ghosh, Shyam Sundar Ghosh, Pachu Gopal Ghosh, Pashupati Ghosh and Gandharaj Ghosh carrying on business under the trade name Jagadhatri Mistanna Bhander (for) Messrs. Jagadhatri Mistanna Bhander, 78 Paddapukur Road, Calcutta (a); BH/1673A, 7-9-49 (b); (D) Sugar, chana and any other raw materials. Certified by the purchasing dealer to be required for use in any process in the manufacture of sweetmeats and salted food for sale, Insert (1) Raw materials, (3) Consumable stores, viz., chana. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and salted food (c); 11-11-64 (e).

20. Messrs. Rabindra Nath Banerjee and Tarulata Mullick carrying on business under the trade name Messrs. Modern Furnishers, 38 Park Mission, Park Street, Calcutta-16 (a); BH/222A, 22-9-41 (b); Insert furniture fitted with electrical equipments after the words "goods named below" (c); (A) Steel furniture, typewriter, refrigerator (d); 12-11-64 (e).

21. (S) Shri Gopal Chandra Kundu and Shri Madan Mohan Kundu carrying on business under the trade name Messrs. Gopal Chandra Kundu, Madan Mohan Kundu (for) Messrs. Anantalal Kundu, Sonamukhi, Bankura (a); BK/108A, 23-4-47 (b); 2-11-64 (e).

22. (S) Shri Anil Kumar Nandi (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Subhas Mistanna Bhander (for) Shri Anil Kumar Nandi (Proprietor) carrying on business under the trade name Messrs. Subhas Mistanna Bhander, Keranibazar, Bankura (a); BK/112A, 30-7-47 (b); 2-11-64 (e).

23. (S) Shri Sadhan Kumar Dutta and Shri Bhutnath Dutta carrying on business under the trade name Messrs. New Kanan Bakery (for) Shri Sadhan Kumar Dutta carrying on business under the trade name Messrs. New Kanan Bakery, Shikhariyapara, Bankura (a); BK/508A, 31-7-62 (b); 5-11-64 (e).

24. (S) Sarbasri Sudhinath Mondal, Krishna Chandra Mondal, Adhirath Mondal, Nidhirath Mondal, Ranadhir Chandra Mondal and Karunamoy Mondal (Partners) carrying on business under the trade name Messrs. Annapurna Bastralaya (for) Shri Krishna Chandra Mondal (Proprietor) carrying on business under the trade name Messrs. Annapurna Bastralaya, Memari, Burdwan (a); BN/794A, 4-8-50 (b); 4-11-64 (e).

25. (S) Shri Nirmal Krishna Ghosh carrying on business under the trade name Annapuran (for) Messrs. Nirmal Krishna Ghosh, Bimal Krishna Ghosh and Kamal Krishna Ghosh carrying on business under the trade name Annapurna, Alipurduar, Dist. Jalpaiguri (a); CB/923A, 6-4-62 (b); 10-11-64 (e).

26. (S) Shri Kashiram Agarwalla carrying on business under the trade name Messrs. S. R. Kashiram & Co. (for) S. R. Kashiram & Co., 28 Tara Chand Dutta Street, Calcutta (a); CL/519A, 27-9-41 (b); (A) Umbrellas (d); 30-10-64 (e).

27. Messrs. Salebhai Kamruddin and Imranali Saleh Mohammed Hobi carrying on business under the trade name Messrs. Hind Hardware & Tools Agency, 17 Tara Chand Dutta Street, Calcutta (a); CL/3506A, 27-2-63 (b); (A) Leather and rubber beltings, rubber pipes and fittings, french chalk, paints, turpentine oil, welding instruments (d); 31-10-64 (e).

28. Messrs. Narendra Nath Dey, Indra Nath Ganguly and Surath Chandra Mitra carrying on business under the trade name Messrs. Datco Sales Agency, 245 Bepin Behari Ganguly Street, Calcutta (a); CL/3669A, 19-2-64 (b); (A) Sunmica sheets, glues and adhesives (d); 4-11-64 (e).

29. Messrs. Ram Gopal Murmuria, Prabhawati Kajaria and Orient Sugar and Investment (Private) Ltd. carrying on business under the trade name Indian Metal Industries, 9 Bonfield Lane, Calcutta (a); CR/3309A, 29-12-60 (b); (A) Black sheet coil (d), 9-11-64 (e).

30. Sarbasri Monoharlal Agarwal and Krishna Kumar Agarwal carrying on business under the trade name Shree Krishna Pipe Fitting Co., 40 Netaji Subhas Road, Calcutta, (A) Calcutta (1) (a); (S) CR/237B (for) CR/2811A (b); 9-11-64 (e).

31. Sarbasri Indu Bhusan Dutta, Saila Bhusan Dutta, Sudhanshu Bhusan Dutta, Surja Bhusan Dutta, Phani Bhusan Dutta, Moni Bhusan Dutta, Brojendra Bhusan Dutta, Dwijendra Bhusan Dutta and Dipendra Bhusan Dutta carrying on business under the trade name Bhoot Nath Mukherjee & Co., 12 Rajawoodmunt Street, Calcutta (a); CR/25A, 30-9-41 (b); (A) Tarpaulin and earth auger (d); 9-11-64 (e).

32. Messrs. Deb Kumar Ray and Nando Gopal Basu (Partners) carrying on business under the trade name Ballygunj Engineering Co., 138 Canning Street, Calcutta (a); CR/3203A, 16-3-62 (b); (A) Insert electric lift after the words "refractory machinery" (c); 10-11-64 (e).

33. Happy Valley Tea Co. (Private) Ltd., Darjeeling (a); DJ/1038A, 17-8-62 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, firewood, lubricating oil, grease and waste cotton. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, firewood, oil, grease and

waste cotton. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); 31-10-64 (e).

34. Mr. G. J. Ower John Stone (Proprietor) carrying on business under the trade name Rungmook & Cedar Tea Estate, Sonada (a); DJ/206A, 12-5-42 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, machine oil, waste cotton, firewood and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal and machine oil, waste cotton and firewood. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); 31-10-64 (e).

35. Shrimati Rani Tika Kumari (Proprietress) carrying on business under the trade name Oaks Tea Estate, Sonada (a); DJ/529A, 6-6-50 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, vzi., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (c); 31-10-64 (e).

36. Shri Sati Prasanna Biswas (Proprietor) carrying on business under the trade name Snow View Hotel, Darjeeling (a); DJ/245A, 1-9-64 (b); (S) (1) Raw materials, e.g., spices, ghee and tea, (3) Consumable stores, e.g., coal, firewood and charcoal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food, tea (for) (1) Raw materials, (3) Consumable store, viz., coal, firewood and charcoal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food and tea (c); (A) Confectioneries (d); 2-11-64 (e).

37. Messrs. J. S. Bachwat, P. C. Agarwall and A. B. Mukherjee carrying on business under the trade name Messrs. Minex Agencies, 12 Chowringhee Square, Calcutta (a); EL/2969A, 6-5-55 (b); (A) (1) Tapioca starch, (2) Maize starch, (3) Tamarind starch (d); 9-11-64 (e).

38. (S) Shri Panchanan Betal, Shri Bishnupada Betal, Shri Abhoypada Betal and Umapada Betal carrying on business under the trade name Messrs. The Phoenix & Co. (for) Shri Panchanan Betal carrying on business under the trade name Messrs. The Phoenix & Co., 14 Madhu Sudan Paul Chowdhury 1st Lane, Howrah (a); HW/1696A, 8-11-51 (b); 31-10-64 (e).

39. Shri Kalipada Ray carrying on business under the trade name Messrs. Goloke Engineering Works, 133/1 Madhu Sudan Paul Cohwdhury Lane, Howrah (a); HW/1551A, 9-6-63 (b); Insert grinding mill parts, water pump and water pump parts after the words "cotton mill parts" (c); 31-10-64 (e).

40. Castings Corporation (India) Private Ltd., 45 Madhu Sudan Paul Chowdhury Lane, Howrah (a); HW/667A, 13-8-45 (b); (A) C. i. scrap, g. k. scrap, casting ferrous and non-ferrous (d); 31-10-64 (e).

41. Messrs. Sitaram Jaiswal and Sreeram Jaiswal carrying on business under trade name North India Automobiles, 6 Kings Road, Howrah (a); HW/2630A, 10-12-63 (b); (A) Old motor vehicles (d); 4-11-64 (e).

42. Messrs. Bhicam Chand Agarwalla, Dayaram Agarwalla, Dwarka Prosad Agarwalla and Ghanshyamdas Agarwalla carrying on business under the trade name Shri Mahabir Metal Corporation of Calcutta, 109/2 Girish Ghose Road, Belurmath, Howrah (a); HW/1632A, 25-4-55 (b); (A) Vehicles (d); 11-11-64 (e).

43. Messrs. Hanumanbux Lath, Omprakash Tibrewal, Omprokash Lath and Shyamsundar Tibrewal carrying on business under the trade name Binod Mineral Industries, 9 Jagomohan Mullick Lane, Calcutta (a); JK/3256A, 13-6-63 (b); (A) Cane basket (d); 10-11-64 (e).

44. Shri Bajranglal Agarwala (Proprietor) carrying on business under the trade name Bajrang Trading Co., 118 Cotton Street, Calcutta (a); JK/3278A, 25-9-63 (b); (A) (1) Raw materials: Hessian cloth, jute canvas, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gunny bags, (ii) Jute canvas bags for sale (c); 10-11-64 (e).

45. (S) Sarbasri Hariram Modi, Govindram Modi, Mahabir Prosad Modi, Kedarnath Modi and Badri Prosad Modi (Partners) carrying on business under the trade name Industrial Stores and Mineral Mfg. Co. (for) Sarbasri Hariram Modi, Govindram Modi and Badri Prosad Modi (Partners) carrying on business under the trade name Industrial Stores & Mineral Mfg. Co., 149 Cotton Street, Calcutta (a); JK/3222A, 14-3-59 (b); 12-11-64 (e).

46. Messrs. Chharia Commercial (Private) Ltd., 23A Netaji Subhas Road, Calcutta (a); LR/3497A, 23-9-63 (b); (A) Bedstead iron folding (d); 23-10-64 (e).

47. The Steel Rolling Mills of Bengal Ltd., 28 Strand Road, Calcutta (a); LR/3395A, 30-11-62 (b); (A) Consumable stores, e.g., coal coke, lubricating oil, oxy-acetylene gas, furnace oil, (D) Consumable stores, viz., coal, coke (c); 24-10-64 (e).

48. Bengal Fabricators (Private) Ltd., 20 Strand Road, Calcutta (a); LR/2817A, 14-12-57 (b); (D) Consumable stores, viz., tanks, pontoon, steel staging chimney, fabricated steel structure, (A) Consumable stores, e.g., tanks and spare parts thereof, pontoon and spare parts thereof, steel staging and spare parts thereof, chimney and spare parts thereof, fabricated steel structure and fittings thereof (c); 27-10-64 (e).

49. Shri Rajaram Khemka carrying on business under the trade name Mill Stores & Bearing Co., (S)

10 Canning Street, Calcutta (for) 167 Old China-bazar Street, Calcutta (a); (S) LR/3616A (for) CR/2875A (b); 27-10-64 (e).

50. (S) Shri Rabi Raha and Shri Nagendra Nath Raha carrying on business under the trade name Messrs. Jayer & Co. (for) Shri Rabin Raha carrying on business under the trade name Messrs. Jayer & Co., 12B Netaji Subhas Road, Calcutta (a); LR/1387A, 9-9-47 (b); 27-10-64 (e).

51. (S) Shri Chitta Ranjan Biswas and Shri Santi Ranjan Biswas carrying on business under the trade name Messrs. Bengal Engineering Co. (for) Shri Chitta Ranjan Biswas, Receiver of the Estate of Late N. K. Biswas carrying on business under the trade name Bengal Engineering Co., 24 Netaji Subhas Road, Calcutta (a); LR/1501A, 25-5-58 (b); 28-10-64 (e).

52. Shri Mohanlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); LR/3609A, 1-5-64 (b); (A) Drilling machine, air compressor, hydraulic jack chuck, v. belting, reversible, switch, spectacle frames (d); 28-10-64 (e).

53. Shri Anantray M. Sanghvi carrying on business under the trade name Messrs. Anna Engineering Corporation, 22 Netaji Subhas Road, Calcutta (a); LR/3555A, 2-4-64 (b); (A) Carborandum powder (d); 31-10-64 (e).

54. Messrs. Harbanslal Malhotra & Sons (Private) Ltd., 18 Netaji Subhas Road, Calcutta (a); LR/1681A, 28-3-49 (b); (A) (viii) Small tools after manufacture of the goods named below in manufacturing column (c); 31-10-64 (e).

55. Shri Dhirendra Nath Sen, Shri Chittaranjan Sen, Shri Kumar Ranjan Sen, Shri Tushar Kanti Sen and Shri Mrinal Kanti Sen (Partners) carrying on business under the trade name Messrs. Young & Co., 3 Commercial Buildings, Calcutta (a); LR/2378A, 25-9-41 (b); (A) Gunny cuttings, hessian offcuts, jute sticks (d); 31-10-64 (e).

56. (S) Sarbasri S. R. Puri, V. P. Mehta and P. R. Bakshi carrying on business under the trade name Messrs. Puri & Co. (for) Sarbasri S. R. Puri, V. P. Mehta, P. R. Bakshi and M. J. Mayneon carrying on business under the trade name Messrs. Puri & Company, A/3 Gillander House, Calcutta (a); LR/353B, 22-9-64 (b); 31-10-64 (e).

57. Messrs. Jayantilal Mehta and Kishan Chandra Seth carrying on business under the trade name Messrs. National Cotton Co., 22 Canning Street, Calcutta (a); LR/3366A, 30-5-60 (b); (A) Synthetic fibres (d); 31-10-64 (e).

58. Shri Dhirendra Nath Sen, Shri Chittaranjan Sen, Kumar Ranjan Sen and Tushar Kanti Sen (Partners) carrying on business under the trade name Messrs. Young & Company, 3 Commercial Buildings, Calcutta (a); LR/2378A, 25-9-41 (b); (D) Jute mill waste, (A) Jute caddies, jute waste (d); 2-11-64 (e).

59. Messrs. West Bengal Plywood Manufacturers Co-operative Society Ltd., Calcutta, 22 Strand Road, Calcutta (a); LR/3495A, 23-9-63 (b); (A) (2) Timber, (3) Resins, (4) Chemicals, (5) Test chest components and fittings, (6) Packing materials for packing plywood, (7) Plywood machinery and spare parts thereof, (8) Stores for plywood manufacture (when sold to members units only) (d); 5-11-64 (e).

60. Shri Sakti Pada Bhattacharjee and Shri Mukti Pada Bhattacharjee carrying on business under the trade name Messrs. S. P. Bhattacharjee & Bros., 46/1 Bechu Chatterjee Street, Calcutta-9 (a); MK/3663A, 7-12-63 (b); (A) Gally proof press, imposing stone (d); 31-10-64 (e).

61. Messrs. Sk. Ainul Huq, Sk. Akrul Hussain and Sk. Ansarul Islam (minor) represented by Ainul Huq, natural guardian, carrying on business under the trade name Sk. Anwar Brothers, (S) 15/1 Canal West Road, Calcutta (for) 1 Raja Rajnarain Street, Calcutta-9 (a); MK/3388A, 15-1-62 (b); 31-10-64 (e).

62. (S) Messrs. Meghji Nathu Patel, Shamji Nathu Patel, Arjun Nathu Patel, Jibraj Dhanji Patel and Abji Karamshi Patel carrying on business under the trade name S. M. Persia & Co. (for) Messrs. Megji Nathu Patel, Shamji Nathu Patel, Ramji Arjun Patel, Karamshi Jetha Patel and Dhanji Jetha Patel carrying on business under the trade name S. M. Persia & Co., 65/A/H/1 Maniktola Main Road, Calcutta, Calcutta (1) (a); MK/250B, 10-12-57 (b); 31-10-64 (e).

63. (S) Sadhukhan Iron Works (Private) Ltd. (for) Shri Panchanan Sadhukhan carrying on business under the trade name Messrs. National Iron Workshop, 242/2 Upper Circular Road, Calcutta (a); MK/2085A, 30-3-51 (b); 31-10-64 (e).

64. Shri Jadav Chandra Saha (Proprietor) carrying on business under the trade name Messrs. J. C Saha & Co., 5 Adhar Chandra Das Lane, Calcutta (a); MK/3733A, 6-5-64 (b); (A) Raw rubber, rubber accelerator, rosin, litharge after reclaim rubber (d), 10-11-64 (e).

65. Messrs. West Bengal State Handloom Weavers' Co-operative Society Ltd., 67 Badridas Temple Street, Calcutta, Calcutta (11), 24-Parganas (2), Jalpaiguri (1), Burdwan (1), Kharagpur (1) (a); MK/238B, 18-10-55 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the good named below: Bleached yarn and cloth, dyed yarn and cloth, calendered yarn and cloth for sale (c) 11-11-64 (e).

66. Sarbasri Manindra Ch. Roy, Bisweswar Das Sudhir Ch. Dutta, Monoranjan Roy and Sukumar Ranjan Bhowmick (Partners) carrying on business under the trade name Messrs. Calcutta Sheet Metal Industries, (S) 77 Raja Dinendra Street, Calcutta (for) 260 Vivekananda Road, Calcutta (a); MK/3560A, 25-4-63 (b); 11-11-64 (e).

67. Messrs. Kali Charan Dey, Bhudev Chandra Dey and Netai Chandra Dey carrying on business under the trade name Industrial Engineering Corporation, 9D Ultadanga Main Road, Calcutta (a); MK/2593A, 16-9-55 (b); (A) Sheening machine, pipe rolling machine, drawing machine, threading machines, hacksaw machine and their component parts after the words "galvanized pipes" (c); (A) M. s. earth-plates, stay rod, straining screws, thimbles, straps, bolt, nuts, washers (d); 11-11-64 (e).

68. (S) Shri Bholanath Chakraborty (Proprietor) carrying on business under the trade name Messrs.

Tara Library (for) Messrs. Tara Library, 105 Upper Chitpur Road, Calcutta (a); MK/82A, 29-9-41 (b); 12-11-64 (e).

69. Shri Bhagwati Prosad Deora carrying on business under the trade name Messrs. B. P. Deora & Co., 5 Madan Chatterjee Lane, Calcutta (a); MK/3776A, 31-7-64 (b); (A) Zinc, brass rods, gun metal rods, brass and copper pipes, copper strips, brass strips, copper wire (including enamelled wire) after the words "m. s. rods" (d); 12-11-64 (e).

70. Sarbasri Dilip Kumar Das, Arjun Kumar Das and Smriti Ranjan Das carrying on business under the trade name Baniprova Niketan, Sahavayang Bazar, P. O. and Dist. Midnapore, (D) Branch shop at Belda Bazar, P. O. Belda, Dist. Midnapore (a); (S) MN/1767A (for) MN/120B (b); 2-11-64 (e).

71. Shri Drubabroto Nandy (Proprietor) carrying on business under the trade name Messrs. D. S. Industries, 115 Netaji Subhas Road, Calcutta (a); MR/2743A, 6-6-64 (b); (A) Wire nettings, washer, trimble, twist drill (d); 10-11-64 (e).

72. Shri Amritlal Gandhi, Rasiklal Karia and Brijlal Karia carrying on business under the trade name Messrs. Pujara & Co., Railway Market, Adra, Purulia (a); PR/178A, 31-10-57 (b); (D) Grocery, stationery articles, (Insert after aluminium ware) tea, cocoa, butter, cheese, jam, jelly, syrup, vinegar, honey, torch and bulb, electric bulbs, switch, pin, electric stove, table lamp, lantern, flask, barley, tinopal, blue, fountain pen, pencil, eraser, account books, plastic goods, rubber goods, leather goods, sport goods, lozenges, chocolates, knitting wool, umbrella, toys, mirrors, locks, disinfectant, nail polish, soda ash, screw, small hinges, dhupbati, candle, rope, toilet goods and canvas (d); 1-10-64 (e).

73. Sarbasri Gouri Shankar Dikshit, Chandra Kishore Dikshit and Ram Sundar Dikshit carrying on business under the trade name Messrs. Maikulal Mishra & Co., N. C. Das Gupta Road, Purulia (a); PR/444A, 7-8-64 (b); (Insert after slate) jam, jelly, sauce, custard powder, lead pencil, squash, barley, corn flower, corn flex, carbon paper, shoe polish (d); 7-11-64 (e).

74. Shri Habul Chandra Shaw carrying on business under the trade name Shaw & Shaw, P-36 India Exchange Plcae, Calcutta (a); RB/831A, 14-2-57 (b); (A) Wire copper (d); 7-11-64 (e).

75. Shri Arun Jhunjhunwalla carrying on business under the trade name India Tools Craft, 5 Mission Row, Calcutta (a); RB/1465A, 26-3-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (iv) (A) Moulding boxes (c); 7-11-64 (e).

76. Messrs. Nabo Kumar Dutt, Mukundalal Dutt and Murari Mohan Dhar carrying on business under the trade name Dutt & Co., 33 Canning Street, Calcutta (a); RB/64A, 15-7-50 (b); (A) Spare parts of willy's jeep (d); 7-11-64 (e).

77. Messrs. Mohanlal Gupta and Panna Devi carrying on business under the trade name Metropolitan Trading Co., 3 Bentinck Street, Calcutta (a); RB/925A, 17-1-58 (b); (A) (1) Raw materials, e.g., m. s. shafting, round, billet, flat, brass plate, manganese bronze, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Stub, rail clip, clamp plate, collector shoe (c); (D) Electrical goods, (A) Brass plate, brass pipe, brass and gun metal rods, manganese bronze ingots, lead tape, white metal, aluminium sheet, toilet paper, electrical goods, namely: Flexible pipe and couplers, conduit pipe black and galvanised, inspection and solid conduit fittings, welding cables and welding materials, black tape, empire tape, cotton tape, micanite sheet, empire sleeving, empire cloth, presphan paper, heating element, hot plate, line tap, condensor, switch, micro switch, flood light, ceiling rose, plug, cable end box, fuse wire, bulbs and fluorescent tubes, transformer, speed stirrer, insulators, copper braid, rectifier, fluorescent fittings, h. r. c. fittings, strip light, thermometers, ammeters, voltmeters, overload protectors, relay, compressors, bearing, sockets, blocks, brass pin, ebonite rod, fibre rod, fibre sheet, hylambakelite sheet, plastic tube, d. p. pinion-gear, roller chain, link, coal shovels, hopper, pneumatic tools, soft board, plastic strips, spool rope drum, tilting tub, wheels, m. s. strip, m. s. square, sheet, channels (d); 9-11-64 (e).

78. Messrs. Mitsui & Co. Limited carrying on business under the trade name Mitsui & Co. Ltd., 13 Brabourne Road, Calcutta (a); RB/1434A, 14-12-63 (b); (A) Beams, angles, channels, plates, m. s. rods (d); 10-11-64 (e).

79. Shri Buddhi Ballav Joshi (Proprietor) carrying on business under the trade name Messrs. Sarma Gunny Trading Co., 67 Cotton Street, Calcutta (a); RJ/2480A, 9-2-48 (b); (D) Bullion, stationery, textiles, kirana and spices and general merchandise as and when required for resale (d); 9-11-64 (e).

80. (S) Shri Milap Chand Jain, Shri Mahalchand Jain, Shri Shermal Jain and Shri Rajkaran Jain (Partners) carrying on business under the trade name Messrs. Juharmal Milapchand (for) Shri Milapchand Jain and Shri Mahal Chand Jain (Partners) carrying on business under the trade name Messrs. Juharmal Milap Chand, 46 Strand Road, Calcutta (a); RJ/2897A, 4-9-59 (b); 12-11-64 (e).

81. Shri Dwarkadas Gupta and Shri Jagdish Prasad Gupta (Partners) carrying on business under the trade name Messrs. Shew Shankar Co., 70 Cotton Street, Calcutta (a); RJ/2000A, 20-10-49 (b); (D) Cotton seeds, kirana, cement, oils, chemicals and spices (d); 12-11-64 (e).

82. (S) Shri Jaganath Mohata and Shri Sankerlal Maheswari (Partners) carrying on business under the trade name Messrs. Bhagwandas Sankerlal (for) Shri Jaganath Mohta, Shri Bhagwandas Maheswari and Shri Sankerlal Maheswari (Partners) carrying on business under the trade name Messrs. Bhagwandas Sankerlal, 17 Pageyapatty Street, Calcutta (a); RJ/2112A, 22-9-51 (b); 12-11-64 (e).

83. (S) Shri Saligram Dua and Shri Laxminarayan Dua (Partners) carrying on business under the trade name Messrs. Saligram and Sons (for) Shri Saligram Dua (Proprietor) carrying on business under the trade

name Messrs. Saligram and Sons, 7 Sambhu Mullick Lane, Calcutta (a); RJ/2974A, 20-1-61 (b); 12-11-64 (e).

84. Shri Satya Narain Kanoongo carrying on business under the trade name The Calcutta Supply Co., 64B Jatindra Mohan Avenue, Calcutta-5 (a); SH/3452A, 26-2-64 (b); (A) Brass wire, brass and steel screws, m. s. washers and expanded metal (d); 31-10-64 (e).

85. Messrs. Puranmal Mone, Onkermal Mone (Agarwalla), Raghunath Prosad Mone (Agarwalla) and Shri Gopal Mone (Agarwalla) carrying on business under the trade name Sri Pawansut Oil Mills, 6 & 7 Kali Prosanna Singhee Road, Calcutta-2 (a); SH/3418A, 14-11-63 (b); (A) Kapok seed (d); 2-11-64 (e).

86. (S) Messrs. Bansidhar Shaw and Lakhinarayan Shaw carrying on business under the trade name Lakhi Oil Mill (for) Shri Banshidhar Shaw carrying on business under the trade name Lakhi Oil Mill, 1A Kristo Mallick Lane, Calcutta-37 (a); SH/1447A, 14-5-49 (b); 9-11-64 (e).

87. (S) Shri Mohit Mohan Dey and Sanat Kumar Dey (Partners) carrying on business under the trade name Messrs. Deson Optical Co. (for) Shri Mohit Mohan Dey (Proprietor) carrying on business under the trade name Messrs. Deson Optical Co., 6B Kali Charan Ghose Road, Calcutta-50 (a); SH/3534A, 9-5-55 (b); 10-11-64 (e).

88. Shri Satyesware Samanta carrying on business under the trade name Siddheswari Hosiery Factory, 113 Beniatolla Street, Calcutta-5 (a); SH/1123A, 15-3-47 (b); (A) Consumable store, e.g., all kinds of bleaching materials (c); 11-11-64 (e).

89. Messrs. Gopinath Sahoo, Prafulla Kumar Das, Jatindra Nandy and Hare Krishna Sahoo carrying on business under the trade name S. Gopinath & Co., 1 Darmahata 1st Lane, Calcutta (a); SH/3308A, 24-1-63 (b); (A) Kusum seeds (d); 11-11-64 (e).

90. (S) Shri Madan Mohan Basak carrying on business under the trade name Madan Mohan Basak (for) Messrs. Madan Mohan Basak, 340A Upper Chitpore Road, Calcutta (a); SH/2630A, 26-12-57 (b); 12-11-64 (e).

91. Messrs. The East Asiatic Co. (India) Private Ltd., P-29 Mission Row Extension, Calcutta (a); SL/3863A, 16-10-41 (b); (A) Ball and roller bearing (d); 23-10-64 (e).

92. Shri Amritlal Mazumdar carrying on business under the trade name Messrs. Osco Engineering Service, 57 Ganesh Chandra Avenue, Calcutta, (A) Calcutta (1) (a); (S) SL/331B (for) SL/3480A (b); 24-10-64 (e).

93. Shri Sat Pal Singh and Shri Kamal Nain Singh carrying on business under the trade name Messrs. S. P. Singh & Co. (Scientific), 62 Ganesh Chandra Avenue, Calcutta (a); SL/3851A, 21-5-62 (b); (A) Steel tube (d); 24-10-64 (e).

94. (S) Messrs. Bharat Bhushan Gupta, Niranjan Singh Dalal and Yashpal Metha carrying on business under the trade name Messrs. Automotive Corporation (for) Messrs. Bharat Bhusan and Narendra Kumar Mehta carrying on business under the trade name Messrs. Automotive Corporation, 9 Princep Street, Calcutta, (A) Calcutta (1) (a); (S) SL/332B (for) SL/413A (b); (A) Lubricants (d); 29-10-64 (e).

95. (S) G. Hartmann and M. B. Khatwani carrying on business under the trade name Messrs. G. Hartmann (for) G. Hartmann (Proprietor) carrying on business under the trade name Messrs. G. Hartmann, 7 Royd Street, Calcutta (a); TL/1086A, 13-1-48 (b); 10-11-64 (e).

96. (S) Arjun Mitter, Shri Ashoke Kumar Mitter and Sm. Kalpana Miter (Partners) carrying on business under the trade name Messrs. Kem Engineering Works (for) Shri Ashoke Kumar Mitter and Shri Keshab Mitter (Partners) carrying on business under the trade name Messrs. Kem Engineering Works, 7 Convent Road, Entally, Calcutta (a); TL/782A, 8-6-44 (b); 11-11-64 (e).

97. Shri Rabin Das (Proprietor) carrying on business under the trade name Messrs. The Loke Sevak, (S) 86A Lower Circular Road, Calcutta (for) 166 Bipin Behari Ganguly Street, Calcutta (a); (S) TL/2856A (for) SL/4070A (b); 11-11-64 (e).

98. (S) Shri J. N. Pandit and Shri Sailendranath Pandit (Partners) carrying on business under the trade name Messrs. Industrial Electricals (for) J. N. Pandit (Proprietor) carrying on business under the trade name Messrs. Industrial Electricals, 30/C/1 Suren Sarker Road, Calcutta (a); TL/2574A, 24-5-62 (b); 11-11-64 (e).

99. (S) Shri Mohendra Nath Dhar (Proprietor) carrying on business under the trade name Messrs. National Asbestos Corporation (for) Shri Mohendra Nath Dhar and Ashutosh Dhar (Partners) carrying on business under the trade name Messrs. National Asbestos Corporation, 98 Middle Road, Calcutta (a); TL/2299A, 30-4-60 (b); 12-11-64 (e).

100. Messrs. Easun Engineering Co. Ltd., (S) 5-7 Second Line Beach, Madras-1 (Port of Calcutta) (for) Bharat Bhawan, 3 Chittaranjan Avenue, Calcutta (a); (S) CS/33A (for) SL/3607 (b); 24-10-64 (e).

101. Messrs. B. Panna Lal (Private) Ltd., (S) 13/14 Asaf Ali Road, New Delhi-1 (Port of Calcutta) (for) House No. 14K Sector, 18C Chandigarh, Punjab (Port of Calcutta) (a); CS/9A, 20-2-62 (b); 30-10-64 (e).

102. (S) Shrimati Mahindra Kaur, Vijoy Kumar Khanna, Fatehchand Hirawat and Herbans Singh (Partners) carrying on business under the trade name Messrs. Peiping Restaurant alias Peiping Chinese Restaurant (for) Messrs. Pikwan Yu, Wang Hung Hsiang, Lin Siyan, Chao Wenho, Kao Chuan Tang, Chenshu Heng Shih Yen Ting and Wany Tsun San (Partners) carrying on business under the trade name Messrs. Peiping Chinese Restaurant, 1-1 Park Street, Calcutta (a); BH/1135A, 14-6-47 (b); 30-10-64 (e).

103. (S) Mr. Li Hui H Siang (Proprietor) carrying on business under the trade name Messrs. San Son (for) Messrs. San Son, 87 Bentinck Street, Calcutta (a); SL/2901A, 5-1-56 (b); 30-10-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 365 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the dates noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Banshidhar Poddar carrying on business under the trade name Banshidhar Poddar, 140A Cross Street, Calcutta (a); AT/1187A, 20-12-43 (b); Piece goods, textiles, yarn, tea, jute products, cement, lubricants, umbrella and umbrella parts, spices, cycle and its accessories, plastic powders (d); 7-11-64 (e).

2. Messrs. Kanak Engineering & General Corporation, Kanak Buildings, 41 Chowringhee Road, Calcutta (a); BH/3076A, 18-7-59 (b); 11-11-64 (e).

3. Shri Jitendra Mohan Roy (Proprietor) carrying on business under the trade name Messrs. Kamala Bastralaya, Barrabazar, Bankura (a); BK/77A, 19-7-48 (b); All varieties of mill-made and handloom dhooty, sharees, chits and readymade garments (d); 2-11-64 (e).

4. Chakravorty & Co., 88A Machuabazar Street, Calcutta (a); CL/1386A, 9-10-45 (b); Chemicals, medical and surgical appliances, toilets and stationeries (d); 4-11-64 (e).

5. Messrs. Cosmos & Midways (Private) Ltd., 1 Gangadhar Babu Lane, Calcutta (a); CL/1759A, 29-3-49 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Furniture, (ii) Tea chest (c); Tea chest, shooks, hessian, furniture bamboo, empty paper cones (d); 5-11-64 (e).

6. Messrs. Labhuram Budhmal, 78 Clive Street, Calcutta (a); CSIII/1093A, 27-11-45 (b); Piece goods, jute, bullions, spices (d); 7-11-64 (e).

7. Messrs. Radha Kisen Agarwala, 9 Kissenlal Burman Road, Salkia, Howrah (a); HW/1056A, 5-10-44 (b); Yarn, cotton, blanket and yarn waste (d); 4-11-64 (e).

8. Messrs. Hazra Saha Roy & Co., 95 Harraganj Road, Howrah (a); HW/173A, 25-9-41 (b); (B) Iron frame, cover catch and all other machinery parts required for fitting of rice-nut (d); 7-11-64 (e).

9. Shri Lachmi Narain Jalan (Proprietor) carrying on business under the trade name Messrs. Akra Coal Supply Corporation, 19 Sikdarpara Street, Calcutta (a); JK/3082A, 6-8-60 (b); Coal and cane basket, electrical machineries and goods (d); 7-11-64 (e).

10. The Victory Textiles Ltd., 20 Baranashi Ghosh Street, Calcutta (a); MK/2322A, 13-5-52 (b); Cotton yarn and 1, 2 & 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of hosiery fabrics and hosiery goods for sale (c); Hosiery fabrics and hosiery goods (d); 31-10-64 (e).

11. Shri Nripendra Narayan Dey, Shri Luxmi Narayan Dey, Shri Ajit Narayan Dey, Shri Anil Narayan Dey and Hrishikesh Dey carrying on business under the trade name Luxmi Narayan Ajit Narayan Dey, Postabazar, P. O. Ghatal, Midnapore (a); MN/1491A, 30-7-60 (b); Cement, coal tar, corrugated sheets, paints, pipes, m. s. sheets, rounds and pumps, hardware, sanitary goods, ink, lock and key, sand papers, rice huller machine parts, flour mill parts, buckets, stone materials and grease, rope, asbestos sheet, pipes and fittings, jute canvas (d); 2-11-64 (e).

12. Md. Omar (Proprietor) carrying on business under the trade name Messrs. Good Luck Shoe Stores, 208 Harrison Road, Calcutta (a); MR/1928A, 16-2-61 (b); Shoes (d); 11-11-64 (e).

13. Shri Madanlal Daga carrying on business under the trade name Messrs. Sheoshankar Trading Co., Suganchand Databya Chikitsalaya Road, Purulia (a); PR/309A, 24-8-60 (b); Spices, groundnut oil, cocoanut oil, ghee, poppy seed, soda, empty tins (d); 30-10-64 (e).

14. Shri Hiralal Jain and Mahabir Prasad Jain carrying on business under the trade name Messrs. Mahabir Bhandar, Arunoday Dutta Street, Purulia (a); PR/415A, 26-7-63 (b); Atta, flour, groundnut oil, cocoanut oil, vegetable ghee, mustard oil, ghee, salt, oil cake, sugar candy, corriander seed, chillies, cumin seed, poppy seed, black pepper, turmeric (d); 4-11-64 (e).

15. Shri Bhagwati Prasad and Hiralal Bhagat carrying on business under the trade name Messrs. Shiv Prasad Omprakash, Jhalda (Purulia) (a); PR/273A, 6-4-59 (b); Stick lac (d); 5-11-64 (e).

16. Messrs. Jagadish Prasad Agarwalla, Shiva Prasad Agarwalla, Jharmall Bajaj and Ram Chandra Bajaj carrying on business under the trade name Messrs. Hindusthan Rubber Agency, P-50 Princep Street, Calcutta (a); SL/3523A, 8-3-60 (b); Cycle tyres and tubes, rubber pipe, rubber cab tyre, rubber play ball, rubber break, rubber channel and rubber paddle (d); 29-10-64 (e).

17. Shri Gopal Chandra Samaddar (Proprietor) carrying on business under the trade name Gopal Chandra Samaddar, Chanditola, Hooghly (a); SP/768A, 20-2-51 (b); Biri tobacco, biri leaves (d); 31-10-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 367 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Shri Ratilal Matlia carrying on business under the trade name Messrs. Joy Durga Katha Store, 159 Netaji Subhas Road, Asansol, Burdwan (a); 775A(AS) (Central), 31-10-64 (b); Katha (Catechue) (c).

2. Shri Narendra Nath Mukherjee carrying on business under the trade name Messrs. Rojoni Tradings, 142C Kankulia Road, Calcutta-19 (a); 872A(BH) (Central), 31-10-64 (b); China clay, barytes and soap stone bauxite (c).

3. Shri Samarendra Chatterjee and Shrimati Bimala Devi carrying on business under the trade name Messrs. Indian Standard Tools, 15A Bepin Paul Road, Calcutta-26 (a); 873A(BH) (Central), 7-11-64 (b).

4. Shri Debendra Nath Chakraborty carrying on business under the trade name Messrs. Y. O. Wool House, 149 Rash Behari Avenue, Calcutta-29 (a); 874A(BH) (Central), 12-11-64 (b); Knitting wool and knitting equipments (c).

5. Shri Jahar Lall Chakraborty carrying on business under the trade name Messrs. Y. O. Wool & Hosiery Hall, 171/2A Rash Behari Avenue, Calcutta-19 (a); 875A(BH) (Central), 12-11-64 (b); Knitting wool and knitting equipments (c).

6. Messrs. Govind Prasad Agarwal, Mahendra Kumar Agarwala, Nirmal Kumar Bhojnagarwalla and Sushil Kumar Bhojnagarwalla (minor) carrying on business under the trade name Metal-Heat Industries, P-10 New Howrah Bridge Approach Road, Calcutta (a); 1783A(CR) (Central), 9-11-64 (b).

7. Shri Jagdish Prasad Tayal carrying on business under the trade name Messrs. Hind Metal Industries, 16 Malipanchghara Street, Liluah, Howrah (a); 978A(HW) (Central), 9-11-64 (b); Raw materials other than declared goods for the manufacture of pipe, pipe fittings, bucket ears, nuts, pans and tawas (d).

8. Messrs. Amit Kr. Ghosh, Ashutosh Ghosh, Dhananjoy Saha, Gopal Ch. Saha, Keshab Ch. Saha, Madan Mohan Saha, Nepal Ch. Ghosh and Radha Ch. Saha carrying on business under the trade name Unique Traders, 420 G. T. Road North, Howrah (a); 979A(HW) (Central), 9-11-64 (b); Stone chips and blast (c).

9. Messrs. Gobardhan Samanta, L. N. Samanta, P. K. Samanta and Shyam Sundar Samanta carrying on business under the trade name Samanta & Sons, 40/3 I. R. Belilious Lane, Howrah (a); 980A(HW) (Central), 10-11-64 (b).

10. Shri Sachidananda Das carrying on business under the trade name Messrs. Makali Engineering Works, 123/5 Netaji Subhas Road, Howrah (a); 981A(HW) (Central), 10-11-64 (b).

11. Shri Devi Prosad Ghosal carrying on business under the trade name Cosmic Industries Corporation, 7 Swallow Lane, Calcutta (a); 1595A(LR) (Central), 26-10-64 (b).

12. Sarbasri Krishna Prakash Kohli, Ramji Prakash Kohli, Suraj Prakash Kohli and Shub Prakash Kohli carrying on business under the trade name Mechelec, 16 India Exchange Place, Calcutta (a); 1597A(LR) (Central), 28-10-64 (b).

13. Shrimati Nilima Sinha carrying on business under the trade name Messrs. Kalyani Iron & Steel Industries, 16 India Exchange Place, Calcutta (a); 1598A(LR) (Central), 30-10-64 (b); Black sheet, m. s. plate, m. s. round, sheet coil, plate sheving, c. r. sheet, m. s. channel, m. s. angles, m. s. beams, m. s. sleeper bar, m. s. roll spoils, m. s. angles (c).

14. Shri Nikhilendu Chatterjee carrying on business under the trade name Moharaj Supplying Agency, 16 India Exchange Place, Calcutta (a); 1599A(LR) (Central), 31-10-64 (b); M. s. black sheet, m. s. round, m. s. coils, plate sheving, c. r. sheet, m. s. angles, m. s. axles (c).

15. Shri Dalip Singh carrying on business under the trade name Messrs. Bhambra Engineering Works, 237/K Maniktola Main Road, Calcutta (a); 1219A(MK) (Central), 30-10-64 (b); Machinery for the manufacture of gears and pinions (d).

16. Shri Ramadhar Jayswal, Shri Ram Palatram Jayswal, Shri Ram Bahalram Jayswal and Shri Ram Baran Gupta carrying on business under the trade name Messrs. Hindustan Poles Corporation, 120A Maniktola Main Road, Calcutta (a); 1220A(MK) (Central), 10-11-64 (b).

17. Shri Biswanath Parmanick carrying on business under the trade name Messrs. Dominion Wire Netting Syndicate, 218/H/4 Maniktola Main Road, 1221A(MK) (Central), 12-11-64 (b).

18. Messrs. Bhaskar Behara and Lingaraj Mullick carrying on business under the trade name Kalinga Metal Stores, 105 Netaji Subhas Road, Calcutta (a); 1037A(MR) (Central), 9-11-64 (b).

19. Shri Subal Chandra Barman carrying on business under the trade name Barman Trading Corporation, 231/4E Acharya Prafulla Chandra Road, Calcutta-4 (a); 1171A(SH) (Central), 10-11-64 (b); Coal tar (c).

20. Messrs. Sailesh Ranjan Mitra, Ramesh Ranjan Dutta, Saroj Kar and Krishna Gopal Guha carrying on business under the trade name Progressive Scientific Concern, 21 Gour Laha Street, Calcutta-6 (a); 1172A(SH) (Central), 10-11-64 (b); Scientific apparatus, laboratory equipments (c).

21. Shri Satya Mallick carrying on business under the trade name E. H. Engineering Co., 71 Mondal Street, Calcutta (a); 1173A(SH) (Central), 11-11-64 (b).

22. Shri Jatindra Nath Saha (Proprietor) carrying on business under the trade name J. N. Saha & Co., Pipulpati, Hooghly (a); 297A(SP) (Central), 30-10-64 (b); Stone metals and stone chips (c).

23. Messrs. Khetha Abjee Patel, Karson Khetha Patel, Monji Khetha Patel and Ravilal Karson Patel (Partners) carrying on business under the trade name K. K. Shengani & Co., 20/1 Dhubesh Chatterjee Lane, New G. T. Road, Uttarpara, Hooghly (a); 298A(SP) (Central), 31-10-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (d).

S. K. BOSE, Commissioner.

No. 368 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Afu Lynx Ltd., Block H, New Alipur, Calcutta-53 (a); 378A(AL) (Central), 12-5-62 (b); (A) Cement of all kinds, pumps of all kinds, insulating material including wool, rock wool felt, asbestos mill-board, asbestos sheet, asbestos packing materials, valves, steel structures, oil burning equipments, suspended roof, hanging roof, soaking pit covers and their equipments, heat resistant steel components, portable crane including hand winches, powder winches, power winches, measuring and control equipments such as automatic control pyrometer, thermocouples, air break contactors, compensating cables, panels, cut-off valves, diphragm valves, connectors, switch and other equipments, signal lamps, horns, cut-outs, pressure recorders, pressure gauges, relays, cables and other electrical equipments including transformers, handling equipments and pneumatic equipments such as cylinders, sprayers, compressors and other pneumatic tools (d); 2-11-64 (h).

2. Shri Dhrubendra Nath Sinha (Proprietor) carrying on business under the trade name Messrs. Ghayabari Tea Estate, (S) P. O. Santiniketan, Dist. Birbhum (for) Maheshganj, Nadia (a); (S) 61B(AS) (Central) (for) 1B(KR) (Central) (b); 23-10-64 (h).

3. (S) Messrs. Badriprosad Khandelwal, Ramavtar Khandelwal and Santosh Kr. Khandelwal carrying on business under the trade name Hanumanbux Badriprosad (for) Shri Badriprosad Khandelwal carrying on business under the trade name Hanumanbux Badriprosad, P. O. Raniganj, Burdwan (a); 166A(AS) (Central), 29-7-57 (b); 28-10-64 (h).

4. Messrs. Prokash Chandra Swaika, Damodar Prosad Swaika, Jagdish Prosad Bedia and Shrimati Narmada Devi Bedia carrying on business under the trade name Asansol Colliery Stores, G. T. Road East, (Ushagram) Asansol, Dist. Burdwan (a); 734A(AS) (Central), 2-12-63 (b); (A) Electric switch, holder and socket, drill machine, pipe cutter, belt fastener, wire nails, wheel valve, check valve, electric wire, wrench steel angle (c); 2-11-64 (h).

5. Shri Kanyalall Dugar carrying on business under the trade name Dugar & Company, 2 Portuguese Church Street, Calcutta (a); 1342A(AT) (Central), 9-10-63 (b); (A) Cable cord with plug. For the manufactures of the following classes of goods namely: Leather cases, bulbs and straps, radio parts and components and electrical appliances (d); 7-11-64 (h).

6. Shri Rampada Chatterjee carrying on business under the trade name Chatterjee Brothers, 9 Amratolla Street, Calcutta (a); 1367A(AT) (Central), 28-2-64 (b); (A) Mercury for manufacturing hingut (d); 10-11-64 (h).

7. (S) Messrs. Rabindra Nath Banerjee and Tarulata Mullick carrying on business under the trade name Messrs. Modern Furnishers (for) Shri Dhirendra Nath Mullick carrying on business under the trade name Messrs. Modern Furnishers, 38 Park Mansion, Park Street, Calcutta-16 (a); 166A(BH) (Central), 13-7-57 (b); 5-11-64 (h).

8. Messrs. Bijoy Kumar Khaitan and Goverdhan Nopany carrying on business under the trade name Messrs. Harmony House, 12E Park Street, Calcutta-16 (a); 797A(BH) (Central), 3-4-64 (b); (A) Ampligrams, projectors and electrical household domestic appliances, radio appliances (c); 10-11-64 (h).

9. Messrs. Peoples Enterprises (Private) Ltd., (S) 3 New Tangra Road, Calcutta (for) 36/1/2 Tangra Road, Calcutta (a); 401A(BH) (Central), 28-2-59 (b); 10-11-64 (h).

10. Messrs. Kanak Paul and Pulak Ch. Paul carrying on business under the trade name Messrs. Gopal Chandra Paul & Sons, 173 Lansdowne Road,

Calcutta-20 (a); 856A(BH) (Central), 29-8-64 (b); (A) Umbrella ribs, umbrella cloth and cotton yarn (c); 11-11-64 (h).

11. (S) Shri Nirmal Krishna Ghosh carrying on business under the trade name Annapurna (for) Messrs. Nirmal Krishna Ghosh, Bimal Krishna Ghosh and Kamal Krishna Ghosh carrying on business under the trade name Annapurna, Alipurduar, Dist. Jalpaiguri (a); 308A(CB) (Central), 22-6-62 (b); 10-11-64 (h).

12. Sarbasri Monoharlal Agarwal and Krishna Agarwal carrying on business under the trade name Shree Krishna Pipe Fitting Co., 40 Netaji Subhas Road, Calcutta, (A) Calcutta (1) (a); (S) 100B(CR) (Central) (for) 1107A(CR) (Central) (b); 9-11-64 (h).

13. (S) Messrs. Nilima Ganguly, Gosta Chandra De, Abhoy Nath Ganguly, Ajoy Nath Ganguly and Manick Chand De carrying on business under the trade name I. N. Gangooly & Co. (for) Messrs. I. N. Gangooly & Co., 71A Netaji Subhas Road, Calcutta (a); 40A(CR) (Central), 20-6-57 (b); 10-11-64 (h).

14. Shrimati Parul Bala Biswas (Proprietress) carrying on business under the trade name Messrs. Bani Stores, 88A Old Chinabazar Street, Calcutta (a); 123A(CR) (Central), 22-6-57 (b); (A) Plastic sheet 10-11-64 (h).

15. Happy Valley Tea Co. (Private) Ltd., Darjeeling (a); 49A(DJ) (Central), 10-7-57 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, firewood, lubricating oil, grease and waste cotton. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal, firewood, oil, grease and waste cotton for the purpose of manufacturing tea (d); 31-10-64 (h).

16. Messrs. J. S. Bachwat, P. C. Agarwal and Ajit Baran Mukherjee carrying on business under the trade name Messrs. Mincx Agencies, 12 Chowringhee Square, Calcutta (a); 336A(EL) (Central), 2-8-57 (b); (A) Tapioca starch (c); 9-11-64 (h).

17. (S) Sarbasri Shah Kastoor Mal, Shah Umai Mal, Shah Inder Mal, Shah Jeet Mal, Shah Sobhas Mal, Shah Chetan Mal, Shah Gyan Mal and Shah Mahender Kumar (Partners) carrying on business under the trade name Messrs. General Export Co. (for) C. Rowland Hill (Proprietor) carrying on business under the trade name Messrs. General Export Co., 1 British Indian Street, Calcutta (a); 416A(EL) (Central), 27-8-57 (b); 11-11-64 (h).

18. (S) Shri Panchanan Betal, Shri Bishnupada Betal, Shri Abhoypada Betal and Shri Umapada Betal carrying on business under the trade name Messrs. The Phoenix & Co. (for) Shri Panchanan Betal carrying on business under the trade name Messrs. The Phoenix & Co., 14 Madhu Sudan Paul Chowdhury 1st Lane, Howrah (a); 229A(HW) (Central), 29-7-57 (b); 31-10-64 (h).

19. Shri Satpal Agarwal carrying on business under the trade name Messrs. S. P. Gupta & Co., 84 Howrah Road, Salkia, Howrah (a); 709A(HW) (Central), 24-8-62 (b); (A) Carpentry tools, hand saw (c); 11-11-64 (h).

20. Shrimati Parmeshwari Devi Khaitan and Shri Giridhargopal Khaitan carrying on business under the trade name Deepak Rubber Industries, 36 Chakpara Road, Liluah, Howrah (a); 718A(HW) (Central), 8-9-62 (b); Insert aluminium tubes after the words "Reclaim rubber" and Insert jute mill bobbin after the words "Rubber goods" (d); 11-11-64 (h).

21. (S) Sarbasri Hariram Modi, Govindram Modi, Mahabir Prosad Modi, Kedar Nath Modi and Bodri Prosad Modi (Partners) carrying on business under the trade name Industrial Stores and Mineral Manufacturing Co. (for) Sarbasri Hari Ram Modi, Govindram Modi and Bodri Prosad Modi (Partners) carrying on business under the trade name Industrial Stores and Mineral Manufacturing Co., 149 Cotton Street, Calcutta (a); 1007A(JK) (Central), 30-4-59 (b); 12-11-64 (h).

22. Messrs. Sree Kisan Mundra and Pannalal Mundra carrying on business under the trade name Sreekisan Pannalall, 16 India Exchange Place, Calcutta (a); 1505A(LR) (Central), 21-12-63 (b); (A) Jute carpets (c); 23-10-64 (h).

23. (S) Sarbasri Chandra Kishore Khejriwal, Ram Pratap Jajodia, Omprakash Jajodia, Minor Sadhna Kejriwal, represented by her natural guardian father Shri Harkishore Khejriwal and Minor Priyadarshani Khejriwal represented by her natural guardian father Sree Indra Kishore Khejriwal carrying on business under the trade name India Paper Trading Co. (for) Sarbasri Chandra Kishore Khejriwal, Ramprataj Khejriwal, Kumari Sadhana Khejriwal (minor) and Kumari Priyadarshani Khejriwal (minor) carrying on business under the trade name India Paper Trading Co., 7 Lyons Range, Calcutta (a); 1582A(LR) (Central), 4-9-64 (b); (A) Paper (c); 24-10-64 (h).

24. Bengal Fabricators (Private) Ltd., 20 Strand Road, Calcutta (a); 795A(LR) (Central), 4-1-58 (b); (D) Tanks, pontoon, steel staging, chimney, fabricated steel structure, (Add) Tanks and spare parts thereof, pantoon and spare parts thereof, steel staging and spare parts thereof, Chimney and spare parts thereof, Fabricated steel structural and fitting thereof (d); 27-10-64 (h).

25. Shri Rajaram Khemka carrying on business under the trade name Mill Stores & Bearing Co., (S) 10 Canning Street, Calcutta (for) 167 Old Chinabazar Street, Calcutta (a); (S) 1596A(LR) (Central) (for) 1169A(CR) (Central) (b); 27-10-64 (h).

26. Messrs. Madhu Engineering Works (Private) Ltd., 13 India Exchange Place, Calcutta (a); 1454A(LR) (Central), 24-6-63 (b); (A) Aluminium scrap (c); 27-10-64 (h).

27. (S) Shri Chitta Ranjan Biswas and Shri Sant Ranjan Biswas carrying on business under the trade name Bengal Engineering Company (for) Shri Chitta Ranjan Biswas receiver of the Estate of Late N. K. Biswas carrying on business under the trade name Messrs. Bengal Engineering Company, 24 Netaji Subhas Road, Calcutta (a); 396A(LR) (Central) 23-7-57 (b); 28-10-64 (h).

28. Shri Mohanlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); 1588A(LR) (Central), 21-9-64 (b); (A) Drilling machine, chuck, v. beltings, reversible switch (c); 28-10-64 (h).

29. Messrs. The New Terai Association Ltd., 2 Fairlie Place, Calcutta (a); 887A(LR) (Central), 18-6-58 (b); (A) Tea after manufacture of the goods named below (d); 2-11-64 (h).

30. Messrs. The Darjeeling Tea & Chinchona Association Ltd., 2 Fairlie Place, Calcutta (a); 889A(LR) (Central), 18-6-58 (b); (A) Tea after manufacture of the goods named below (d); 2-11-64 (h).

31. Messrs. The Phargoomiah Tea Association, Ltd., 2 Fairlie Place, Calcutta (a); 890A(LR) (Central), 18-6-58 (b); (A) Tea after manufacture of the goods named below (d); 2-11-64 (h).

32. Sarbasri Manindra Ch. Roy, Bisweswar Das, Sudhir Ch. Dutta, Monoranjan Dey and Sukumar Bhowmick (Partners) carrying on business under the trade name Messrs. Calcutta Sheet Metal Industries, (S) 77 Raja Dinendra Street, Calcutta (for) 260 Vivekananda Road, Calcutta (a); 1067A(MK) (Central), 25-4-63 (b); 11-11-64 (h).

33. (S) Shri Bholanath Chakraborty (Proprietor) carrying on business under the trade name Messrs. Tara Library (for) Messrs. Tara Library, 105 Upper Chitpur Road, Calcutta (a); (S) 260A(MK) (Central) (for) 260A(BDI) (Central) (b); 12-11-64 (e).

34. Shri Sakti Pada Bhattacharjee and Shri Mukti Pada Bhattacharjee carrying on business under the trade name Messrs. S. P. Bhattacharjee & Bros., 46/1 Bechu Chatterjee Street, Calcutta (a); 1164A(MK) (Central), 7-3-64 (b); (A) Hemple quoins, twezers nickled (chimta), printing machine (c); 31-10-64 (h).

35. Messrs. Sk. Ainul Huq, Sk. Akrul Hussain, Sk. Ansarul Islam (minor) represented by Sk. Ainul Huq natural guardian carrying on business under the trade name Sk. Anwar Brothers, (S) 15/1 Canal West Road, Calcutta (for) 1 Raja Rajnarain Street, Calcutta (a); 944A(MK) (Central), 10-1-62 (b); 31-10-64 (h).

36. Messrs. Pyarelal Nayyar and Terath Ram Nayyar carrying on business under the trade name Johnson Colour Industries, 48A Muktaram Babu Street, Calcutta (a); 814A(MK) (Central), 15-10-60 (b); (A) Pigments required for manufacture of cement colours (d); 4-11-64 (h).

37. Sarbasri Dilip Kumar Das, Arjun Kumar Das and Smriti Ranjan Das carrying on business under the trade name Bani Prova Niketan, Sahavarangbazar, P. O. and Dist. Midnapore, (D) Branch shop at Belda Bazar, P. O. Belda, Dist. Midnapore (a); (S) 492A(MN) (Central) (for) 18B(MN) (Central) (b); 2-11-64 (h).

38. Shri Bisseswarlal Agarwalla, Sm. Chandrabali Devi and Hari Kishan Agarwalla carrying on business under the trade name Bisweswarlal Agarwalla, Belda Bazar, P. O. Belda, Dist. Midnapore (a); 46A(MN) (Central), 18-9-57 (b); (A) Sago, matar, dhania, soda ash, coconut oil, mustard oil, til cane, pan-mouri and gunny bags (c); 5-11-64 (h).

39. Shri Ram Chandra Agarwala and Shri Kalyanbux Agarwala carrying on business under the trade name Messrs. Ram Chandra Kalyanbux, Railway Market, Adra, Dist. Purulia (a); 106A(PR) (Central), 10-7-57 (b); (Insert' after foodgrains) groundnut oil, cocoanut oil, vegetable products, chillies, sugarcandy (c); 7-11-64 (h).

40. Shri Raj Narayan Tandon carrying on business under the trade name General Distributors (International), 37 Canning Street, Calcutta (a); 1146A(RB) (Central), 7-7-64 (b); (A) Bandsaw blades, planner blades, shearing blades, lathe chuck (c); 11-11-64 (h).

41. (S) Shri Milapchand Jain, Shri Mahalchand Jain, Shri Shermal Jain and Shri Rajkaran Jain (Partners) carrying on business under the trade name Messrs. Juharmal Milap Chand (for) Shri Milapchand Jain and Shri Mahalchand Jain (Partners) carrying on business under the trade name Messrs. Juharmal Milapchand, 46 Strand Road, Calcutta (a); 737A(RJ) (Central), 15-9-59 (b); 12-11-64 (h).

42. Shri Dwarkadas Gupta and Shri Jagdish Prasad Gupta (Partners) carrying on business under the trade name Messrs. Shew Shankar Co., 70 Cotton Street, Calcutta (a); 72A(RJ) (Central), 25-6-57 (b); (D) Cotton seeds, kirana, cement, oils, chemicals, spices and ropes (c); 12-11-64 (h).

43. (S) Shri Saligram Dua and Shri Laxminarayan Dua (Partners) carrying on business under the trade name Messrs. Saligram and Sons (for) Shri Saligram Dua (Proprietor) carrying on business under the trade name Messrs. Saligram and Sons, 7 Sambhu Mullick Lane, Calcutta (a); 784A(RJ) (Central), 22-8-60 (b); 12-11-64 (h).

44. Shri Satya Narain Kanoongo carrying on business under the trade name The Calcutta Supply Co., 64B Jatindra Mohan Avenue, Calcutta-5 (a); 1098A(SH) (Central), 26-2-64 (b); (A) Cycle tubes, cycle tyres, brass wire, brass and steel screws, m. s. washers, expanded metal (c); 31-10-64 (h).

45. Shri Banarshilal Agarwalla carrying on business under the trade name Sri Parvati Oil Stores, 67/45 Strand Road, Calcutta (a); 587A(SH) (Central), 4-2-59 (b); (A) Kushum oil, kardi oil, til oil, mahua oil, ganga oil, tobacco oil (c); 31-10-64 (h).

46. Messrs. East Asiatic Co. (India) Private Ltd., P-29 Mission Row Extension, Calcutta (a); 1335A(SL) (Central), 19-7-57 (b); (A) Ball and roller bearing (c); 23-10-64 (h).

47 (S) Messrs. A. R. Varma, J. C. Varma and G. V. Varma carrying on business under the trade name Messrs. Oriental Radio Corporation (for) Oriental Radio Corporation, P-34 Mission Row Extension, Calcutta (a); 615A(SL) (Central), 26-8-57 (b); 28-10-64 (h).

48. (S) Messrs. Bharat Bhusan Gupta, Niranjan Singh Dalat and Yashpal Mehta carrying on business under the trade name Messrs. Automotive Corporation (for) Messrs. Bharat Bhusan Gupta and N. K. Mehta carrying on business under the trade name Messrs. Automotive Corporation, 9 Princep Street, Calcutta, (A) Calcutta-1 (a); (S) 145B(SL) (Central) (for) 1506A(SL) (Central) (b); 29-10-64 (h).

49. (S) Sarbasri Pratul Kantilal Ajmera, Manjula Mukundray Mehta, Jayant Bham Chandra Gandhi, Laxmi Kanji Mehta and Mukundray Ranchhoddas Mehta (Partners) carrying on business under the trade name Messrs. Bourne & Shepherd (for) Sarbasri Chhotalal Kunji Mehta, Kantilal Gordhandas Vyas, Mukundray Ram Chhoddas Mehta and Dhirajlal Sukhlal Vora (Partners) carrying on business under the trade name Messrs. Bourne & Shepherd, 141 S. N. Banerjee Road, Calcutta (a); 255A(TL) (Central), 15-7-57 (b); 10-11-64 (h).

50. (S) G. Hartmann and M. B. Khatwani (Partners) carrying on business under the trade name Messrs. G. Hartmann (for) G. Hartmann (Proprietor) carrying on business under the trade name Messrs. G. Hartmann, 7 Royd Street, Calcutta (a); 476A(TL) (Central), 30-7-58 (b); 10-11-64 (h).

51. Shri Rabin Das carrying on business under the trade name Messrs. The Loke Sevak, (S) 86A Lower Circular Road, Calcutta (for) 166 Bepin Behari Ganguly Street, Calcutta (a); (S) 931A(TL) (Central) (for) 1503A(SL) (Central) (b); 11-11-64 (h).

52. (S) Shri Jatindra Nath Pandit and Sailendra Nath Pandit (Partners) carrying on business under the trade name Messrs. Industrial Electricals (for) Shri Jatindra Nath Pandit (Proprietor) carrying on business under the trade name Messrs. Industrial Electricals, 30/C/1 Suren Sarker Road, Calcutta (a); 676A(TL) (Central), 29-7-61 (b); 11-11-64 (h).

53. (S) Shri Mohendra Nath Dhor (Proprietor) carrying on business under the trade name Messrs. National Asbestos Corporation (for) Mohendra Nath Dhor, Ashutosh Dhor (Partners) carrying on business under the trade name Messrs. National Asbestos Corporation, 98 Middle Road, Calcutta (a); 596A(TL) (Central), 30-4-60 (b); 12-11-64 (h).

54. Messrs. Easun Engineering Co. Ltd., (S) 5-7 Second Line Beach, Madras-1 (Port of Calcutta) (for) Bharat Bhawan, 3 Chittaranjan Avenue, Calcutta (a); (S) 21A(CS) (Central) (for) 861A(SL) (Central) (b); 24-10-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 369 C. T.—19th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the dates noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Messrs. Chakroberty & Co., 10/C Badridas Temple Street, Calcutta (a); 634A(CL) (Central), 21-10-57 (b); Drugs medicines, chemicals, hospital and laboratory requisites (c); Drugs, medicines, chemicals, hospital and laboratory requisites (for use in the execution of contracts) (d); 4-11-64 (h).

2. Shri Kampi Ram Longani, Shri Vishwanath Longani, Shri Ajudin Nath Longani, Shri Dwarkanath Longani and Shri Kishanlal Longani (Partners) carrying on business under the trade name Messrs. Kanshi Ram Vishwa Nath Longani, 8/1 Balmukund Makar Road, Calcutta (a); 512A(MK) (Central), 15-1-58 (b); Dry fruits (c); 31-10-64 (h).

3. Shri Ajit Narayan Dey, Anil Narayan Dey, Hrishikesh Dey and Nripendra Narayan Dey carrying on business under the trade name Luxmi Narayan Ajit Narayan Dey, Postabazar, Ghatal, Midnapore (a); 234A(MN) (Central), 30-7-60 (b); Cement (c); 2-11-64 (h).

4. Shri Madanlal Daga carrying on business under the trade name Messrs. Shew Shankar Trading Co., Suganchand Databya Chikitsalaya Road, Purulia (a); 253A(PR) (Central), 24-8-60 (b); Foodgrains, spices, groundnut oil, cocoanut oil, ghee, poppy seed, soda, empty tins, empty bags, mustard oil, vegetable and oil cakes (c); 31-10-64 (h).

5. Shri Hiralal Jain and Shri Mahabir Prasad Jain carrying on business under the trade name Messrs. Mahabir Bhandar, Arunoday Dutta Street, Purulia (a); 308A(PR) (Central), 26-7-63 (b); Atta, flour, groundnut oil, cocoanut oil, vegetable ghee, mustard oil, ghee, salt, oil cake, sugarcandy, coriander seed, cumin seed, poppy seed, black pepper, turmeric (c); 9-11-64 (h).

6. Messrs. Jagadis Prasad Agarwalla, Shiva Prasad Agarwalla, Joharmall Bajaj and Ram Chandra Bajaj carrying on business under the trade name Messrs. Hindusthan Rubber Agency, P-50 Princep Street, Calcutta (a); 1051A(SL) (Central), 22-3-60 (b); 29-10-64 (h).

S. K. BOSE, Commissioner.

No. 355 C. T. —12th November 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen.

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-022918 to A-022925 and B-025460.	Messrs. Baluram Kashiram, Darjeeling. DJ/65A.
(2) A-023766 to A-023775 and B-023571 to B-023575.	Messrs. Guganram Banwarilal, Sukhiapokhri. DJ/439A.
(3) A-507262 to A-507271 ..	Messrs. Shaw Bros. & Co., P. O and Vill. Hantal, Dist. Howrah. HW/186B.
(4) A/8-669600	Messrs. Amin Chand Payarelal 21A Canning Street, Calcutta. LR/2818. (Said to have been lost from the custody of Messrs. Surrendra Overseas Ltd., 135 Canning Street, Calcutta. CR/2593A).

S. K. BOSE, Commissioner.

No. 356 C. T.—12th November 1964.—In pursuance of the provisions of sub-rule (6) of the Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules:—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-451391 to A-451400, A-451405 to A-451425, C-177497 to C-177500, D-215741 to D-215750, and E-210800.	Messrs. Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Hongkong House, 31 Dalhousie Square, Calcutta-1. EL/246A.
(2) A-364819 and A-364820	Messrs. M. L. Das & Co., 35 Netaji Subhas Road, Calcutta. LR/1821A.
(3) A/11-403642 to A/11-403700.	Messrs. Joseph Tatley & Co. (Calcutta) Ltd., 31 Netaji Subhas Road, Calcutta. LR/2647A.
(4) A-446209	Messrs. Siliguri Stores, Hill Cart Road, Siliguri, Darjeeling. JP/2146A.

S. K. BOSE, Commissioner.

No. 360 C. T.—12th November 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941 it is notified for general information that the following declaration forms, have been reported under sub-rule (3) of the Rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-217907 to N-217925 ..	Messrs. Hanumandas Protapmull, Siliguri. 161A(DJ) (Central).
(2) N/0-321536 to N/0-321545	Messrs. Baluram Kashiram, Darjeeling. 147A(DJ) (Central).
(3) N-192761 to N-192775 ..	Messrs. Surajmal Chhogmal, Darjeeling. 170A(DJ) (Central).

S. K. BOSE, Commissioner.

No. 366C. T.—19th November 1964. In pursuance of the provisions of sub-rule (6) of the rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have beencancelled under sub-rule (4) of rule 27A of the Bengal Sales Tax Rules : -

Serial Nos. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A/8-969936 to A/8-970000	Messrs. Ram Prosad Murlidhar and Co., 24 Netaji Subhas Road, Calcutta. LR/250B.
(2) A/12-367695 to A/12-367700.	Messrs. Arup Traders, 23 Canning Street, Calcutta. LR/2971A.
(3) C-209515 to C-209520, D-236769 to D-236775.	Messrs. Bengal Paper Mill Co. Ltd., 14 Netaji Subhas Road, Calcutta. LR/466A.
(4) A-127406 to A-127408 and B-201759.	Deson Optical Company, 6B Kali Charan Ghosh Road, Calcutta. MK/2556A.
(5) B-320308 and B-320309	The Novel Trade, P-9 Grey Street Extension, Calcutta. MK/3337A.

S. K. BOSE, Commissioner.

No. 370C. T.—19th November 1964.– In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 read with sub-rule (6) of rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of the rule 27A of the Bengal Sales Tax Rules :—

Serial Nos. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-185877 to N-185900 ..	Messrs. The Shankar Industries, 192 Jamunalal Bazaz Street, Calcutta. 316A (AT) (Central).
(2) N/0-409064 to N/0-409100, N/0-049364 to N/0-049400.	Messrs. Guest, Keen, Williams Ltd., 41 Chowringhee Road, Calcutta-16. 117B(BH) (Central).
(3) N-897914 and N-897915	Messrs. Ramprosad Murlidhar and Co., 24 Netaji Subhas Road, Calcutta. 1B (LR) (Central).
(4) N-525521 to N-525525 ..	Messrs. Arup Traders, 23 Canning Street, Calcutta. 983A (LR) (Central).
(5) N/0-354782 to N/0-354790	Deson Optical Co., 6B Kali Charan Ghosh Road, Calcutta. 307A(MK) (Central).

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

सत्यमेव जयते

AGRAHAYNA 26] THURSDAY, DECEMBER 17, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES WEST BENGAL

NOTIFICATIONS

No. 371 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. General Manager, S. E. Railway carrying on business under the trade name Messrs. S. E. Rly. Petrol Pump, Garden Reach, Calcutta-43 (a); AL/1046A, 9-11-64 (b); Motor spirit, mobil oil and other lubricants (d).

2. Shri Kabilash Roy carrying on business under the trade name Messrs. Kabilash Roy, 12 Chetla Railway Siding, Calcutta-27 (a); AL/1036A, 3-10-64 (b); Coal (d).

3. Messrs. Simon Carves India Ltd., Simon House, Transport Depot Road, Calcutta-27 (a); AL/1047A, 14-11-64 (b); Valves and fittings, distribution board, switches, m. s. angles, m. s. tubes, m. s. flangs and spacers (d).

4. Shri Karunamoy Biswas carrying on business under the trade name Messrs. Modern Auto Service, 200A Shyama Prosad Mukherjee Road, Calcutta-26 (a); AL/1048A, 14-11-64 (b); Motor spirit, mobil oil, lubricants, polishing materials, fanbelt and horn valve (d).

5. Shri Prithpal Singh carrying on business under the trade name Messrs. Paul Auto Service, G. T. Road, Durgapur-3, Dist. Burdwan (a); AS/2542A, 10-11-64 (b); Motor oil, mobil oil, lubricants and grease, distilled water, acid-water, petrol, diesel, motor parts (d).

6. Shri Raghunath Rai Agarwalla carrying on business under the trade name Barakar Jewellery Store, Begunia, Barakar, Dist. Burdwan (a); AS/2543A, 11-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Silver ornaments (c); Silver ornaments (d).

7. Shrimati Taramati Harilal Shah and Shri Bepin Chandra Chhotalal Shah (Partners) carrying on business under the trade name B. K. Traders, 3 Amratola Street, Calcutta (a); AT/4000A, 13-11-64 (b); Ball bearing, bolts, nuts, adopter sleeve, roller chains, adopter sleeve with nuts and washer, wire, tape, switch, plugs, plate, heater and heater parts and accessories (d).

8. Sarbasri T. C. Gupta, K. C. Gupta and M. L. Gupta (Partners) carrying on business under the trade name Guptajee Brothers, 20 Amratola Street, Calcutta (a); AT/4001A, 13-11-64 (b); Methi seed (d).

9. Sarbasri Chimanlal Thakordas, Girdharilal Agrawal, Kishor Kumar Agarwal, Jayantlal Thakordas and Purshottamlal Singhania carrying on business under the trade name C. Girdharilal & Co., 13 Tara Chand Dutta Street, Calcutta (a); CL/3778A, 9-11-64 (b); Biri leaves (d).

10. Sarbasri Kashi Prasad Manna, Debi Prosad Manna, Shyama Prosad Manna and Haladhar Mullick carrying on business under the trade name Mullick & Manna Electric Co., 12B Lower Chitpur Road, Calcutta (a); CL/3779A, 9-11-64 (b); Electrical accessories that is to say (1) Tumbler switch, (2) Plug, (3) Holder, (4) Lamp, (5) Adopter, (6) Plug top, (7) Kit kat fuse, (8) Holder, (9) Link clip, (10) Element, (11) Calling bell, (12) Buzzer, (13) Ceiling rose, (14) Choke, (15) Resistance, (16) Steel button, (17) Tape porcelain connectors, (18) Iron connector, (19) Aerial, (20) Heater, (21) Table lamp, (22) Iron, (23) Toaster, (24) Hot plate, (25) Line tester, (26) Meger, (27) Meters, (28) Main switch, (29) Starter, (30) Push, (31) Multi plug, (32) Shade, (33) Globe, (34) Gallary, (35) Lamp lock, (36) Nipple, (37) Conduit pipe, (38) G. i. pipe, (39) Flexible pipe, (40) Copper wire, (41) G. i. wire, (42) Conduit accessories, (43) G. i. accessories, (44) Flexible loop wire, (45) Danger board, (46) Earth plate, (47) Range, (48) Wires and cables, (49) Fans, (50) Earth clips, (51) Wire guards, (52) T. w. boards, (53) Blocks (54) Button, (55) Wood screws, (56) Brass pins (d).

11. Sarbasri Abdullabhai Mohammadali, Mandalaywalla and Badruddin Mulla, Dawoodbhai Topiwala carrying on business under the trade name Real Tools Stores, 16 Ratu Sirkar Lane, Calcutta (a); CL/3780A, 11-11-64 (b); (1) C. i. glue pots, (2) Lead melting pots, (3) Dies, (4) Tools and implements, (5) Bright taper pins, (6) C. i. flanges, (7) Tommy bars, (8) Ratchet braces, (9) Drills, (10) Thread socket, (11) Cotter pins, (12) C. i. surface plate, (13) Feeler gauge, (14) Earth auger, (15) Mill cutter, (16) Rotary pumps, (17) Hand gloves, (18) Diamond point bits, (19) Bolts, (20) High carbon, steel, (21) Wire binding machine, (22) Steel spring washers, (23) Fibre washers, (24) C. i. angle plate, (25) G. i. check nuts, (26) Fibre Tube, (27) G. i. bengs and couplings, (28) Hoop binding machine, (29) Stipping saws, (30) Bolt cutters, (31) Black jointing, (32) Pulley blocks, (33) Hand grinding traugh, (34) Lead seal, (35) Pure zinc sheets, (36) Anvil cutter, (37) Grease cups, (38) Grinding wheels, (39) Nickel chrome, steel, (40) Band saw blades, (41) Stainless steel rods, (42) Shovels blade, (43) Steel square, (44) Steel straight edges, (45) Wood screws and (46) Wire mesh (d).

12. Messrs. Krishna Mohon Ghosh and Mohit Kumar Ghose carrying on business under the trade name Rana & Co., 133 Biplabi Rash Behari Basu Road, Calcutta (a); CR/3512A, 14-11-64 (b); Machine parts (d).

13. Messrs. Purusottamdas Seti, Set Pal Seti, Balinder Pal Seti and Mulukraj Bhatia carrying on business under the trade name Ar Tex Pen Mart, 22 Bonfield Lane, Calcutta (a); CR/3513A, 18-11-64 (b); Fountain pen and parts (d).

14. Messrs. Electrical Cables & Conductors (Private) Ltd., 3 Sukhlal Johury Lane, Calcutta-7 (a); JK/3367A, 14-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, sand paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Aluminium conductor steel reinforced, all aluminium conductor, h. b. wire, stay wire and allied items of wire for sale (c).

15. Shri Bimal Bose carrying on business under the trade name Messrs. Bimal Bose, Hakimpara, Prafulla Bhavan, Siliguri (a); JP/2184A, 6-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber (c); Timber (d).

16. Shri Nandalal Bihani carrying on business under the trade name Messrs. Traders & Suppliers, Dinbazar, Jalpaiguri (a); JP/2185A, 7-11-64 (b); Machineries and hardware goods and spare parts of machineries (d).

17. Bishan Das, Jagdish Kapur and The Punjab Stores (Private) Ltd. through its Managing Director R. B. Jankidas carrying on business under the trade name Messrs. Jankidas & Co., Sevoke Road, Siliguri (a); JP/2187A, 9-11-64 (b); Cycle, cycle parts and accessories (d).

18. Mrs. Chawa Yudeen carrying on business under the trade name Messrs. Dickyi's Restaurant, Hill Cart Road, Siliguri (a); JP/2186A, 9-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food i.e., rice, prawn, chicken, fish, pork and salad (c); Cold drinks, bread and sweets (d).

19. Shri Sunil Kr. Mukherjee (Proprietor) carrying on business under the trade name Messrs. S. K. Mukherjee & Co., Duttapara, Santipur, Nadia (a); KR/2091A, 7-11-64 (b); (1) Raw materials and brick field implements, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).

20. Sarbasri Prakash Chand Gupta, Shyamlal Gupta and Sm. Bhagwati Devi Gupta carrying on business under the trade name Sri Prakash Industrial Corporation, 21A Canning Street, Calcutta (a); LR/3620A, 12-11-64 (b); Beltings, steel pipe, black pipe, g. i. pipe, gum, m. s. shafting, steel perforated sheet, shafting coupling, block, aluminium sheet, belt fastener, screw, g. m. check valve, c. i. plug cock, wire netting, wire rope, wire nail, dog chuck, v. belt, brass filter, bolt, nuts, rivets, alkathene pipe, hoop iron, greases, slab cutting rubber cord, rubber wheel, high speed steel, high speed file, gunny bags, wood, kit kat, elbow, button electric switch, electric wire, suddle, water pumping set, electric motor, starter, vice, twins, steel files, carbon file, m. s. flat, channel, angle, square, socket, drills, hand taps, tap handles, collects die, spanner set, drill socket, bearing scrapper, grinding wheel, screw driver, marking block, g. i. elbow, g. i. socket, g. i. bush, barrel nipple, rain water pipe, bend, long pen, syphone, tile, foot rest, hacksaw blades (d).

21. Shri Ahi Bhusan Koley carrying on business under the trade name Messrs. Deshapriya Mistanna Pratisthan, 206 Bidhan Sarani, Calcutta (a); MK/3812A, 14-11-64 (b); (1) Raw materials: Chhana, sugar, tea. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats, nonta and tea for sale (c).

22. Shri Gokul Chand Kanodia carrying on business under the trade name Messrs. Agarwal Card Board Industries, 15/1 Canal West Road, Calcutta (a); MK/3813A, 16-11-64 (b); (1) Raw materials: Paper board and starch. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Cardboard boxes for sale (c).

23. Sarbasri Amulya Das, Amarendra Nath Singh and Prodyut Kumar Tarafdar (Partners) carrying on business under the trade name Messrs. A. Das & Co., Nadipar, Balurghat, West Dinajpur (a); ML/773A, 10-11-64 (b); (2) Plant, machinery, spare parts and accessories, viz., chimney, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).

24. Sarbasri Hemendra Nath Chowdhury, Ghanashyam Chowdhury, Banka Nath Chowdhury, Chuni Lall Chowdhury and Bhabani Kumar Chowdhury (Partners) carrying on business under the trade name Messrs. Chowdhury Brothers, Islampur, West Dinajpur (a); ML/774A, 13-11-64 (b); (3) Consumable stores, viz., stone materials. Provided that all goods for which exemption from payment of sales tax is claimed for intended for use in the actual process of manufacture of the goods named below: (i) Stone materials (c); Stone materials (d).

25. Shri Nurulhuda Mondal carrying on business under the trade name Messrs. Soukhin Dresses, 180 Mahatma Gandhi Road, Calcutta (a); MR/2765A, 14-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below for sale: (i) Readymade garments (c).

26. Shri Narayan Chandra Das carrying on business under the trade name Free India Soap Works, 115 Beniatola Street, Calcutta (a); SH/3549A, 16-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Carbolic and neem soap (c).

27. Shri Sambhunath Shaw carrying on business under the trade name Murlidhar, 24 Mohanlal Street, Calcutta-4 (a); SH/3550A, 18-11-64 (b); Jeera, kalozira, washing soda, sodi-bi-carb, ajowan, chillies, barley, robin blue, mouri, arrowroot, posta, tejpata, dhania, pulses, rice, soap (d).

28. Shri Shew Bhagwan Ganeriwala, Sm. Kasturi Devi Ganeriwala, Sm. Pravabati Devi Ganeriwala and Shri Jagmohan Ganeriwala (minor) represented by his father and natural guardian Shri Prahlad Rai Ganeriwala (Partners) carrying on business under the trade name Air Gas Corporation, 16 Radhanath Chowdhury Road, Calcutta (a); TL/2857A, 13-11-64 (b); (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil, grease, coal, acids (sulphuric), kerosene oil, fising oil, spirit. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Gas-generator and accessories and (ii) Gas cock, gas burner (c).

29. Shri Jatadhari Mandal (Proprietor) carrying on business under the trade name Eastern Bobbin Industries, 1/4 Dr. Panchanan Mitra Lane, Calcutta (a); TL/2859A, 14-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bobbins (c).

S. K. BOSE, Commissioner.

No. 372 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date notes against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Simon Carves Ltd., 4 Transport Depot Road, Calcutta (a); AL/890A, 14-1-55 (b); (A) Mild steel pipe, mild steel supports, bolts and nuts, mild steel tank, valve, traps and fittings, pressure-recorder, caste iron pipe, electrical motors, gaskets, packing materials, m. s. rounds and cables (d); 7-11-64 (e).

2. Madan Mohan Dey, Anil Kr. Dey and Sunil Kr. Dey carrying on business under the trade name Diamond Engineering Co., 128 Hazra Road, Calcutta (a); AL/998A, 26-3-64 (b); (A) G. i. pipe after the words "flood light parts" (c); 10-11-64 (e).

3. Shri M. L. Chakravorty carrying on business under the trade name Messrs. M. L. Chakraborty & Co., 101/1 Tollygunge Road, Calcutta-26 (a); AL/1038A, 6-10-64 (b); (A) Engineering spare parts after the words "metal stays" (c); (A) Engineering spare parts (d); 9-11-64 (e).

4. Shri Sital Chandra Mitra carrying on business under the trade name Messrs. Subarban Industrial Works, 42 Diamond Harbour Road, Alipur, Calcutta (a); AL/91A, 7-3-55 (b); (A) Stair cases, roof trusses,

tanks, fan casings, engine bases, steel frames and mild steel materials after the words "air washers humidifers" (c); 10-11-64 (e).

5. H. S. Puri and Prem Chand Sood carrying on business under the trade name Messrs. Russa Road Service Station, 5 Russa Road, Calcutta (a); AL/424A, 9-4-57 (b); (D) Motor tyres and tubes, flops, batteries, diesel oil, (A) Motor oil (d); 11-11-64 (e).

6. (S) Ram Ekbal Singh carrying on business under the trade name Messrs. Ram Ekbal Singh (for) Tega Singh carrying on business under the trade name Messrs. Tega Singh, (S) 32 Chetla Railway Siding, Calcutta-27 (for) 58 Chetla Railway Siding, Calcutta-27 (a); AL/827A, 30-5-61 (b); 12-11-64 (e).

7. Shri Haripada Banerjee (Proprietor) carrying on business under the trade name Messrs. Pioneer Trading Corporation, 45/A-9 Tollygunge Road, Calcutta-26 (a); AL/807A, 6-2-61 (b); (A) Nickel pellete (plate), nickel cathodes, phosphorous (lump or powder) dextrine yellow, core binders, core oil and plumbago powdder (d); 16-11-64 (e).

8. Messrs. Shyam Sundar Bukania, Parameswar Bhukania and Basdeo Bhukania carrying on business under the trade name Messrs. Shyam Sundar Bhukhania, Barakar, Dist. Burdwan (a); AS/148B, 21-10-59 (b); (A) Refined oil (d); 10-11-64 (e).

9. (S) Shri Adhir Chandra Bose (Proprietor) carrying on business under the trade name Messrs. Saraswati Press (for) Saraswati Press, G. T. Road, Asansol, Burdwan (a); AS/781A, 13-9-47 (b); 11-11-64 (e).

10. Messrs. Kanji Pannachand Private Ltd., 33 Armenian Street, Calcutta (a); AT/881A, 29-10-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hard bright wire and (ii) Aluminium wire (c); (A) M. s. rod, h. b. wire, aluminium rod and aluminium wire, tin, zinc, copper, brass and lead, (D) Metal (d); 14-11-64 (e).

11. Shri Dalsukhrai M. Vora carrying on business under the trade name Jeco Industries, 71 Canning Street, Calcutta (a); AT/3745A, 20-4-61 (b); (A) (1) Raw material: Brass, brass scrap, zinc, zinc scrap, copper, copper scrap. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass rods (c); 14-11-64 (e).

12. Sarbasri Radha Kishan Murarka and Ram Prakash Murarka carrying on business under the trade name Hind Wire Craft Industries, 156 Jamunalal Bazaz Street, Calcutta (a); AT/3769A, 26-8-64 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricating oil, sulphuric acid. Provided that all goods for which exemption from payment of tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire and (ii) Wire products (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire and (ii) Wire products (c); 14-11-64 (e).

13. (S) Jonab Yousoof Daud Doba, Smt. Ashu Bibi, Smt. Amina Bibi, Smt. Sabera Bibi, Smt. Jubeda Bibi and Jonab Abubakar Md. Dhalech carrying on business under the trade name G. H. A. Doba & Co. (for) Jonab Golam Ahmed Doba, Jonab Yousoof Daud Doba and Smt. Ashu Bibi carrying on business under the trade name G. H. A. Doba & Co., 5 Amratola Lane, Calcutta (a); AT/1798A, 28-7-47 (b); 14-11-64 (e).

14. Shri Karamchand Bhatia, Shri Sudarshan Kumar Bhatia and Shri Kishanlal Bhatia carrying on business under the trade name Sukhkarma Sports, 71 Canning Street, Calcutta, 60 Canning Street, Calcutta (a); AT/278B, 16-1-58 (b); (A) Maps and charts (d); 17-11-64 (e).

15. Shri Chamanlal Jain and Shri Baldeoraj Jain carrying on business under the trade name B. Jain & Co., 71 Canning Street, Calcutta (a); AT/2801A, 22-9-50 (b); (A) Fountain pen and parts, dot pen and parts, ball pen and parts, propelling pencil and parts, refills of pens (d); 17-11-64 (e).

16. Messrs. Gardhanbhai Kushalbhai Patel, Arvindlal Rasiklal Shah and Supravat Ghosh carrying on business under the trade name General Stores Supply Co., 2A Ramjidas Jethia Lane, Calcutta (a); AT/3714A, 10-12-60 (b); (A) Semi rotary pump (d); 19-11-64 (e).

17. Shri Phulchand Rawat and others carrying on business under the trade name Messrs. Dwarkadas Phulchand, Bankura (a); BK/44A, 25-9-41 (b), (A) Niger seed oil (d); 9-11-64 (e).

18. Shri Hrishikesh Mullick, Shri Prahlad Chandra Mullick, Shri Dwarkanath Mullick and Shri Jadav Chandra Mullick (Partners) carrying on business under the trade name Messrs. Dwarkanath Mullick & Bros., Khatra, Bankura (a); BK/229A, 29-1-53 (b); (A) Niger seed oil (d); 12-11-64 (e).

19. Messrs. Shree Shiv Shankar Oil and Rice Mills, Lallbazar, Bankura (a); BK/202A, 29-12-51 (b); (A) Niger seed oil after the word "beson" for sale (c); 12-11-64 (e).

20. Messrs. Ganesh Bhandar, Beliatore, Banku (a); BK/285A, 1-5-57 (b); (A) Niger seed oil (c 12-11-64 (e).

21. Shri Narendra Nath Nandy and five othe carrying on business under the trade name Messr Sree Gopal Emporium, Bankura (a); BK/433A, 3-3-60 (b); (A) Lubricants, grease (d); 12-11-64 (e).

22. (S) Sarbasri Pannalal Saha, Jaharlal Saha and Kartik Chandra Saha (Partners) carrying on business under the trade name Messrs. Santipur Bastralaya (for) Sarbasri Pannalal Saha, Jaharlal Saha and Kartik Chandra Saha (Partners) carrying on business under the trade name Messrs. Sundar Kumar Saha, Kalna, Burdwan (a); BN/759A, 29-5-50 (b); 10-11-64 (e).

23. Sarbasri Bejoy Chandra Mallick, Provat Kumar Mallick and Shrimati Kanan Mallick (Partners) carrying on business under the trade name Messrs. West Bengal Chemical Industries & Co., Kalna Road, Burdwan (a); BN/1359A, 10-1-62 (b);

(A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Washing soap (for sale) (c); 10-11-64 (e).

24. Sarbasri Kirity Kumar Saktipada Bardhan and Benay Kumar Bardhan carrying on business under the trade name Kirity Kumar Bardhan & Brothers, Beldanga, Murshidabad, Murshidabad (1) (a); BR/44B, 15-6-63 (b); (A) Linseed oil, coal-tar, ghee and soda ash (d); 7-11-64 (e).

25. Shri Mohanlal Marothi carrying on business under the trade name Messrs. Mohanlal Ashok Kumar, Gopalghat Road, Khagra, Post Murshidabad (a); BR/469A, 11-1-57 (b); (D) Spices, (A) Cumin-seeds, fennel seeds, poppy seeds, fenugreek seeds, celery fruits, linseed oil, cardamon, cassia-leaf, coir string, coal-tar and castor oil "ajwa" (d); 18-11-64 (e).

26. (S) Messrs. Govind Prashad Jhunjhunwalla and Vishvanath Jhunjhunwalla carrying on business under the trade name Paul & Sons (for) Messrs. Sree Saroj Kumar Paul, 18 Ezra Street, Calcutta (a); CL/1435A, 1-4-46 (b); 7-11-64 (e).

27. (S) Shri Amritlal Karia carrying on business under the trade name Messrs. Liberty Holdall Co. (for) Messrs. Liberty Holdall Co., (S) 12B Lower Chitpur Road, Calcutta (for) 11 Parsee Church Street, Calcutta (a); CL/2979A, 9-10-58 (b); 12-11-64 (e).

28. Shrimati Saila Suta Dassi, Shri Ramanath Coondoo and Shri Amarnath Coondoo carrying on business under the trade name S. C. Coondoo & Co., 91 Netaji Subhas Road, Calcutta (a); CR/1703A, 4-11-49 (b); (A) Cast iron spiral stair case (d); 14-11-64 (e).

29. Shri Nani Gopal Roy carrying on business under the trade name N. G. Roy & Sons, P-12 New Howrah Bridge Approach Road, Calcutta (a); CR/2999A, 12-7-57 (b); (A) Dinner fork and knife, tea and table spoon and empty soda water bottle (d); 14-11-64 (e).

30. Shrimati Umarani Shaoo (Proprietress) carrying on business under the trade name Akshoy Kumar Paul, 112 Khangrapatty Street, Calcutta (a); CR/86A, 25-9-41 (b); (A) Fire works (d); 14-11-64 (e).

31. (S) Shri Nouranglal Agarwala (Proprietor) carrying on business under the trade name Agarwala Stores (for) Messrs. Chandanlal Agarwala, Harachandra Agarwala and Dayalchand Agarwala (Partners) carrying on business under the trade name Changia & Co., Kalimpong (a); DJ/930A, 31-3-58 (b); 17-11-64 (e).

32. Shri Deoraj Singhvi carrying on business under the trade name Messrs. Prakash Engineering Works, 38/39 Jaibibi Road, Ghusury, Howrah (a); HW/2450A, 25-9-62 (b); Insert fountain pen after the words "machinery parts" (c); 13-11-64 (e).

33. (S) Shri Ramlochan Prosad carrying on business under the trade name Messrs. S. C. Mukherjee & Sons (for) Messrs. S. C. Mukherjee & Sons, Shalimar P. T. R. Line, No. 4 (a); HW/950A, 20-5-49 (b); 16-11-64 (e).

34. Shri Satpal Agarwal carrying on business under the trade name S. P. Gupta & Co., 84 Howrah Road, Howrah (a); HW/2320A, 30-9-61 (b); (A) Carpentry tools (d); 16-11-64 (e).

35. Shri Salil Kumar Ghosh (Karta, Hindu united family) carrying on business under the trade name Messrs. Kishore Medical Hall, 9 Benaras Road, Salkia, Howrah (a); HW/1259A, 5-4-51 (b); (A) Electric table lamps (d); 16-11-64 (e).

36. Shri Baij Nath Tewari carrying on business under the trade name Messrs. Metro Engineering Enterprise, 12 I. C. Bose Road, Howrah, (A) Calcutta (1) (a); (S) HW/212B (for) HW/2423A (b); 18-11-64 (e).

37. Messrs. Gian Chand, Megh Raj Garg and Roshanlal carrying on business under the trade name Messrs. Punjab Steel Works, 135/21 Girish Ghose Road, Belurmath, Howrah (a); HW/2754A, 16-1-59 (b); (A) Non-ferrous metal scrap and m. s. rails (d); 18-11-64 (e).

38. Messrs. Kishanlal Mahipal, Durgadutt Mahipal, Punamchand Mahipal, Biseswarlal Mahipal and Durgadevi Mahipal carrying on business under the trade name Durgadutt Gajanand, 4 Narain Prosad Babu Lane, Calcutta (a); JK/2743A, 47-7-56 (b); (A) Hessian (d); 13-11-64 (e).

39. Shri Kailash Chandra Khandelwal (Proprietor) carrying on business under the trade name Messrs. Calcutta Steel Corporation, 48 Nalini Sett Road, Calcutta (a); JK/3318A, 29-2-64 (b); (A) G. i. wire, h. b. wire, lead ingots, box strapping, rails, bolts, nuts, rivets and washers (d); 17-11-64 (e).

40. Messrs. Shiv Sankar Prosad, Beni Madhab and Hiralal carrying on business under the trade name Bachuram Hiralal, 20 Darmahatta Street, Calcutta (a); JK/296A, 25-9-41 (b); (A) Rope (d); 17-11-64 (e).

41. Shri Ramchandra Sarda (Proprietor) carrying on business under the trade name Messrs. Sarda and Sons, 4 Doyehatta Street, Calcutta (a); JK/2658A, 19-10-55 (b); (A) Barbed wires, aluminium plain and corrugated sheets (d); 18-11-64 (c).

42. Messrs. Atmaram Mahipal, Devkinandan Mahipal, Shyamlal Mahipal and Sm. Narani Devi Mahipal carrying on business under the trade name Atmaram Shyamlal, 4 Narayan Prosad Babu Lane, Calcutta (a); JK/3319A, 29-2-64 (b); (A) Jute twine and hessian (d); 19-11-64 (c).

43. Shri Bhagirath Agarwala carrying on business under the trade name Messrs. Bhagirath Trading Corporation, P. O. Banarhat, Dist. Jalpaiguri, Jalpaiguri (1) at P. O. Kalchini (a); JP/147B, 23-9-60 (b); (A) Ragi seeds (d); 9-11-64 (e).

44. Messrs. Ramdeo Agarwala and Indrawati Debi carrying on business under the trade name Chhajuram Keshoram, Haldibari Tea Estate, P. O. Binnaguri, Dist. Jalpaiguri (a); JP/1355A, 7-9-54 (b); (Add) Pencil, ink, glass wares, plastic goods, lantern, torch, batteries, playing cards, powder, lock and keys (d); 11-11-64 (e).

45. Shri Charu Chandra Burman carrying on business under the trade name Messrs. Barman Electrical Industries, (S) 55/7 Grey Street, Calcutta (for)

39/4 Broad Street, Calcutta (a); (S) MK/3810A (for) BH/3640A (b); 13-11-64 (e).

46. (S) Messrs. Keshablal Ganguly and Krishnalal Ganguly carrying on business under the trade name Ganguly Tea (for) Messrs. Keshablal Ganguly, Kantilal Ganguly and Krishnalal Ganguly carrying on business under the trade name Ganguly Tea, 255 Upper Circular Road, Calcutta, Calcutta (1) (a); MK/189B, 30-12-58 (b); 14-11-64 (e).

47. Shri D. P. Chowdhury (Proprietor) carrying on business under the trade name Messrs. Tarun Engineering Works, (S) 88 Maniktola Main Road, Calcutta (for) 111B Netaji Subhas Road, Calcutta (a); (S) MK/3811A (for) MR/1972A (b); 14-11-64 (e).

48. (S) Shri Debendra Nath Dey carrying on business under the trade name Messrs. Dey Engineering Works (for) Messrs. Dey Engineering Works, 152 Upper Circular Road, Calcutta (a); MK/2439A, 23-7-55 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Oil mill machineries for sale (for) Chemicals and 1 & 2. Certified by the purchasing dealer to be required for use in any process in the manufacture of oil mill machineries (c); 14-11-64 (e).

49. The Color Printing & Hollow Wares Ltd., 243 Upper Circular Road, Calcutta (a); MK/398A, 25-9-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Tin boards, tin containers for sale (for) Tin plates, tin scraps, printing ink, paints, varnish and 1, 2 & 3. Certified by the purchasing dealer to be required for use in any process in any process in the manufacture of tin boards, tin containers for sale (c); 14-11-64 (e).

50. Shri Narayan Chandra Mukherjee (Proprietor) carrying on business under the trade name Narayan Chandra Mukherjee, (S) 33-C Nando Mullick Lane, Calcutta (for) 80B Balaram Dey Street, Calcutta (a); MK/3065A, 22-9-59 (b); 17-11-64 (e).

51. (S) Shri Ramnath Kanoria carrying on business under the trade name Messrs. Jagannath Ramnath (for) Messrs. Jagannath Ramnath, 5 Vivekananda Road, Calcutta (a); MK/904A, 25-9-41 (b); (D) (1) Oil seeds, (2) Silver, (3) Piece goods, (4) Yarn, (5) Cotton, (6) Sugar and general merchandise as and when required (d); 17-11-64 (e).

52. Shri Lalit Kumar Manot and Shrimati Mohini Debi Chopra carrying on business under the trade name Messrs. Indro Auto Emporium, 42 Vivekananda Road, Calcutta (a); MK/3781A, 21-8-64 (b); (A) Tools used in automobile workshop, storage batteries and accumulators after the word "grease" (d); 18-11-64 (e).

53. Sarbasri Sarat Chandra Dutta, Surendra Nath Dutta and Sudhir Kumar Dutta (Partners) carrying on business under the trade name Messrs. Sree Durga Bhandar, Hatkhola, P. O. Raiganj, West Dinajpur (a); ML/697A, 4-1-63 (b); (A) Cardamom (d); 9-11-64 (e).

54. Sarbasri Anil Kumar Chanda and Baidya Nath Chanda (Partners) carrying on business under the trade name Messrs. Baidya Naht Anil Kumar Chanda, Hili, West Dinajpur (a); ML/633A, 25-11-60 (b); (A) Iron (d); 13-11-64 (e).

55. Sarbasri Sukhdev Dey and Subal Chandra Dey (Partners) carrying on business under the trade name Messrs. Sukhdev Dey Subal Chandra Dey, (S) Puratuli, Malda (for) Ramchandrapur, Malda (a); ML/743A, 31-3-64 (b); 13-11-64 (e).

56. Shri Jogendra Nath Dutta (Proprietor) carrying on business under the trade name Messrs. Kashinath Stores, 56 Netaji Subhas Road, Malda (a); ML/670A, 31-1-62 (b); (A) Dalmut (d); 17-11-64 (e).

57. Sarbasri Gouri Sankar, Ramchandra and Ram Niwas Agarwalla (Partners) carrying on business under the trade name Messrs. Gouri Sankar Ram Niwas, Islampur, West Dinajpur (a); ML/599A, 28-9-59 (b); (A) Cocoanut oil (d); 17-11-64 (e).

58. (S) Messrs. Raj Krishna Hazra, Narendra Krishna Hazra and Radha Krishna Hazra carrying on business under the trade name Radha Krishna Hazra (for) Shri Gopi Krishna Hazra, Shri Raj Krishna Hazra, Shri Narendra Krishna Hazra and Shri Radha Krishna Hazra carrying on business under the trade name Messrs. Radha Krishna Hazra, 157 Netaji Subhas Road, Calcutta (a); MR/471A, 23-9-41 (b); 13-11-64 (e).

59. Messrs. B. K. Nayak & Bros. (Private) Ltd., 141 Netaji Subhas Road, Calcutta (a); MR/1957A, 30-4-51 (b); (A) Expanded metal (d); 13-11-64 (e).

60. Shri Kisanlal Rungta (Proprietor) carrying on business under the trade name Messrs. Kisanlal Company, 174 Mahatma Gandhi Road, Calcutta (a); MR/2599A, 6-3-61 (b); (D) Aluminium canopies, copper rings, aluminium sheets, aluminium switch box, aluminium switch castings and aluminium castings (d); 13-11-64 (e).

61. (S) Messrs. Deokinandan Todi, Tanuman Prosad Todi, Jagadish Prosad Todi and Anil Kumar Todi (minor) carrying on business under the trade name Monoharlal Mahabir Prosad (for) Shri Mohonlal Todi, Shri Purusottamdas Todi, Shri Deokinandan Todi and Shri Hanuman Prosad Todi carrying on business under the trade name Messrs. Monoharlal Mahabirprosad, 178 Harrison Road, Calcutta (a); MR/2176A, 9-9-53 (b); 14-11-64 (e).

62. Messrs. Bholanath Roy and Sudhir Kr. Sur carrying on business under the trade name National Stores Syndicate, 70 Netaji Subhas Road, Calcutta (a); MR/2622A, 8-3-61 (b); (A) Batten teak wood (d); 17-11-64 (e).

63. Shri Purushottamdas Jhunjhunwalla carrying on business under the trade name Messrs. Lachmi Narain Bhomraj, Main Road, Purulia (a); PR/67A, 21-9-57 (b); (Insert after soda) gunny bag and tin container (d); 17-11-64 (e).

64. Shri Madangopal Mall, Bhikam Chand Mall, Srigopal Mall and Ramgopal Mall carrying on business under the trade name Messrs. Madangopal Bhikamchand, Purulia (a); PR/47A, 18-9-57 (b); (D) Stationary articles (d); 18-11-64 (e).

65. Shri K. R. S. Iyengar carrying on business under the trade name Sriprokash Agencies, P-36 India Exchange Place, Calcutta (a); RB/1371A, 8-7-61 (b); (A) Bed plates (otherwise known as slide rails for mounting electric motors) (d); 14-11-64 (e).

66. (S) Shri Kasi Nath Mitra carrying on business under the trade name Auto Chamber (for) Messrs. Kasi Nath Mitra and Hiranmay Banerjee carrying on business under the trade name Radio Chamber of Bengal, 14 Bentinck Street, Calcutta (a); RB/386A, 23-1-46 (b); 17-11-64 (e).

67. Messrs. Dhirajlal Bhasanji Gathani, Amritlal Bhanji Shah and Mansuklal Talakchand Doshi carrying on business under the trade name Excel Drug House, 18B Sukeas Lane, Calcutta (a); RB/1074A, 5-1-60 (b); (A) Boric acid technical (d); 18-11-64 (e).

68. Messrs. Amin Chand Payarelal Ltd., (S) 15 Brabourne Road, Calcutta (for) 135 Canning Street, Calcutta (a); (S) RB/1501A (for) CR/2366A (b); 18-11-64 (e).

69. Shri Krishna Ch. Auddy (Proprietor) carrying on business under the trade name Messrs. Sarbamangala Bhander, 57 Clive Street, Calcutta (a); RJ/282A, 26-9-41 (b); (D) Tin plate, cotton wool (d); 16-11-64 (e).

70. Shri Birendra Nath Roy (Proprietor) carrying on business under the trade name Messrs. B. N. Roy & Sons, 94 Raja's Chawk, Calcutta (a); RJ/2899A, 17-9-59 (b); (D) Stationery goods (d); 16-11-64 (e).

71. Shri Shibumal Agarwala, Shri Rangilal Agarwala and Shri Deepchand Agarwala (Partners) carrying on business under the trade name Messrs. Shiboomull Deepchand, 30/31 Kalakar Street, Calcutta (a); RJ/259B, 26-9-64 (b); (D) Machineries and electric goods (d); 19-11-64 (e).

72. (S) Shri Brij Kisore Jhawar, Shrimati Brij Kumari Jhawar, Shrimati Premlata Jhawar, Shrimati Hemlata Jhawar and Shri Lakshmi Narain Maheswari (Partners) carrying on business under the trade name Messrs. Sidhartha Industries (for) Brij Kisore Jhawar, Sm. Brij Kumari Jhawar and Shri Lakshmi Narain Maheswari (Partners) carrying on business under the trade name Messrs. Sidhartha Industries, 2 Ramgopal Ghose Road, Calcutta (a); SH/2996A, 2-9-60 (b); 14-11-64 (e).

73. Messrs. Sudhir Ch. Mitra and Ashim Kumar Mitra carrying on business under the trade name Sudhisons & Co., 54 Ram Kanto Bose Street, Calcutta (a); SH/3365A, 1-7-63 (b); (A) Organic filler (d); 14-11-64 (e).

74. Messrs. Lakhmi Narayan Patel, Ratanshi Debji Patel, Pannalal Kishanji Patel and Ramji Debji Patel (Partners) carrying on business under the trade name Shree Hannuman Saw Mills, 63 Belgachia Road, Calcutta (a); SH/2927A, 19-4-60 (b); (S) Consumable stores, e.g., grease, machine oil, mobil (for) consumable stores, viz. (c); 17-11-64 (e).

75. Messrs. Anil Kumar Maity, Surendra Nath Maity, natural guardian of Prahlad Kr. Maity (minor) and Ram Kumar Maity carrying on business under the trade name Surendra Nath Maity & Sons, 72/A Maharshi Debendra Road, Calcutta (a); SH/3044A, 18-2-61 (b); (A) Groundnut, castor seeds (d); 18-11-64 (e).

76. Messrs. Kanailal Pakrashi and Krishna Ch. Pakrashi carrying on business under the trade name Jadav Commercial Corporation of India, 88 Cornwallis Street, Calcutta-4 (a); SH/3193A, 23-3-62 (b); (A) Night soil trailer after the words "steel trees" (c); 19-11-64 (e).

77. Messrs. Manindra Nath Shon and Joydebkumar Shon & Bros., Mogra, Hooghly (a); SP/1021A, 18-6-55 (b); (A) Groundnut oil (d); 12-11-64 (e).

78. Messrs. Bengal Stores Ltd., 8A Chowringhee Place, Calcutta (a); TL/346A, 27-9-41 (b); (A) Agar batties (incense sticks), weighing machine (d); 14-11-64 (e).

79. Messrs. Shyamlal Chandra & Sons, (S) 107 Dharamtolla Street, Calcutta (for) 145 (Inside) Chandni Chawk (1st Gate), Calcutta (a); (S) TL/2858A (for) SL/442A (b); 14-11-64 (e).

80. Gopi Nath Mondal and Bibhuti Bhusan Mondal (Partners) carrying on business under the trade name Messrs. City Supply Agency, 46/9 S. N. Banerjee Road, Calcutta (a); TL/2368A, 19-1-61 (b); (A) Metal, coal-tar, cotton thread, anode, linseed oil, resin, stainless steel, brass ware (d); 19-11-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 373 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Haradhan Sinha (Proprietor) carrying on business under the trade name Sinha Lime Works, P. O. Sainthia, Dist. Birbhum (a); AS/2210A, 29-5-61 (b); (1) Raw materials, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Lime (c); 5-11-64 (e).

2. Shri Kamal Nayan Saraogi carrying on business under the trade name Pannalal Saraogi, 128 Cross Street, Calcutta (a); AT/3748A, 25-4-61 (b); 16-11-64 (e).

3. Shri Safiuddin Abdul Hussain Sole (Proprietor) carrying on business under the trade name Messrs. Burma Tea Trading Co., 12/50 Lower Chitpur Road, Calcutta (a); CL/3305A, 6-12-58 (b); Tea (d); 9-11-64 (e).

4. Todi Hosiery Mills Ltd., 32 Ezra Street, Calcutta (a); CL/480A, 27-9-41 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Hosiery goods (c); 11-11-64 (e).

5. Messrs. Badri Narayan Chowdhury and Kamala Devi Chowdhury carrying on business under the trade name Badri Narayan Mohanlal, Ukilpara, Jalpaiguri Town, P. O. and Dist. Jalpaiguri (a); JP/1987A, 30-7-60 (b); Tea (d); 11-11-64 (e).

6. Messrs. Precision Construction Co. Ltd., 4 Clive Ghat Street, Calcutta (a); LR/1644A, 2-2-49 (b); Building materials, electrical goods (d); 6-11-64 (e).

7. Shri Chandu Kumar Sacheti and Shri Gakul Chand Kemodia (Partners) carrying on business under the trade name Messrs. Sacheti & Co., 2B Nando Mullick Lane, Calcutta (a); MK/3356A, 2-11-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., mobil oil, grease, lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Card board boxes and cartoons for sale (c); 16-11-64 (e).

8. Messrs. Biswnath Nandy, Jagabandhu Nandy, Sujit Kumar Nandy and Pradip Kumar Nandy carrying on business under the trade name Subodh Chandra Nandy & Sons, 16 Cross Street, Calcutta (a); MR/2124A, 4-3-53 (b); Non-ferrous metals, various kinds of metal utensils (d); 17-11-64 (e).

9. Messrs. K. L. Kolay & Co., 29 Canning Street, Calcutta (a); RB/478A, 3-8-43 (b); Torches, flash light, batteries, bulb to hurricane, glass ware, monihari, perfumery, fancy goods (d); 14-11-64 (e).

10. Shri Anil Kumar Saha (Proprietor) carrying on business under the trade name Messrs. Associated Suppliers, 7/1 Babulal Lane, Calcutta (a); RJ/3063A, 6-12-60 (b); Hessian, gunny bags, paper and hammers, jute twine, jute canvas, jute rope, m. s. rod (d); 17-11-64 (e).

11. Messrs. D. N. Mukhopadhya & Sons, 35J Raja Nabakissen Street, Calcutta (a); SH/2714A, 11-10-58 (b); Printing ink, bronze powder, paper, stationery articles (d); 18-11-64 (e).

12. Paresh Nath Cloth Store, 220 Upper Circular Road, Calcutta (a); SH/1929A, 3-8-51 (b); Cloth, umbrella, bed sheets, daria mosquito nets, handloom goods (d); 19-11-64 (e).

13. Messrs. Amritlal Ghose and Santi Kumar Chatterjee (Partners) carrying on business under the trade name PPeoples Enterprise, Burrabazar Chinsurah, Hooghly (a); SP/1206A, 4-2-59 (b); Rice, sugar, atta, vegetables, fruits, meat, spices, tea, fuel, coal (d); 10-11-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 375 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Messrs. Simon Carves India Ltd., Simon House, Transport Depot Road, Calcutta-27 (a); 392A(AL) (Central), 14-11-64 (b); Valves and fittings, disfribution board, switches, m. s. angles, m. s. tubes, m. s. flangs and spacers (c).

2. Sarbasri R. C. Gupta, K. C. Gupta and M. L. Gupta (Partners) carrying on business under the trade name Guptajee Brothers, 20 Amratola Street, Calcutta (a); 1402A(AT) (Central), 13-11-64 (b); Sandal wood stick (c).

3. Sarbasri Makhanlal Agrawal, Ram Kumar Agrawal, Bajranglal Agrawal, Phulchand Agrawal, Vijoy Kumar Babubhai Patel, Kuber Prasad Poddar and Babu Lal Agrawal (Partners) carrying on business under the trade name Ramkumar Makhanlal, 22 Rupchand Roy Street, Calcutta (a); 1408A(AT) (Central), 14-11-64 (b).

4. Messrs. Harbans Kumar carrying on business under the trade name Indersons Steel House, 12 Lower Chitpur Road, Calcutta (a); 1546A(CL) (Central), 9-11-64 (b).

5. Sarbasri Chimanlal Thakordas, Girdharilal Agarwal, Kishor Kumar Agrawal, Jayantilal Thakordas and Purshottamlal Singhania carrying on business under the trade name C. Girdharilal & Co., 13 Tarachand Dutta Street, Calcutta (a); 1547A(CL) (Central), 9-11-64 (b); Biri leaves (c).

6. Sarbasri Kashiprosad Manna, Debi Prasad Manna, Shyama Prosad Manna and Haladhar Mullick carrying on business under the trade name Mullick & Manna Electric Co., 12B Lower Chitpur Road, Calcutta (a); 1548A(CL) (Central), 9-11-64 (b); Electrical accessories that is to say (i) Switches, (ii) Bell push, (iii) Switch socket, (iv) Lamp holders, (v) Metal clad switches and (vii) Wires and cables (c).

7. Messrs. Krishna Mohon Ghosh and Mohit Kumar Ghose carrying on business under the trade name Rana & Co., 133 Biplabi Rash Behari Basu Road, Calcutta (a); 1784A(CR) (Central), 14-11-64 (b).

8. Shri Harihar Misra carrying on business under the trade name Messrs. Misra & Bros., 107 I. R. Belilious Lane, Howrah (a); 982A(HW) (Central), 14-11-64 (b); Raw materials other than declared goods for the manufacture of brass weights (d).

9. Sarbasri Radheshyam Saha, Radha Govinda Saha, Radhamadhab Saha, Radhanath Saha and Ramnath Saha carrying on business under the trade name Messrs. Saha Brothers, Mal, Jalpaiguri (a); 571A(JP) (Central), 7-11-64 (b); Woollen garments, readymade garments and hosiery goods (c).

10. Bishandas, Jagdish Kapur, The Punjab Stores (Private) Ltd. through its Managing Director R. B. Jankidas carrying on business under the trade name Messrs. Jankidas & Co., Sevoke Road, Siliguri (a); 572A(JP) (Central), 9-11-64 (b); Cycle, cycle parts and accessories (c).

11. Shri Suresh Chandra Harilal Shah carrying on business under the trade name Suresh Engineering Corporation, 21B Canning Street, Calcutta (a); 1601A(LR) (Central), 9-11-64 (b).

12. Shri Madhav Prosad Churiwala, Sm. Sarita Churiwala, Shri Rajendra Pd. Churiwala (minor) and Shri Ravi Churiwala (minor) carrying on business under the trade name Bharat Agencies, 12 India Exchange Place, Calcutta (a); 1602A(LR) (Central), 12-11-64 (b).

13. Shrimati Karuna Moyee Chatterjee carrying on business under the trade name Messrs. Gopi Mohan Chatterjee, 18 Canal East Road, Calcutta (a); 1224A(MK) (Central), 18-11-64 (b); Mercury for the manufacture of rasha sindur, hingul, chhati, rasha-manik (d).

14. Shri Ramlal carrying on business under the trade name Ramlal Chowdhury & Co., P. O. Jhargram, Dist. Midnapore (a); 493A(MN) (Central), 10-11-64 (b); Sal poles (c).

15. Shri Narayan Ch. Das carrying on business under the trade name Free India Soap Works, 115 Beniatola Street, Calcutta (a); 1174A(SH) (Central), 16-11-64 (b).

16. Messrs. Roopchand Choraria and Sampati Devi Choraria carrying on business under the trade name Plastic Engineers, 95/2 Cossipore Road, Calcutta-2 (a); 1175A(SH) (Central), 16-11-64 (b).

17. Shri Shew Bhagwan Ganeriwala, Shrimati Kasturi Devi Ganeriwala, Shrimati Pravabati Devi Ganeriwala and Shri Jagmohan Ganeriwala (minor) represented by his father and natural guardian (Partners) carrying on business under the trade name Air Gas Corporation, 16 Radhanath Chowdhury Road, Calcutta (a); 932A(TL) (Central), 13-11-64 (b).

S. K. BOSE, Commissioner.

No. 376 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation, or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Shri M. L. Chakravorty carrying on business under the trade name Messrs. M. L. Chakravorty & Co., 101/1 Tollygunge Road, Calcutta-26 (a); 390A(AL) (Central), 9-10-64 (b); (A) Engineering spare parts (c); (A) Engineering spare parts (d); 9-11-64 (h).

2. Amar Nath Mallick and Samar Nath Mallick carrying on business under the trade name Messrs. Annapurna Chemical Industries, 22 Pitambar Ghatak Lane, Calcutta-27 (a); 300A(AL) (Central), 31-10-61 (b); (A) Microscopes, germicidal lamp (c); 17-11-64 (h).

3. Shri R. C. Kumar, Shri Subodh Kumar, Shri Sudhir Kumar and Shri Surendra Kumar carrying on business under the trade name Tiger Sales & Exports, 71 Canning Street, Calcutta (a); 1375A(AT) (Central), 19-5-64 (b); (A) Leather board, trays, spray pump (c); 14-11-64 (h).

4. (S) Jonab Yousoof Daud Doba, Shrimati Ashu Bibi, Shrimati Amina Bibi, Shrimati Sabera Bibi, Shrimati Jubeda Bibi and Jonab Abubakar Md. Dhalech carrying on business under the trade name G. H. A. Doba & Co. (for) Jonab Golam Ahmed Doba, Jonab Yousoof Daud Doba and Shrimati Ashu Bibi carrying on business under the trade name G. H. A. Doba & Co., 5 Amratola Lane, Calcutta (a); 597A(AT) (Central), 18-7-57 (b); 14-11-64 (h).

5. Shri Narendra Nath Nandi and five others carrying on business under the trade name Sree Gopal Emporium, Bankura (a); 151A(BK) (Central), 5-3-60 (b); (A) Lubricants and grease and petrol and h. s. d. (c); 6-11-64 (h).

6. Messrs. Ashoke International (Private) Ltd., 165 Lower Chitpur Road, Calcutta (a); 1340A(CL) (Central), 19-2-62 (b); (A) Paper (c); (A) (1) Raw materials, e.g., paper, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Processed paper (d); 11-11-64 (h).

7. (S) Messrs. Govind Prashad Jhunjhunwalla and Vishwnath Jhunjhunwalla carrying on business under the trade name Paul & Sons (for) Saroj Kumar Paul, 18 Ezra Street, Calcutta (a); 191A(CL) (Central), 27-6-57 (b); 7-11-64 (h).

8. (S) Shri Amritlal Karia carrying on business under the trade name Messrs. Liberty Holdall Co. (for) Messrs. Liverty Holdall Co., (S) 12B Lower Chitpur Road, Calcutta (for) 11 Parsee Church Street. Calcutta (a); 804A(CL) (Central), 9-10-58 (b); 12-11-64 (h).

9. Shri Hasmukhraj Iswarlal Mehta (Proprietor) carrying on business under the trade name Messrs. Progressive Suppliers, 109 Old China Bazar Street, Calcutta (a); 1669A(CR) (Central), 22-10-63 (b); (A) Bullock shoe nails (c); 12-11-64 (h).

10. Shri Bibhuti Bhusan Ghosh and Shri Nemai Charan Ghosh carrying on business under the trade name Ghose & Co., 91 Netaji Subhas Road, Calcutta (a); 1043A(CR) (Central), 31-3-58 (b); (D) Iron and hardware goods (c); 14-11-64 (h).

11. Shrimati Umarani Shaoo (Proprietress) carrying on business under the trade name Akhoy Kumar Paul, 112 Khangrapatty Street, Calcutta (a). 238A(CR) (Central), 26-6-57 (b); (A) Umbrella handles (c); 14-11-64 (h).

12. Shri Onkar Agarwala (Proprietor) carrying on business under the trade name Onkar & Brothers, Kalimpong (a); 373A(DJ) (Central), 22-6-62 (b); (A) Steel furniture (c); 16-11-64 (h).

13. (S) Shri Nouranglal Agarwala (Proprietor) carrying on business under the trade name Agarwala Stores (for) Messrs. Chandanlal Agarwala, Harchandrai Agarwala and Dayalchand Agarwala (Partners) carrying on business under the trade name Changia & Co., Kalimpong (a); 335A(DJ) (Central). 25-9-59 (b); 17-11-64 (h).

14. Shri Bhagirath Agarwala carrying on business under the trade name Messrs. Bhagirath Trading Corporation, P. O. Banarhat, Dist. Jalpaiguri, Jalpaiguri (1), P. O. Kalchini (a); 39B(JP) (Central), 5-11-62 (b); (A) Ragi seeds (c); 9-11-64 (h).

15. Shri Sajan Kumar Singhania carrying on business under the trade name Messrs. Sunder Paper House, (S) 16 India Exchange Place, Calcutta (for) 146/2 Old Chinabazar Street, Calcutta (a); (S) 1600A(LR) (Central) (for) 346A(CR) (Central) (b); 7-11-64 (h).

16. Shri Monharlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); 1588A(LR) (Central), 1-5-64 (b); (A) Grinding machine and grinding wheel (c); 10-11-64 (h).

17. Shri Pratap Singh Sethi carrying on business under the trade name Oriental Iron & Steel Co., 27/2C Strand Road, Calcutta (a); 307A(LR) (Central), 8-7-57 (b); (A) G. p. sheets, g. c. sheets, black, corrugated sheets, g. i. wire, skelp, iron and steel defectives (c); 11-11-64 (h).

18. Shri Pratap Singh Sethi carrying on business under the trade name Calcutta Iron & Steel Agency, 27/2C Strand Road, Calcutta (a); 1386A(LR) (Central), 14-11-62 (b); (A) Iron wires, sheets, (A) G. c. sheets, g. p. sheets, black corrugated sheets, g. i. wire, skelp, iron and steel defectives (c); 11-11-64 (h).

19. (S) Shri Dulal Chandra Ghose carrying on business under the trade name Adhar Chandra Ghose & Sons (for) Shri Lalit Mohan Ghose carrying on business under the trade name Adhar Chandra Ghose & Sons, 194 Old Chinabazar Street, Calcutta (a); 151A(LR) (Central), 26-6-57 (b); 12-11-64 (h).

20. Shri Charu Chandra Barman carrying on business under the trade name Messrs. Barman Electrical Industries, (S) 55/7 Grey Street, Calcutta (for) 39/4 Broad Street, Calcutta (a); (S) 1222A(MK) (Central) (for) 811A(BH) (Central) (b); 13-11-64 (h).

21. (S) Messrs. Keshablal Ganguly and Krishnalal Ganguly carrying on business under the trade name Ganguly Tea (for) Messrs. Keshablal Ganguly, Kantilal Ganguly and Krishnalal Ganguly carrying on business under the trade name Ganguly Tea, 255 Upper Circular Road, Calcutta, Calcutta (1) (a); 74B(MK) (Central), 9-2-61 (b); 14-11-64 (h).

22. Shri D. P. Chowdhury (Proprietor) carrying on business under the trade name Messrs. Tarun Engineering Works, (S) 88 Maniktola Main Road, Calcutta (for) 111/B Netaji Subhas Road, Calcutta (a); (S) 1223A(MK) (Central) (for) 423A(MR) (Central) (b); 14-11-64 (h).

23. Sarbasri Mohanlal Kejriwal, Radha Devi Kejriwal and Sitaram Agarwala carrying on business under the trade name Messrs. Mohan Bhandar, Strand Road (North Baluchar), Malda (a); 259A(ML) (Central), 7-8-64 (b); (A) Cotton and soda (c); 9-11-64 (h).

24. Shri Matilal Ram (Proprietor) carrying on business under the trade name Messrs. Motilal & Sons, Strand Road (Baluchar), Malda (a); 234B(ML) (Central), 4-1-63 (b); (A) Soda (c); 10-11-64 (h).

25. (S) Messrs. Rajkrishna Hazra, Narendra Krishna Hazra and Radhda Krishna Hazra carrying on business under the trade name Radha Krishna Hazra (for) Messrs. Gopi Krishna Hazra, Raj Krishna Hazra, Narendra Krishna Hazra and Radha Krishna Hazra carrying on business under the trade name Radha Krishna Hazra, 157 Netaji Subhas Road, Calcutta (a); 111A(MR) (Central), 26-6-57 (b); 14-11-64 (h).

26. Messrs. Kartick Chandra Sen, Paresh Chandra Sen, Ganesh Chandra Sen, Ramesh Chandra Sen, Bhabesh Chandra Sen, Naresh Chandra Sen, Rabindra Nath Sen and Biresh Chandra Sen carrying on business under the trade name D. N. Sen & Sons, 113 Monohardas Chawk, Calcutta (a); 1036A(MR) (Central), 6-10-64 (b); (A) Metallic tapes (c); 14-11-64 (h).

27. (S) Messrs. Deokinandan Todi, Hanuman Prosad Todi, Jagadish Prosad Todi and Anil Kumar Todi (minor) carrying on business under the trade name Monoharlal Mahabirprosad (for) Shri Mohonlal Todi, Shri Purusottamdas Todi, Shri Deokinandan Todi and Shri Hanuman Prosad Todi carrying on business under the trade name Messrs. Monoharlal Mahabirprosad, 178 Harrison Road, Calcutta (a): 443A(MR) (Central), 5-7-57 (b); 14-11-64 (h).

28. Shri Purushottamdas Jhunjhunwalla carrying on business under the trade name Messrs. Lachminarayan Bhomraj, N. C. Das Gupta Road, Purulia (a); 79A(PR) (Central), 10-7-57 (b); (Insert after vegetable products) gunny bags and tin container (c); 17-11-64 (h).

29. Shri K. R. S. Iyengar carrying on business under the trade name Sriprakash Agencies, P36 India Exchange Place, Calcutta (a); 1043A(RB) (Central), 2-12-61 (b); (A) Rosemix fertiliser (c); 14-11-64 (h).

30. Messrs. Kores (India) Limited, 1 & 3 Brabourne Road, Calcutta (a); 723A(RB) (Central), 1-7-57 (b); (A) Paper serviettes (c); 14-11-64 (h).

31. (S) Shri Kashi Nath Mitra carrying on business under the trade name Auto Chamber (for) Messrs. Kasi Nath Mitra and Hironmay Banerjee carrying on business under the trade name Radio Chamber of Bengal, 14 Bentinck Street, Calcutta (a): 1039A(RB) (Central), 24-12-62 (b); 17-11-64 (h).

32. Messrs. Mohanlal Gupta and Panna Devi carrying on business under the trade name Metropolitan Trading Co., 3 Bentinck Street, Calcutta (a); 627A(RB) (Central), 25-1-58 (b); (D) Electrical goods, wire, cable, small tools, pipe fittings, (A) Electrical goods, namely, cable, wire, fuse and resistance wire, plica panzer tube, strip light holders, cartridge fuse, switch, plug, socket, bell push, rival plug, micro switches, condensers, chokes, hair drier, ammeter, line tap, avo meter, bakelite and p. v. c. strip connectors, transformers, empire tape, tong tester, inter locking switch plug, graver, pipe fittings, namely, g. m. valves, spanners, wrenches, drill sleeves, black pipe, boiler tube, small tools, namely, caliper, spring divider, engineer's square, hacksaw blade (c); 18-11-64 (h).

33. Messrs. Chhalalal D. Thakkar, Pravin C. Thakkar and Niranjan C. Thakkar carrying on business under the trade name C. D. Thakker & Co., 22 Brabourne Road, Calcutta (a); 156A(RB) (Central), 1-7-57 (b); (A) Acetic acid, hydrochloric acid, chromic acid, stearic acid, sulphuric acid, caustic soda, sodium sulphide, bleaching powder, liquid chlorine, copper sulphate, lime, magnesium chloride, active earth (bleaching earth or fullers earth), glycerine, trisodium phosphate, alum, alumina ferric, sulphate of alumina, ammonium sulphate, whiting (c); 18-11-64 (h).

34. Messrs. Amin Chand Payarelal Ltd., (S) 15 Brabourne Road, Calcutta (for) 135 Canning Street, Calcutta (a); (S) 1169A(RB) (Central) (for) 1304A(CR) (Central) b); 18-11-64 (h).

35. Shri Shibumal Agarwala, Shri Rangilal Agarwala and Shri Deepchand Agarwala (Partners) carrying on business under the trade name Messrs. Shiboomull Deepchand, 30/31 Kalakar Street, Calcutta (a): 70B(RJ) (Central), 26-9-64 (b); (D) Machineries and electric goods (c); 19-11-64 (h).

36. Shri Jibendra Krishna Dhar (Proprietor) carrying on business under the trade name Calico Pharmaceuticals Works, 9 Gangulypara Lane, Calcutta-2 (a); 1147A(SH) (Central), 20-8-64 (b); (A) Chemicals (d); 7-11-64 (h).

37. (S) Messrs. Banshidhar Shaw and Lakhinarayan Shaw carrying on business under the trade name Lakhi Oil Mill (for) Shri Banshidhar Shaw carrying on business under the trade name Lakhi Oil Mill, 1A Kristo Mullick Lane, Calcutta-37 (a); 932A(SH) (Central), 9-5-62 (b); 9-11-64 (h).

38. (S) Shri Mohit Mohan Dey and Sanat Kumar Dey (Partners) carrying on business under the trade name Messrs. Deson Optical Co. (for) Shri Mohit Mohan Dey (Proprietor) carrying on business under the trade name Messrs. Deson Optical Co., 6B Kali Charan Ghose Road, Calcutta (a); 1158A(SH) (Central), 2-8-57 (b); 10-11-64 (h).

39. Messrs. Sudhir Ch. Mitra and Asim Kumar Mitra carrying on business under the trade name Sudhisons & Co., 54 Ramkanto Bose Street, Calcutta (a); 1032A(SH) (Central), 1-7-63 (b); (A) Soap stone (c); 14-11-64 (h).

40. Messrs. Madanlal Deora, Makhanlal Deora, Murarilal Deora, Narayan Prosad Deora and Gobindalal Deora (Partners) carrying on business under the trade name Narayan Prosad Gobindalal, 1E Jorabagan Street, Calcutta (a); 926A(SH) (Central), 7-10-58 (b); (A) "Bran" (c); 17-11-64 (h).

41. Messrs. Anil Kr. Maity, Ram Kumar Maity and Prahlad Kumar Maity carrying on business under the trade name Surendra Nath Maity & Sons, 72/A Maharshi Debendra Road, Calcutta (a); 907A(SH) (Central), 3-2-62 (b); (A) Groundnut, castor seeds (c); 18-11-64 (h).

42. Shri Kali Charan Goenka (Proprietor) carrying on business under the trade name Messrs. Automatic Electric Mfg. Co., 6 Dilarjang Road, Calcutta (a); 1024A(SH) (Central), 8-6-63 (b); (A) Eyelet with ring for use in the manufacture or processing of goods for sale (c); 19-11-64 (h).

43. Messrs. Bengal Stores Ltd., 8A Chowringhee Place, Calcutta (a); 49A(TL) (Central), 1-7-57 (b); (A) Agar batties (incense sticks), weighing machine (c); 14-11-64 (h).

44. Shri Laxminiwas Dalmia carrying on business under the trade name Messrs. Laxminiwas & Co., (S) 13 Lindsay Street, Calcutta (for) 7 Lyons Range, Calcutta (a); (S) 933A(TL) (Central) (for) 1407A(LR) (Central) (b); 18-11-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 377 C. T.—26th November 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. K. D. Sampat carrying on business under the trade name Messrs. The Industrial Stores Suppliers, 23 Debendra Ghosh Road, Calcutta (a); 307A(AL) (Central), 12-2-62 (b); 10-11-64 (h).

2. Shri Bishnupada Das (Proprietor) carrying on business under the trade name Messrs. Bishnupada Das, D. L. Roy Road, Krishnagar, Nadia (a); 150A(KR) (Central), 22-5-63 (b); For use in the manufacture or processing of goods for sale—Timber and logs for the purpose of manufacturing of doors and windows (d); 9-10-64 (h).

3. Shri Anil Kumar Saha (Proprietor) carrying on business under the trade name Messrs. Associated Suppliers, 7/1 Babulal Lane, Calcutta (a); 862A(RJ) (Central), 29-3-62 (b); 17-11-64 (h).

S. K. BOSE, Commissioner.

No. 374 C. T.—26th November 1964.—In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been reported under sub-rule (3) of rule 27A of the Bengal Sales Tax Rules to have been lost or destroyed or stolen :—

Serial No. of the declaration forms which have been reported to have been lost or destroyed or stolen.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) A-519614 ..	Messrs. Kar Dey & Co. Private Ltd., 8 Rajawoodmunt Street, Calcutta. CR/354A.
(2) B-050976 to B-050979	Messrs. Gouranga Chandra Karmakar and Shri Hari Karmakar (Partners) carrying on business under the trade name of Gouranga Chandra Karmakar and Shri Hari Karmakar, Sribashangan Ghat Chara, Nabadwip, Nadia. KR/1904A.
(3) A-449861 to A-449865	Messrs. Prahladrai Kedia, Vill. Barabazar, P. O. Barabhum. Dist. Purulia. PR/269A.
(4) A/11-725049 ..	Messrs. Martin Burn Ltd., 12 Mission Row, Calcutta. RB/110A. (Said to have been lost from the custody of Messrs. Surendra Overseas Ltd. of 135 Canning Street, Calcutta).
(5) A-348835 and B-516617	Messrs. Bysack Supply Syndicate, Haranathpur Road, P.O Bhadrakali, Dist. Hooghly. SP/1543A.

S. K. BOSE, Commissioner.

No. 19698C.T. — 27th November 1964. — Shri Santosh Kumar Moitra, Commercial Tax Officer, Grade II, of Esplanade charge, has been allowed earned leave for seventeen days from 22nd October 1964 to 7th November 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 19424C.T. — 24th November 1964. — Shri Harendra Chandra Chakraborty, Personal Assistant to the Commissioner of Commercial Taxes, West Bengal, was allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner.

Registered No. C207

The Calcutta Gazette

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PAUSA 3] THURSDAY, DECEMBER 24, 1964 [SAKA 1886

PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL

NOTIFICATIONS

No. 378 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act, VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Basudeb Ghose carrying on business under the trade name Messrs. Ghose Brothers, 3 Peary Mohan Roy Road, Calcutta-27 (a); AL|1049A, 25-11-64 (b): (I) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweets and snacks (c).

2. Shri Bholanath Ghose, Biswanath Ghose and Sm. Amita Ghose carrying on business under the trade name Messrs. Ghosh Bricks Construction Co., P.O. Illambazar Ghat, Dist. Burdwan (a); AS|2544A, 13-11-64 (b); (1) Raw Materials, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

3. Shri Seth Radharam, Ghanashyamdas, Sugnomal, Laxmandas and Radhamal carrying on business under the trade name Messrs. Jumrani & Co., South Dhadka, Asansol, Dist. Burdwan (a); AS|2545A, 14-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone materials (c); Stone materials (d).

4. Shri Kimatmall and Shri Udhomal carrying on business under the trade name Messrs. Kimatmall, G. T. Road, Ushagram, Asansol, Dist. Burdwan (a); AS|2546A, 16-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., explosive. Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Stone chips and ballast (c).

5. Sarbasri Lalji Vithalji, Ratilal Bhagwanji and Sm. Mukta Gouri Premji (partners) carrying on business under the trade name R. C. LALJI & CO., 22 Rupchand Roy Street, Calcutta (a); AT|4002A, 21-11-64 (b); Tea (d).

6. Messrs. Debabrata Ghosh, Redey Nath Ganju and Rabin Raha carrying on business under the trade name Messrs. Filtronic, 16 Syed Amir Ali Avenue, Calcutta-17 (a); BH|3714A, 13-11-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil (lubricants) and acids. Provided that all goods for which exemption from payment of sales tax is claimed are intended

for use in actual process of manufacture of goods named below: Filter elements for automobiles and other internal combustion engine (c).

7. Sarbasri Aminul Islam, Nurul Islam, Abdul Halim and Abul Hossian carrying on business under the trade name Messrs. Milon Rubber Works, 11 Tapsia Road (South), Calcutta-46 (a); BH|3715A, 13-11-64 ,b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of goods named below: Rubber sheets and hawai chappals (c).

8. Messrs. Rajkumar Khaitan, Mridula Khaitan and Nirmal Kumar Khaitan carrying on business under the trade name Messrs. Raj & Company, 12|1 Kayatala Lane, Calcutta-29 (a); BH|3716A, 16-11-64 (b); Raw jute, hessian cloth, b. twills and jute twines (d).

9. Shri Bhupesh Chandra Dutta carrying on business under the trade name Messrs. Car-fil, 170 Sarat Bose Road, Calcutta-29 (a); BH|3717A, 17-11-64 (b); lubricants, motor oil, grease, automobile accessories and spare parts (d).

10. Shri Bikash Chandra Sengupta carrying on business under the trade name Messrs. B. C. Sengupta, 10C Earle Street, Calcutta-26 (a); BH|3720A, 19-11-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Injection moulded plastic materials (c).

11. Shri Kumar Krishna Rohatgi carrying on business under the trade name of Messrs. Electro Products, 34|1Q Ballyganje Circular Road, Calcutta (a); BH|3721A, 19-11-64 ,b); (1) Ram materials, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricants, acids, bitumen emery paper, etc. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Chokers, transformers, electrical fittings, compression and injection plastic and bukelite mouldings, ferrous and non-ferrous materials (c).

12. Sm. Sabita Chakravarti carrying on business under the trade name Messrs. Seven "A" Dress, 7A Lower Circular Road, Calcutta-17 (a); BH|3722A, 19-11-64 (b); (1) Raw materials, (2) Machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: Dresses (c).

13. Messrs. Naojoan Çasan O Karmakar Silpa Samabay Samity Ltd., Nutangarh, P.O. Lakshmisagar, Bankura (a); BK|615A, 16-11-64 (b); Copper ingot, tin ingot, zinc, german silver scrap and bell metal utensils (d).

14. Shri Gobardhan Kundu carrying on business under the trade name Messrs. Betar Bhaban, Ranigonj Morh, Bankura (a); BK|616A, 18-11-64 (b); Electric bulbs, fans and other electric goods, radio and parts thereof, auto battery, radio battery, distilled water and electric motor (d).

15. Shri Dwijendra Kumar Ghosh carrying on business under the trade name D. K. Ghosh & Sons, Prince Victor Road, Kalika Stores, Cooch Behar (a); CB|1009A, 24-11-64 (b); Soft-coke (d).

16. Shri Jamal Ahmad carrying on business under the trade name Jamal Boot House, 25 Lower Chitpur Road, Calcutta (a); CL|3782A, 16-11-64 (b); Canvas shoes, rubber shoes and hawai chappals (d).

17. Messrs Shew Shankar Engineering (Private) Ltd., 20 Tarachand Dutta Street, Calcutta (a); CL|3783A, 17-11-64 (b); M. s. rounds. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Steel wires (c); M. s. rounds (d).

18. Messrs. Abbasbhai K. Topiwala Sabirbhai Mahammedbhai (minor), Shrimati Rukiabai Kaderbhai and Sakinabai Saifuddin carrying on business under the trade name United Asian Enterprise, 77 Netaji Subhas Road, Calcutta (a); CR|3514A, 20-11-64 (b); Pressure gauge, rod electrodes, steel, screws, nuts, bolts, steel sheet, wire rope, pipe and pipe fittings, graphite flakes, cable (d).

19. Shri Mangharam Hassaram Nanwani (Proprietor) carrying on business under the trade name Royal Gasket Company, 38 Netaji Subhas Road, Calcutta (a); CR|3515A, 21-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, i.e., grease and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods named below: (i) Gasket (c).

20. Shri Naval Chand Parekh (Proprietor) carrying on business under the trade name D. M. Parekh (Engineers), 73 Netaji Sughas Road (top floor), Calcutta (a); CR|3516A, 26-11-64 (b); Belting, diesel engine parts, tools, chain (d).

21. Messrs. Asit Kr. Laha and Ranjit Kr. Laha carrying on business under the trade name Howrah Metal Works, 128 Narasingha Dutta Road, Howrah (a); HW|2857A, 20-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., mobil, kerosene oil, machine oils and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Cotton mill and jute mill spare parts (c).

22. Messrs. Bhupendra Nath Sen and Bibhuti Bh. Ghosh carrying on business under the trade name Satya Narayan Bamboo Stores, 102 Khetra Mitra Lane, Salkia, Howrah (a); HW|2858A, 23-11-64 (b); Bamboo, salposts, darma and wooden frames (d).

23. Messrs. Bidhu Bhusan Sen, Binoy Bhusan Sen, Jadu Nath Sen and Madhu Sudan Sen carrying on business under the trade name S. Kamini & Sons, 9 Beneras Road, Salkia, Howrah (a); HW|2859A, 24-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of

manufacture of the goods named below for sale: (i) Machinery parts (c); Nuts, bolts, electric contacts, spring plates and springs (d).

24. Shri Bhagirath Prosad Pachlangia carrying on business under the trade name Agarwal Commercial Company, 131 Cotton Street, Calcutta-7 (a); JK|3368A, 21-11-64 (b); Jute twine, hessian cloth, jute canvas, sisal rope, gunny bags, manila rope, coir rope, jute rope and jute ropes (d).

25. Shri Purushattam Lal Schroff carrying on business under the trade name Universal Traders, 70|3|B Ratan Sarkar Garden Street, Calcutta (a); JK|3369A, 25-11-64 (b); Leather handgloves, asbestos handgloves, asbestos jenkins, goggles, electrodes, electrode holders, welding rods, welding cable, welding equipments.

26. Shri Nathuram Gupta carrying on business under the trade name N. R. Industries, 20 Maharshi Debendra Road (room No. 100), Calcutta-7 (a); JK|3370A, 25-11-64 (b); Defectives and scrap of iron and steel (d).

27. Shri Haridas Ghosh carrying on business under the trade name Messrs Haridas Ghosh, Lataguri, Dist. Jalpaiguri (a); JP|2188A, 20-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sleeper and sawn timber (c); Logs (d).

28. Shri Jiban Chandra Dey and Shri Prafulla Chandra Dey carrying on business under the trade name Messrs. North Bengal Stores, Bidhan Road, Siliguri (a); JP|2189A, 24-11-64 (b); Glasswares, earthenware, high-power lantern, steelwares, brasswares, trays, cutlery, enamel goods, mantles, stoves, filter, steel furniture ice box, lamp, ice cream freezer, stonewares and flasks (d).

29. Shri Ajit Kumar Dutta (Proprietor) carrying on business under the trade name Messrs. Dutta & Co., P.O. Bethuadahari, P.S. Nakashipara, Dist. Nadia (a); KR|2092A, 18-11-64 (b); (1) Raw materials, (3) Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks (c).

30. Sarbasri Dharampal Mehra and Aswin Kumar Chimanlal Mehta carrying on business under the trade name Jay Shree Engineering Co., 10 Biplabi Rash Behary Bose Road, Calcutta (a); LR|3621A, 13-11-64 (b); (1) Diesel engine, (2) Diesel engine parts, (3) Pumping set, (4) Wire rope, (5) Rice huller, (6) Rice huller parts, (7) Atta chaki, (8) Atta chaki parts, (9) Belting, (10) Electric motor (d).

31. Shri Pradip Kumar Ghose carrying on business under the trade name A. M. Ghose & Co., 14 Netaji Subhas Road, Calcutta (a); LR/3622A, 18-11-64 (b); (1) Electric motors, (2) Electrical pumps, (3) Electrical drums, (4) Controller, (5) Electric resistance, (6) Electrical generators, (7) Electrical allimator, (8) Radiator, (9) Meters, (10) Regulators, (11) Electrical exciter, (12) Electrical wire, (13) Cable, (14) M. S. Bolts, (15) Nuts, (16) Fish plates, (17) Trolley wheels, (18) Pints, (19) Crossings (d).

32. Shri Krishna Chandra Bose, Shri Ramchandra Bose and Shrimati Rama Rani Bose carrying on business under the trade name K. P. Bose & Co., 27|1B Simla Road, Calcutta (a); MK|3814A, 20-11-64 (b); (1) Raw materials: Graphite lamp and coal. Provided that all goods for which exemption form payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Graphite and coal powder for sale (c); Coal dust, graphite lamp, bentonite powder, graphite flake, graphite powder, super plumbago.

33. Shri Krishna Gopal Kejriwal and Shri Kashi Prosad Hamirwasia carrying on business under the trade name Shyam Sanitation, 53 Vivekananda Road, Calcutta (a); MK|3815A, 21-11-64 (b); Sanitary wares (d).

34. Shri Ambika Charan Das Gupta, Shrimati Hiraprova Sen Gupta and Shrimati Sovona Sen Gupta carrying on business under the trade name Sovana Bastralaya, 206|1C Bidhan Sarani, Calcutta-6 (a); MK|3816A, 21-11-64 (b); Clothes and readymade garments (d).

35. Shri Pabitra Kumar Paul carrying on business under the trade name Paulson's Industrial Works, 2 Gurudas Dutta Garden Lane, Calcutta (a); MK|3817A, 23-11-64 (b); (1) Raw materials: Black sheets, sheet cuttings, m. s. rods, rod cuttings, wire, nuts. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Wire nails, boat nails, brad nails for sale (c).

36. Shri Bhima Charan Seal carrying on business under the trade name B. S. Scientific Industries, 44A Badridas Temple Street, Calcutta-4 (a); MK|3818A, 26-11-64 (b); (1) Raw materials: Rods, sheets and pipes of brass, copper sheets, m. s. rods and sheets, ebonite rods and sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Laboratory equipments and (ii) Electric appliances for sale (c).

37. Shri Jugal Kishore Agarwalla (Proprietor) carrying on business under the trade name Messrs. Himalaya Soap Factory, Kaliaganj, West Dinajpur (a); ML|775A, 24-11-64 (b); (3) Consumable stores, viz., dyes, silicate, soap stone, caustic soda and oils. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Washing soap (c).

38. Shri Haranarayan Sharma carrying on business under the trade name Haranarayan Sharma, 184 Chandni Chawk, P.O. Kharagpur, Dist. Midnapore (a); MN|1768A, 14-11-64 (b); Poppy husk (d).

39. Shri Gosta Behari Prodhan carrying on business under the trade name Vishnu Priya Mistanna Bhandar, Kalinagar Bus Stand, P.O. Contai, Dist. Midnapore (a); MN|1769A, 14-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (1) Sweets, nonta khabar and prepared tea (c).

40. Messrs. Narayan Chandra Guha and Bhabendra Nath Guha carrying on business under the trade name East Bengal Timber, 95 Jessore Road, Calcutta-28 (a); PG|3115A, 11-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber, wooden doors, windows and furniture (c).

41. M. S. Sudhansu Guha, Ajit Kumar Guha, Goutam Guha, Rabindra Nath Deb and Satish Kumar Guha carrying on business under the trade name Guha Guha & Co., 76|27 Rishi Bamkim Ch. Road, Calcutta-28 (a); PG|3116A, 12-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber (c).

42. Shri Mahiuddin Saful carrying on business under the trade name Carpenter Saw & Co., 3 K. B. Paul Road, P.O. Budge Budge, 24-Parganas (a); PG|3117A, 12-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden packing boxes and timber planks (c).

43. Shri Bhabataran Mondal carrying on business under the trade name Nityanander Amritadhara, 1|426 Gariahata Road. Calcutta-31 (a); PG|3118A, 12-11-64 (b); (1) Raw materials, (2) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sweetmeats and cooked food (c).

44. Shri Ashabhai Patel carring on business under the trade name Standard Tobacco Stores, Habra, P.O. Tababeria, 24-Parganas (a); PG|3119A, 13-11-64 (b); Biri leaves (d).

45. Messrs. Mahabir Prasad and Dhirendra Kumar Guha carrying on business under the trade name D. K. Guha, 331 B. B. Chatterjee Road, Calcutta-42 (a); PG|3120A, 14-11-64 (b); Cement (d).

46. Messrs. Kali Charan Chatterjee, Sanat Kumar Chatterjee and Prasanta Kumar Chatterjee carrying on business under the trade name Greenlands, Garia-Madhurapur Road, P.O. Garia, 24-Parganas (a); PG|3121A, 17-11-64 (b); Petrol, diesel oil, mobil oil, grease, motor oil and other motor accessories (d).

47. Victor Gaskets India Limited carrying on business under the trade name Victor Gaskets India Limited, 126 Basanta Lall Saha Road, Calcutta-53 (a). PG|3125A, 18-11-64 (b); Gaskets (d).

48. Messrs. Kamal Kanta Bhattacharjee, Sankari Prasad Bhattacharjee, Iswari Prasad Bhattacharjee, Bhabani Prasad Bhattchrjee, Sailendra Prasad Bhattacharjee, Kingsuk Bhattacharjee, Rama Prasad Bhattacharjee and Provat Kumar Bhattacharjee carrying on business under the trade name P. B. & Co., 208|144 Basanta Lal Saha Road, Calcutta-53 (a); PG|3126A, 19-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, sand, lubricating oil and machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c).

49. Messrs. Kantibhai D. Patel, Bhaskar D. Patel, Yashwant D. Patel and Lalit D. Patel carrying on business under the trade name Internation Chemicals, 3 Jahura Bazar Lane, Calcutta-42 (a PG|3127A, 19-11-64 (b); (1) Raw materials (Plant, machinery, spare parts and accessories, (Consumable stores, e.g., coal. Provided that goods for which exemption from payment of sales t is claimed are intended for use in the actual proce of manufacture of the goods named below: Sodiu silicate (c).

50. Secretary Tapoban carrying on business und the trade name Tapoban Industry, P.O. Tulin, Di Purulia (a); PR|452A, 21-11-64 (b); (1) Ra materials. (2) Consumable stores, viz., coal. Provi ed that all goods for which exemption from payme of sales tax is claimed are intended for use in t actual process of manufacture of goods in West Beng named below for sale: Lime (c); Lime stone and lin (d).

51. Shri Kunju Vareed Kutty carrying on busine under the trade name Messrs. South Indian Restauran Adra Railway Market, P.O. Adra, Dist. Purulia (a PR|453A, 23-11-64 (b); (1) Raw materials. Provi ed that all goods for which exemption from payme of sales tax is claimed are intended for use in th actual process of manufacture of goods in West Beng named below for sale: Oilfried articles, sweetmea and tea (c).

52. Messrs. Nikhil Chandra Sen, Ashim Kuma Sen, Paritosh Kumar Roy and Ashok Kuma Mukherjee carrying on business under the trade nam Industrial & Engineering Escort, Mercantile Building 9|12 Lall Bazar Street, Calcutta-1 (a); RB|1502A 20-11-64 (b); Shaping machine, hose, rivets, revettin gun, drills, paints, lathes, gloves, welding flux, grinder hammer, welding cables, dolly, reamer, hacksaw blades, grinding wheels, rivetting snap, pulley blocks gear-trolley, wire rope slings, drill socket, chiesel hessian cloth, spanner, lathe-chuck, steel tapes, linseed oil, paint-brush, tool holder and bits, marking blocks calipres, dial indicator, micrometer, scales, files, electric lamps, screw-pitch, bolts and nuts, jack, steel, gobbles, spring washers, filter elements, electrical wires, plug and sockets, switch, black tapes, injector ring, paper-filter, ropes, hose-clamp, plier and screw driver, band saw, gas-regulators, brass rod, washers, carbon brush, cartridgefuse, machinery parts, safety belts, shafting, pull-lift, thimble and rope socket emery cloth, bearings, plummer-blocks and straigh edges (d).

53. Messrs. Ram Jiwan Modi and Hari Bhagwa Modi carrying on business under the trade nam Supercraft Engineers, P-36 India Exchange Plac Extension, Calcutta (a): RB|1503A, 20-11-64 (b); (1 Raw materials. Privided that all goods for whic exemption from payment of sales tax is claimed ar intended for use in the actual process for manufactur of the goods named below: (1) Machinery parts (c Machinery parts (d).

54. Shri Dhanraj Daga, Shri Chhatan Singha Daga (Partners) carrying on business under the trade name Messrs. Rajana Trading Co., 30 Cotton Street, Calcutta (a); RJ|3131A, 26-11-64 (b); Yarn, cloth, betelnut, black pepper, cardamon, cotton, moong bread (paper), agarbatti, zarda, beeswax (d).

55. Shri Abanindra Kumar Saha carrying on business under the trade name Messrs. Traders Union Co., 90 Bepin Behari Ganguly Street, Calcutta (a); SL|4258A, 31-10-64 (b); Paints, chemicals and varnishes (d).

56. Shri Ajit Kumar Nandy carrying on business under the trade name Messrs. Eastern Industrial Works, 35 Chittaranjan Avenue, Calcutta (a); SL|4259A, 31-10-64 (b); Tractor and its parts, mould board plough, crawler tractor and its parts, louder and its parts, bulldozer and its parts, nut-bolts, wire ropes, chain (d).

57. Sarbasri Nirmal Chandra Dutta and Sanjib Dutta carrying on business under the trade name Messrs. Metal Smith & Sales Co., 8|3 Chintamoni Das Lane, Calcutta (a); SL|4260A, 2-11-64 (b); Brass sheet and rods, copper sheet and rods. phosphor, bronze sheets, rods and plates, coils (d).

58. Shri Nabakumar Dhar carrying on business under the trade name Messrs. International Agency, 1|B Chintamoni Das Lane, Calcutta (a); SL|4261A, 2-11-64 (b); Bulbs, wire, iron, iron bits, solder, fiber sheet, link clips, tapes, bottles, cover slips, slides, glass sheet, thermoflusk, cup, dish, saucers, spoon, froks, knives, mugs, blow lamps, stoves, torches, petromax lamps, trunk, drum, pots, nets, pan mortor, drawer locks and locks, lead sheet, brass sheet, buckets, hammer, wooden handle, rivets, copper, iron rivets, screw, sand paper, emery cloth, copper-wire, brass-wire, screw driver, rope jute, manila, hemp, jute waste, cotton waste, canvas cloth, jute canvas cloth, broom stick, canvas-bags, twine balls, thread, paints, colour, brushes, soda ash, masonite-boards, three ply boards, sun mica, sheets, wooden boxes, wooden-planks, ink, plastic sheet, polythene sheet, celluloate sheets, plastic tubes, mirror, mounting boards, photographic papers, picture frame, cardboard boxes, index cards, dusters, carbon tetracloride, iron plate, angle frame, flit gun, kerosene oil (d).

59. Shrimati Meera Samanta carrying on business under the trade name Messrs. Master Radio & Co., 1 Madan Street Calcutta (a); SL|4262A, 7-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Radio cabinet for sale (c); Radio sets, radio parts and accessories (d).

60. Trilok Raj Anand, Shrimati Surinder Lata Anand and Shrimati Gurbachan Kaur carrying on business under the trade name Messrs. Hubs & Hangers (India), 15 Princep Street, Calcutta (a); SL|4263A, 7-11-64 (b); Automobiles spare parts and accessories (d).

61. Shrimati Kamala Devi carrying on business under the trade name Messrs. Ashoka Bedding Stores, 55|56 Chandney Chawk, 3rd Gate, Calcutta (a); SL|4264A, 9-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Quilt, mattress, mosquito nets, pillow, pillow case for sale (c); Bed cover, pardah cloth, tapestry, tikin, bed sheet (d).

62. Sarbasri Harbhagwan Ahuja, Mahinder Prakesh Ahuja, Iqbal Krishan Ahuja and Davinder Kumar Ahuja carrying on business under the trade name Messrs. Ahuja Type Foundry, 4 Chandney Chowk Street, Calcutta (a); SL|4365A, 10-11-64 (b); Steel and brass rules, steel and brass composing sticks, steel galleys and galley racks, stitching wires, hample and parlell quoins, tweezers, bodkins and gauge pins, shooting sticks, plastick and brass ruling pens, and dises, ink mixing knives, planners, furniture, cabinate, lead and rule cutter, rubber rollers and roller composition, paper cutting, printing, stitching, perforating, die-stamping, ruling, mitering, hard press, slotting, routing, guilliotine, counting, proof presses, hand and typehigh numbering, steppling, paper cutting, knives, metal furniture, steel chases and imposing surface, printing types, tympan and mono-paper, feeding tapes, stapples and perforating pins, rubber blanket, damping cloth and houses, black japanoil cloth, offsetzind plates, sponzes, glass marbles, litho ink sticks and plate correcting pencils, polishing stone pumic stone and litho stone, felt, chemicals for block-making, router bitz, bevel blades, astrollen sheets (d).

63. Shrimati Bimala Bala Datta carrying on business under the trade name Messrs. Mahaprabhu Bastralaya, 27B Acharya Prafulla Chandra Road, Calcutta (a); SL|4266A, 10-11-64 (b); Readymade garments (d).

64. Shri Ram Mundhri carrying on business under the trade name Messrs. Satish Trading Corporation, P-50 Princep Street, Calcutta (a); SL|4267A, 11-11-64 (b); Motor parts and accessories, electric motors, starters, switches, meters, ammeters, cafacitors, cables, oil circuit breaks, pumps, cable boxes, tropodon glands, lighting arnesters, transformers (d).

65. Sarbasri Anil Kumar Mitra, Pravinchandra Kantilal Mehta and Vijaysingh Narsidas Mavani carrying on business under the trade name Messrs. Reliance Varities Export Corporation, 1|B Akkur Dutta Lane Calcutta (a); SL|4268A, 13-11-64 (b); Shellac, seedlac buttonlac, silk sarees, silk scarfs, handloom ties (d).

66. Shri Jyotirmoy Karmakar carrying on business under the trade name Messrs. Electro Mech (India), 35 Chittaranjan Avenue, Calcutta (a); SL|4269A, 16-11-64 (b); Electric motor, grinding machine, exhaust fans, regulator, electric motor starter. motor electric alternator, condensor (d).

67. Shri Bhaba Ranjan Majumder carrying on business under the trade name Messrs. B. M. Press, 118|2 Bepin Behari Ganguly Street, Calcutta (a); SL|4270A, 16-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Books, letter head, cash memo, bill cover, bill, diary, khata (c).

68. Sarbasri Anjan Kumar Halder, Brindaban Halder and Phani Bhusan Halder carrying on business under the trade name Messrs. The Bengal Hardware

Stores, 65|166 Chandney Chawk, Calcutta (a); SL|4271A, 17-11-64 (b); Door handle, hinges, screws, ball catch, glass plate, ball castors, lock, latch, stoper, silencer, door closer, curtain rail, hooks, pully, wheel, sash roller, curtain bracket, socket, bolt, nuts, knob handle, shelf bracket, mirror screw, movement bedjoint clump, chain, screw eyes, screw hook, casement stay, fastner, continuous hinges, chanel, hammer, plane, plair, saw file, vice, chair action, ring, rubber buffer, plate castor (d).

69. A. V. Meiyappan, M. Balasubramaniam, G. Ranganathan, K. M. Lakshmanan and V. P. Venkatraman carrying on business under the trade name Messrs. Orwo Films Eastern Unit, 5 Chowringhee Approach, Calcutta-13 (a); SL|4272A, 17-11-64 (b); Cinema films, photo-films and x'ray films (d).

70. Messrs. Rama Rani Paul, Gita Rani Paul, Sukumar Dey and Maya Rani Dey (Partners) carrying on business under the trade name Deepak Sheet Metal Industries, Vill. Muthadanga, P.O. Mayapur, Dist.. Hooghly, addl. place of business at 121 Beliaghata Main Road, Calcutta (a); SP|118B, 16-11-64 (b); (1) Raw materials: Brass, copper, zinc, nickel, (2) Machinery, spare parts and accessories, (3) Consumable stores, e.g., acids, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Link clips, switch, bush, cable socket (c).

71. Shri Lokendra Nath Sadhu (Proprietor) carrying on business under the trade name Mahamaya Galvanizing Works, 1|2 Canal West Road, Calcutta (a); TL|2860A, 20-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Buckets, barrows and conservancy articles for municipality (c).

72. Shri Ajoy Bhusan Dutta (Proprietor) carrying on business under the trade name Dinjan Cold Storage Food Products. 12 Free School Street, Calcutta (a); TL|2861A, 21-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Salami, lunchan, morta della, chippalata, frank fruter, fresh sausages, cocktail sausages, spiced sausages, garlic salami, plain salami, german salami, coal ham, cooked ham, bach bacon, bacon, smooked ham (c); Sirloni, beef, spiced beef pork, meet pie, blood vurst, liver vurst, turkey, chicken, fillet, haddock, kipper (d).

73. Sarbasri G. S. Dube, P. P. Shukla and Mrs. G. K. Garg alias G. K. Sukla (Partners) carrying on business under the trade name Garg & Sons, 40 Mcleod Street, Calcutta (a); TL|2862A, 24-11-64 (b); Tools (d)

74. Sarbasri Birendra Kumar Dasgupta and Bhumendra Nath Majumder (Partners) carrying on business under the trade name Orient Rubber Company, 2 Canal Street, Calcutta (a); TL|2863A, 25-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, solvents. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rubber engine mountings, buffers, bush, houses, diaphragms, pedal rubber, ferrules, metal bush (c).

75. Shri Aswini Kumar Acharya (Proprietor) carrying on business under the trade name A. K Acharya, 8B Bechulal Road, Calcutta (a); TL|2864A, 25-11-64 (b); Lubricants (d).

S. K. BOSE, Commissioner.

No. 379 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. Messrs. Damodar Valley Corporation, Anderson House, Alipur, Calcutta, Durgapur, Burdwan (a); AL/52B, 7-9-59 (b); (D) Spun pipes and (c); 21-11-64 (e).

2. Sarbasri Ramjiban Chowdhury (Agarwalla), Sm. Santa Devi and Sagarmal Agarwalla carrying on business under the trade name Messrs. Shree Krishna & Co., (S) 20 Orphangunge Market, Calcutta-23 (for) 20/20/2 Orphangunge Market, Calcutta-23 (a); AL/164A, 20-8-49 (b); 25-11-64 (e).

3. Messrs. Markundrai Pathak, Bhupen Kumar Pathak, Mansukhlal Pathak, Gulabrai Pathak, Mukundrai Pathak and T. M. Pathak carrying on business under the trade name Siduli Colliery Company, Siduli Colliery, P. O. Ukhra, Dist. Burdwan (a); AS/704A, 13-5-46 (b); (A) Consumable stores, e.g., explosive, machine oil, grease, cotton waste, coal tubs and parts thereof, coal rising tools, cane basket, ropes, timber props and slippers, bamboo mattings (c); 17-11-64 (e).

4. (S) Messrs. Abdul Mazid, Mohd. Zakaria, Abdul Gaffur and Abdul Jabbar carrying on business under the trade name Colminers & Co. (for) Colminers & Co., G. T. Road, Asansol, Dist. Burdwan (a); AS/890A, 20-7-48 (b); 17-11-64 (e).

5. (S) Shri Nirmal Kumar Thakur carrying on business under the trade name Messrs. Nirmal Kumar Thakur (for) Shri Gopal Chandra Thakur carrying on business under the trade name Gopal Chandra Thakur, Hirpur, Burnpur, Dist. Burdwan (a); AS¾186A, 8-10-41 (b); 19-11-64 (e).

6. Messrs. Hasmukhrai Ramjee Ghelani and Jashawantrai Ratilal Shah carrying on business under the trade name Aurora Automobiles, Nachan Road, Durgapur-4, Dist. Burdwan (a); AS/2196A, 18-4-61 (b); (A) Pipe bending machine (d); 19-11-64 (e).

7. Messrs. The New Damagoria Coal Co. (Private) Ltd., New Damagoria Colliery, P. O. Salampur, Dist. Burdwan (a); AS/240A, 13-11-41 (b); (A) Consumable stores, viz., explosive (c); 19-11-64 (e).

8. Shri Hirji Haridas Rajda carrying on business under the trade name Rajda Sales Corporation, 1 Portuguese Church Street, Calcutta (a); AT/3787A, 13-10-61 (b); (A) Soda ash, sodium silicate (d); 21-11-64 (e).

9. Sarbasri Ramjiwan Choudhury, Rambilash Choudhury, Dhanulal Choudhury, Manoharlal Choudhury and Kishangal Choudhury carrying on business under the trade name Hindusthan Industrial Co., 192 Cross Street, Calcutta (a); AT/1746A, 19-12-46 (b); (A) (vii) C. i. manhole covers after "railing (grills)" (c); (A) C. i. manhole covers (d); 21-11-64 (e).

10. Sarbasri Tolaram Agarwala and Sitaram Agarwala carrying on business under the trade name Tolaram Omprakash, 196 Cross Street, Calcutta (a); AT/2827A, 23-11-51 (b); (D) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Readymade garments (c); (A) Readymade garments (d); 21-11-64 (e).

11. Sarbasri Sudhir Kumar Saha, Ratneswar Saha and Sanjib Kumar Saha carrying on business under the trade name Sudhir Kumar Ratneswar Saha, 76 Jamunalal Bazaz Street, Calcutta (a); AT/3954A, 13-2-64 (b); (A) Torch light and bulbs, steel table and chairs, campcot, plywood sheet, paints, brush, cane busket, hurricane lantern, pick axe, khurpi, coal-tar, tarpaulin, jute carpet, nails, coir rope and coir, rubber gloves, rubber corks, carbon paper (d); 21-11-64 (e).

12. (S) Shri Banwarilal Agarwala and Sm. Saraswaty Debi Nawalgaria carrying on business under the tarde name Radha Kissen Banwarilal (for) Shri Banwarilal Agarwala and Sm. Bhani Debi carrying on business under the trade name Radhakissen Banwarilal, 74 Cross Street, Calcutta (a); AT/2688A, 30-5-51 (b); 21-11-64 (e).

13. Shri Basudeo Periwal carrying on business under the trade name Basudeo Jugal Kishore, 15 Noormal Lohia Lane, Calcutta (a); AT/697A, 26-6-64 (b); (D) Flax machine thread, (A) Flax ahread (d); 25-11-64 (e).

14. Shrimati Sharda Gouri N. Gandhi, Shri Gulab Bhagwanji Shah, Shri Rajnikant Shah and Shri Hasmukhrai Gandhi carrying on business under the trade name R. Hasmukhrai & Co., 71 Canning Street, Calcutta (a); AT/3419A, 23-11-57 (b); (A) Aluminium sheet, aluminium circles and extrusions, (D) Sewing needles, quaker oats, fountain pen parts, key chains, boot polish, olive oil, snow, butter, cigarette lighter stone, blade (d); 26-11-64 (e).

15. Shri Banechand Agarwala, Shri Omprakash Agarwala and Shri Prakash Chand Agarwala carrying on business under the trade name Hiralal Banechand, 2of4 Armenian Street, Calcutta (a); AT/3927A, 7-9-63 (b); (A) Tent, tent's fittings and accessories, proofed canvas (d); 26-11-64 (e).

16. Shri Sumatilal Mehta carrying on business under the trade name Indian Traders, 71 Canning Street, Calcutta (a); AT/3988A, 26-8-64 (b); (A) Glassware, crockery (d); 26-11-64 (e).

17. Messrs. Durga Prasad Gupta, Omprakash Gupta and Lakshmi Prasad Gupta carrying on business under the trade name Messrs. Victory Engineering Works, 40 Tangra Road, Calcutta-15, (A) Calcutta-1 (a); (S) BH/360B (for) BH/1473A (b); 16-11-64 (e).

18. (S) Mr. V. N. Rajan, Mr. B. Ramamurthy and Mr. V. Gurumurthy carrying on business under the trade name Messrs. V. N. Rajan & Co. (for) Messrs. V. N. Rajan & Co., (S) 3A Hindusthan Road, Calcutta (for) 13 Elgin Road, Calcutta (a); BH/284B, 26-2-59 (b); 16-11-64 (e).

19. Messrs. Gurbachan Singh, Gurcharan Singh, Awtar Singh, Pritam Singh and Dr. Sohan Singh carrying on business under the trade name Singh Traders, P-21A Old Ballygunge Road, Calcutta-19, (A) Calcutta-1 (a); (S) BH/359B (for) BH/3598A (b); 16-11-64 (e).

20. Shri Dinesh Chandra Chatterjee (Proprietor) carrying on business under the trade name Printadex Advertising, (S) 50E Bondel Road, Calcutta-19 (for) 14 Moti Seal Street, Calcutta-1 (a); (S) BH/3718A (for) TL/2454A (b); 17-11-64 (e).

21. Shri Ramniwas Sawalka, Shri Viswanath Sawalka and Sm. Durgadevi Sawalka carrying on business under the trade name Messrs. Sawalka Metal Products, (S) 7A Elgin Road, Calcutta-20 (for) 90 Maktaram Babu Street, (S) BH/3719A (for) MK/2758A (b); 17-11-64 (e).

22. Shri Banshidhar Sigtia carrying on business under the trade name Messrs. Banshidhar Ram Kumar, 6 Tiljala Road, Calcutta-17 (a); BH/3675A, 1-8-64 (b); (A) Copper wire, copper strips, copper rods and m. s. wire (d); 17-11-64 (e).

23. (S) Shri M. L. Kapoor carrying on business under the trade name Messrs. Pioneer Co. (for) Messrs. Pioneer Camera Stores, 1 Kyd Street, Calcutta-16 (a); BH/2967A, 3-5-58 (b); (A) Auto lamps (d); 19-11-64 (e).

24. (S) Shri B. P. Dalmia (Karta, Hindu undivided family) carrying on business under the trade name Ramkumar Beniprosad (for) Shri B. P. Dalmia & S. N. Dalmia (Karta, Hindu undivided family) carrying on business under the trade name Ramkumar Beniprosad, 87 Southern Avenue, Calcutta (a); BH/251B 20-9-56 (b); (D) Machinery, (A) Pavement breaker, engine and electric, concrete mixtures, concrete vibrator, engine and electric, polishing lathe, bench grinder, flexible shaft grinder, d. d. t. sprayer, d. d. t. dusters, agricultural implements, tractors, bulldozers carry-all scrapers, draglines, excavators, dumpers, road rippers, electric welding machine, hardness testing machine, tensil testing machine, izod impact testing machine, crack defecting machine, blow-hole

testing machine, spring testing machine compression, elongation, strength testing machine, pumps, compressors, engraving machines, locomotives, diesel engine, petrol engine, electric meters, starters and switches, milling machines, cutting off and sewing machines, grinding machines, drilling machines, lathes, furnaces, boring machines, hampers and press, breaking machines, gear cutting and finishing machines, shaping machine, planing machine, slotting machines, sheet metal working machines, tapping and treading machines, wood working machine, belt, nut and riven making machines, centering machines, centrifugal casting machines, dividing and graduating machines, etching machine, filling and sewing machines, heading machines, metal spraying machines, pipe bending machines, polishing machines, sand and shot blast plant, rolling mills, reeling machines, testing machines, tool tipping machines, tube making machines, rivetting machines, magnetic separators, injecting moulding (plastic) and moulds thereof, portable, pneumatic and electric tools, core making machine, moulding machines, machine tools accessories, ceramic machinery, oil mill machinery, paint and varnish machinery, rice, dal and flour mill machinery, rubber machinery, soap and cosmetic machinery, textile machinery, jute mill machinery, silk machinery, tea processing machinery, sugar mill machinery, boiler industry, constructional machinery, pringing machines, coal mining machinery and coal washing plants, paper conversion machinery, rock drills, continuous type solvent extraction plants, conveyors and elevators, demolition tools (d); 19-11-64 (e).

25. Ganesh Chandra Halder carrying on business under the trade name Messrs. Ganesh Bhander, Indus Bazar, Indus, Bankura (a); BK/443A, 22-4-60 (b); (A) Groundnut oil, ghee, linseed oil, medicinal herbs (d); 16-11-64 (e).

26. (S) Sarbasri Birchand Agarwalla and Satyanarain Agarwalla carrying on business under the trade name Messrs. Sri Mahabir Oil and Flour Mill (for) Messrs. Sri Mahabir Oil and Flour Mill, Ketherdanga, Bankura (a); BK/182A, 20-11-50 (b); 16-11-64 (e).

27. Shri Panchanan Roy carrying on business under the trade name Messrs. Panchanan Roy, Satyapirtala, Indus, Bankura (a); BK/460A, 5-1-61 (b); (A) Groundnut oil, ghee, linseed oil (d); 16-11-64 (e).

28. Shri Sankarlal Goenka carrying on business under the trade name Messrs. Sankarlal Goenka, Ranigonj Mord, Bankura (a); BK/581A, 26-3-64 (b); (A) Groundnut oil (d); 19-11-64 (e).

29. Shri Brojaballav Saha carrying on business under the trade name Messrs. Brojaballav Saha, Deangunje Road, Khagra, Murshidabad (a); BR/187A, 25-10-48 (b); (A) Linseed oil (d); 23-11-64 (e).

30. (S) Messrs. Md. Isha Miah and Motiar Rahaman carrying on business under the trade name Maina Biri Works (for) Messrs. Md. Isha Miah and Mohammad Harun Rashid carrying on business under the trade name Maina Biri Works, Dhulian, Murshidabad (a); BR/210A, 3-5-49 (b); 25-11-64 (e).

31. Shri Kalipada Bhakat carrying on business under the trade name Messrs. Kalipada Bhakat, Khagrabazar, Murshidabad (a); BR/194A, 14-12-48 (b); (A) Linseed oil, mobil oil, groundnut oil and catechu (d); 25-11-64 (e).

32. Messrs. Radha Binode Dutta, Hari Sadan Dutta and Shri Sashi Bhusan Dutta carrying on business under the trade name Sashi Bhusan Dutta & Sons, Khagra, Murshidabad (a); BR/494A, 31-7-57 (b); (A) Groundnut oil, rabin blue, barley, coir-string, soda-ash and coal-tar (d); 25-11-64 (e).

33. Messrs. Ananda Gopal Saha, Nani Gopal Saha and Nanda Kishore Saha carrying on business under the trade name Annada Gopal Saha, Chaulpatty, Harihatta, Khagra, Murshidabad (a); BR/435A, 3-6-55 (b); (A) Linseed oil, resin and isabgul (d); 25-11-64 (e).

34. Duars Union Tea Co. Ltd., Alipurduar, Dist. Jalpaiguri (a); CB/569A, 27-2-58 (b); (A) Consumable stores, e.g., insecticide and chemicals for tea plants and chemical manure (c); 20-11-64 (e).

35. Messrs. Mill Stores & Engineering Co., (S) 33B Ezra Street, Calcutta (for) 86B Clive Street, Calcutta (a); (S) CL/3781A (for) CR/1250A (b); 13-11-64 (e).

36. Shri Satyanarayan Agarwal carrying on business under the trade name Messrs. Oriental Commercial Corporation, 55 Canning Street, 3rd floor, room No. 55, Calcutta (a); CL/3723A, 5-6-64 (b); (A) Polythene goods, hylam sheets and rods, ebonite rods, electrodes, electric lamps and switches, link chain and electric line-tester (d); 17-11-64 (e).

37. Sarbasri Subhash Umedbhai Patel, Arivindbhai Umedbhai Patel, Jitendra Umedbhai Patel, Chanchalben Umedbhai Patel and Indira Sumant Patel carrying on business under the trade name Messrs. Umedbhai & Co., A/c. 2, 55 Canning Street, G. Block, 1st floor, Calcutta (a); CL/3699A, 17-4-64 (b); (A) Hessian cloth (d); 17-11-64 (e).

38. Shri Jogmohanlal Uppal carrying on business under the trade name Messrs. Rashmi Traders, (S) 5o/1 Canning Street, Calcutta (for) 71 Canning Street, room No. A209, Calcutta (a); (S) CL/3784 (for) AT/3634A (b); 18-11-64 (e).

39. Messrs. Mool Singh, Madanlal Malloo and Bajranj Singh carrying on business under the trade name Modern Industrial Supply Syndicate, 1 Bonfield Lane, Calcutta (a); CR/3376A, 30-8-63 (b); (A) Belt lacing, wooden handles, paints, shacale insulator, spare huller parts, split pins, valve grinding paste and wire nails (d); 20-11-64 (e).

40. Sarbasri Bhagwati Gidwaney, Vasdeo Gidwaney, Chanderson Gidwaney, Niranjan Gidwaney and Manohar Gidwaney carrying on business under the trade name Gidwaney Bros., 73 Netaji Subhas Road Calcutta (a); CR/2479A, 12-5-50 (b); (A) Special and ordinary castings, furnace and its equipments (d); 21-11-64 (e).

41. (S) Messrs. Prem Nath and Uttam Chand carrying on business under the trade name Messrs. Capital Hardware Mart (for) Shri Uttam Chand (Proprietor) carrying on business under the trade name Messrs. Caiptal Hardware Mart, 10 Jackson Lane, Calcutta (a); CR/2736A, 4-1-58 (b); 21-11-64 (e).

42. Shri Kamala Maheswari (Proprietor) carrying on business under the trade name Messrs. Precision Tools Co., 38 Strand Road, Calcutta (a); CR/3482A 13-7-64 (b); (A) Oil ring, steel ball, aluminium angle,

wire netting, steam jointing sheats, locks, grinding paste, shovel, leather washer, lead seal, caustic soda, copper sheet, wire rope, bora (d); 23-11-64 (e).

43. (S) Shri Sashi Kant Chimanlal Shah (Proprietor) carrying on business under the trade name Mahavir Trading Corporation (for) Messrs. Sashi Kant Chimanlal Shah, Nagindas Fulchand Shah and Manharlal Kunverji Shah carrying on business under the trade name Mahavir Trading Corporation, 34 Netaji Subhas Road, Calcutta (a); CR/3118A, 23-6-61 (b); 24-11-64 (e).

44. Shri Omprakash Gupta (Proprietor) carrying on business under the trade name Messrs. Gupta Auto Agency, 116 Canning Street, Calcutta (a); CR/3464A, 15-5-64 (b); (A) Air-conditioner (d); 26-11-64 (e).

45. Shri R. K. Chandrak (Proprietor) carrying on business under the trade name Aarkay Engineering Corporation, 1/1 Vansitart Row, Calcutta (a); EL/3508A, 12-3-62 (b); (A) Fire bricks, grinding wheels, m. s. binding wire, g. i. binding wire, electric starter (d); 21-11-64 (e).

46. Messrs. Tarsan (Private) Ltd., (S) 6 Hastings Street, Calcutta (for) 33 Chittaranjan Avenue, Calcutta (a); (S) EL/3675A (for) SL/3691A (b); 21-11-64 (e).

47. Shrimati Ava Biswas and Shri Dipak Biswas carrying on business under the trade name Messrs. Doran, 233/2 Belilious Road, Howrah (1) (a); HW/193B, 10-4-63 (b); (A) Bolts, nuts, sheet metal (d); 20-11-64 (e).

48. Malaty Mitra carrying on business under the trade name Messrs. Aspi Malaty & Co., 211 Panchanantala Road, Howrah, Howrah (1) (a); HW/201B, 13-2-64 (b); Insert 'Lock, brass, earthware terminal after the words "machine parts" (c); (A) Tumbler switch, h. r. c. fuse, g. i. pipe fittings, sluice-valve, cotter split, washer (d); 24-11-64 (e).

49. Shri Benodelal Kasera and Sm. Narbada Devi carrying on business under the trade name Messrs. National Aluminium Works, 26/1 Salkia School Road, Howrah (a); HW/1687A, 15-3-56 (b); (A) Aluminium sheet (d); 25-11-64 (e).

50. (S) Messrs. A. K. Mukherjee, B. K. Mukherjee and K. N. Mukherjee carrying on business under the trade name The Nirmal Trading Co. (for) Messrs. The Nirmal Trading Co., 35 Jaliapara Lane, Salkia, Howrah (a); HW/359A, 18-10-41 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Tea chests (for) Plywood, tea chests and component parts, rivets, nails, paper, lead and aluminium lining, timber, plank, electrical goods, galv. sheet and plain corrugated sheets, belting, lubricating oils, saws and files, plant and machinery, machinery parts (c); (A) Plywoods, nails, paper, lead and aluminium lining, timber, planks, gunny bags, twine and coir rope, (D) The same articles as required for manufacturing, gunny bags, twine and coir rope (d); 26-11-64 (e).

51. Messrs. Mahesh Steel Co. (Private) Limited, 392 G. T. Road North, Salkia, Howrah (a); HW/2797A, 27-7-64 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., coal, coke and lubricants. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Chains and flanges (c); 26-11-64 (e).

52. Shri Radheshyam Dhandhania (Proprietor) carrying on business under the trade name Messrs. Debi Sahai Radheshyam, (S) 48 Nalini Sett Road, Calcutta (for) 60A Nalini Sett Road, Calcutta (a); JK/1420A, 10-11-45 (b); 20-11-64 (e).

53. Messrs. Paramanand Agarwal, Satya Prokash Maheswari and Manmohan Lakhotia carrying on business under the trade name Ashoka Commercial Corporation, 6 Ratan Sarkar Garden Street, Calcutta (a); JK/3336A, 18-5-63 (b); (A) Electrical insulating material, electrical porcelain insulator, electric sheds and fittings, electric contacts, m. s. joists, m. s. plates and fish plates, lead, copper, zinc, brass and bronze, m. s. and g. i. wire (d); 23-11-64 (e).

54. Messrs. Moharlal Sinha (Private) Ltd., D11 Jagannath Ghat, Lohapatty, Calcutta (a); JK/300A, 25-9-41 (b); (A) Skelp and b. p. sheet (d); 23-11-64 (e).

55. Messrs. Amarnath Ash, Sm. Padmarani Ash and Padmarani Ash, legal and natural guardian for and on behalf of minor Manindra Ash carrying on business under the trade name Panchanan Ash & Co., 2-B Ram Kumar Rakshit Lane, Calcutta-7 (a); JK/792A, 29-9-41 (b); (A) Amonia chloride (d); 24-11-64 (e).

56. Messrs. Mahadeo Prasad Agarwalla, Ramniwas Agarwalla and Satya Narayan Sinhal carrying on business under the trade name Sinhal Brothers, Siliguri, Darjeeling (a); JP/1700A, 12-11-62 (b); (A) Refrigerator and its parts (d); 20-11-64 (e).

57. Shri Jagabandhu Dutta, Sm. Kamala Bala Dey and Sm. Triptirani Dey (Partners) carrying on business under the trade name Messrs. Jagabandhu Dutta, Jahardas Lane, Goaribazar, Krishnagar, Nadia (a); KR/1948A, 5-9-60 (b); (A) Linseed oil, groundnut oil (d); 17-11-64 (e).

58. (S) Shri Pravash Chandra Bakshi (Proprietor) carrying on business under the trade name Messrs. Bakshi Co. (for) Messrs. Biswas & Bakshi Co., (S) P. O. and Vill. Bhimpur, Nadia (for) Bhimpur, P. O. Assannagar, Nadia (a); KR/1897A, 13-7-59 (b); 17-11-64 (e).

59. Sarbasri Madho Prosad Patodia, Ramdeo Patodia, Sm. Kesar Devi Patodia and Sm. Gayatri Devi Patodia carrying on business under the trade name Messrs. Ashoka Engineering Works, 5 Clive Row, Calcutta (a); LR/3279A, 15-11-61 (b); (A) Securing ring for pully (d); 7-11-64 (e).

60. Shri Sajjan Kumar Singhania carrying on business under the trade name Messrs. Sunder Paper House, (S) 16 India Exchange Place, Calcutta (for) 146/2 Old China Bazar Street, Calcutta (a); (S) LR/3618A (for) CR/2672A (b); 7-11-64 (e).

61. Messrs. Fulchand Kanhaiyalal & Co. (Private) Ltd., 12 India Exchange Place, Calcutta (a); LR/3397A, 5-12-62 (b); (A) G. m. valves and brass stop cocks (d); 9-11-64 (e).

62. Shri Ratanlal Chandgothia carrying on business under the trade name Messrs. Bengal Electrical Industries, 16 India Exchange Place, Calcutta (a); LR/3512A, 13-11-63 (b); (A) Electric motor accessories and parts, electrical wood, pipe and pipe fittings, carbon brushes, electric heater, electric fitting, insulating materials, electrical porcelain goods, porcelain insulator with fittings, electric fans, electric motors, stay sets, g. i. wires, copper carbon brush (d); 9-11-64 (e).

63. Shri Shew Prosad Lakhotia carrying on business under the trade name Messrs. S. L. Trading Co., 37 Netaji Subhas Road, Calcutta (a); LR/3479A, 10-8-63 (b); (A) Chain pulley block (d); 10-11-64 (e).

64. Messrs. Usha Investment Corporation Ltd., 15 India Exchange Place, Calcutta (a); (D) Additional place of business at 137 Cotton Street, Calcutta (a); (S) LR/3619A (for) LR/329B (b); 10-11-64 (e).

65. Sarbasri Prabhudayal Kanoria, Basudeb Kanoria, Yatindra Nath Ganeriwala and Banwarilal Ganeriwala carrying on business under the trade name Textile Inland Agencies, 33 Netaji Subhas Road, Calcutta (a); LR/2627A, 3-12-55 (b); (A) Pine oil (d); 10-11-64 (e).

66. Shri Manharlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); LR/3609A, 21-9-64 (b); (A) Grinding machine and grinding wheel (d); 10-11-64 (e).

67. (S) Shri Jatindra Kumar Dass carrying on business under the trade name Jatindra Kumar Doss, 211 Old Chinabazar Street, Calcutta (for) Messrs. Jatindra Kumar Doss, 211 Old Chinabazar Street, Calcutta (a); LR/1186A, 3-11-45 (b); 11-11-64 (e).

68. Shri Pratap Singh Sethi carrying on business under the trade name Oriental Iron & Steel, 27/2C Strand Road, Calcutta (a); LR/2507A, 5-4-54 (b); (D) Iron and steel, (A) G. p. sheets, g. c. sheets, black corrugated sheets, g. i. wire, skelp, iron and steel defectives (d); 11-11-64 (e).

69. Shri Pratap Singh Sethi carrying on business under the trade name Calcutta Iron & Steel Agency, 27/2C Strand Road, Calcutta (a); LR/3382A, 3-11-62 (b); (D) Sheets, iron and wires, (A) G. p. sheets, g. c. sheets, black corrugated sheets, g. i. wire, skelp, iron and steel defectives (d); 11-11-64 (e).

70. (S) Shri Dulal Chandra Ghose carrying on business under the trade name Adhar Chandra Ghose & Sons (for) Shri Lalit Mohon Ghose carrying on business under the trade name Adhar Chandra Ghose & Sons, 194 Old Chinabazar Street, Calcutta (a); LR/591A, 8-10-44 (b); (A) Torch, torch bulbs, safety razor, blades, stove, cutleries (d); 12-11-64 (e).

71. Shri Mukundlal Ganeriwala and Shrimati Savitridevi Ganeriwala carrying on business under the trade name Messrs. Ganeriwala & Sons, 35 Netaji Subhas Road, Calcutta (a); LR/3283A, 9-12-61 (b); (A) Pine oil (d); 12-11-64 (e).

72. Messrs. Khaitan Bros. (Private) Ltd., 24 Netaji Subhas Road, Calcutta (a); LR/1204A, 10-1-46 (b); (A) Packing boxes, cocoanut oil (d); 16-11-64 (e).

73. Messrs. Thomas Duff & Co. (India) (Private) Ltd., 3 Clive Row, Calcutta (a); LR/3595A, 23-7-64 (b); (A) Corn sacks, liver pools bags, liverpool cloth, woolpacks, woolbags (d); 16-11-64 (e).

74. Messrs. The Consolidated Tea & Lands Co. (India) Ltd., 2 Netaji Subhas Road, Calcutta (a); LR/370A, 20-9-41 (b); (D) The words "tea seeds" after the words "for use in the actual process of manufacture of the goods named below: Tea" (c); 19-11-64 (e).

75. Shri Lalchand Chhowchharia, Shri Sagarmal Chhowchharia and Biswanath Chhowchharia carrying on business under the trade name Vijoy Bolts Manufacturing Co., 1A Nanda Mullick Lane, Calcutta (a); MK/2270A, 16-1-52 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., lubricating oil, hard coke, grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Washer, bolts, nuts, tin products, baling buckle, baling pins, rivets, chains, links, bucket cases, engineering goods, fish plates and wire nails for sale (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Washers, bolts, nuts, tin products, baling buckle, baling pins, rivets, chains, links, bucket cases, engineering goods, fish plates and wire nails for sale (c); 20-11-64 (e).

76. Shri Omprakash Agarwalla carrying on business under the trade name T. M. Trading Co., 9 Cornwallis Street, Calcutta (a); MK/3809A, 31-10-64 (b); (A) Aluminium ingot (d); 20-11-64 (e).

77. (S) Shri Shibchandra Pal and Shri Nandalal Paul carrying on business under the trade name Makhanlal Pal & Nandalal Pal (for) Shri Makhanlal Pal and Shri Nandalal Paul carrying on business under the trade name Makhanlal Pal and Nandalal Pal, 2A Nandan Bagan Lane, Calcutta (a); MK/2523A, 14-10-54 (b); (A) Groundnut oil (d); 20-11-64 (e).

78. Shri Sitaram Biyani carrying on business under the trade name Globe Rope Works, 160C Chittaranjan Avenue, Calcutta (a); MK/3773A, 30-4-62 (b); (A) Spindle oil and grease after the words "consumable stores, viz." (c); 20-11-64 (e).

79. Shri Sambhunath Shaw carrying on business under the trade name Sreenath Trading Corporation 75C Amherst Street, Calcutta, (A) Calcutta (1) (a); (S) MK/266B (for) MK/3320A (b); 20-11-64 (e).

80. (S) Shri Amulya Charan Bysak carrying on business under the trade name Amulya Charan Bysak (for) Amulya Charan Bysak, 93/3/1 Hari Ghose Street, Calcutta (a); (S) MK/45A (for) BDI/45A (b); 23-11-64 (e).

81. Messrs. P. Sett & Co. (Private) Ltd., 3 Ramakanta Sen Lane, Calcutta (a); MK/368A, 21-10-41 (b); (S) Hair oil (for) Hair pomade (c); 25-11-64 (e)

82. Shri Krishnalal Gulali carrying on business under the trade name Electrical & Electronics Components, 31/Q/2 Sastitola Road, Calcutta (a);

MK/3659A, 5-12-63 (b); (S) (1) Raw materials: Pressman and ghee, (2) Machinery and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bobins for electrical chokes for sale, (ii) Transformet, chokes, adhesives and wire wound resistance for sale (for) (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bobins for electrical chokes for sale, (ii) Transformer, chokes, adhesives and wire wound resistance for sale (c); 25-11-64 (e).

83. Shri Bhagawati Prasad Modi (Proprietor) carrying on business under the trade name Messrs. Bhagawati Prasad Modi, Koreali, Malda (a); ML/445A, 20-7-56 (b); (A) Lubricating oil (d); 20-11-64 (e).

84. Shri Santosh Kumar Das (Proprietor) carrying on business under the trade name Messrs. Hindusthan Cycle Mart, Netaji Subhas Road, Malda (a); ML/689A, 24-8-62 (b); (A) Cycle oil, locks and key, cycle parts and accessories (d); 20-11-64 (e).

85. Shrimati Ashalata Sarkar (Proprietress) carrying on business under the trade name Messrs. Asha Hardware Stores, Kalibari Road, Raiganj, West Dinajpur (a); ML/766A, 11-9-64 (b); (A) Sheal-nora, paint, varnish, red oxide, black oxide, galvanized wire netting (d); 23-11-64 (e).

86. (S) Shri Radhakishan Kedia (Proprietor) carrying on business under the trade name Messrs. Radha Kishan Kedia (for) Messrs. Radha Kishan Kedia, Barduari, Harishchandrapur, Malda (a); ML/19A, 28-2-52 (b); 24-11-64 (e).

87. Sarbasri Patit Bandhu and Bisweswar Chakravorty (Partners) carrying on business under the trade name Messrs. Ganesh Bhandar, Hatkhola, Raiganj, West Dinajpur (a); ML/440A, 23-6-56 (b); (A) Linseed oil, coal tar, torch light, slate pencil, tooth paste, cardamom and arrowroot (d); 24-11-64 (e).

88. (S) Messrs. Rabindra Nath Daw and Sadhanendu Daw (Partners) carrying on business under the trade name Dey Roy & Co. (for) Messrs. Kanailal Dey, Rabindra Nath Daw and Tarak Nath Samanta carrying on business under the trade name Dey Roy & Co., 68B Netaji Subhas Road, Calcutta (a); MR/560A, 26-9-41 (b); 25-11-64 (e).

89. (S) Shri Maniklal Ghosh carrying on business under the trade name Messrs. Manik Lal Ghosh (for) Messrs. Manik Lal Ghosh, 1 Kasba Road, Dhakuria, 24-Parganas (a); PG/1050A, 20-2-50 (b); 17-11-64 (e).

90. Shri Atul Krishna Das and others carrying on business under the trade name Bharati Construction, New Market, Basirhat, 24-Parganas (a); PG/124B, 10-6-57 (b); (A) Stone chips, jhama bircks, brick bats (d); 10-11-64 (e).

91. Shri K. K. Kar carrying on business under the trade name Messrs. The National Brush Factory, (S) 112 Diamond Harbour Road, Calcutta-8 (for) 6 Patallanga Street, Calcutta (a); (S) PG/3114A (for) ML/1875A (b); 10-11-64 (e).

92. (S) Messrs. Gangaram Jaiswal, Janaki Prosad Jaiswal, Keshab Prosad Jaiswal and Pannalal Gupta carrying on business under the trade name Gangaram Gaya Prosad (for) Shri Gangaram carrying on business under the trade name Messrs Ganga Ram and Gaya Prosad, Joynagar Mitraganj Bazar, P. O. Jaynagar, 24-Parganas (a); PG/65A, 18-9-41 (b); 10-11-64 (e).

93. (S) Shri Akshoy Kumar Mukherjee carrying on business under the trade name Messrs. Roopdas Pharmacy (for) Messrs. Roopdas Pharmacy, Bhatpara (Ghoshpara Road), 24-Parganas (a); PG/659A, 24-6-48 (b); 16-11-64 (e).

94. (S) Messrs. Tarapada Samanta and Bistupada Samanta carrying on business under the trade name Luxmi Narayan Rice Mill (for) Luxmi Narayan Rice Mill, (S) Italghata, Tollygunge, Calcutta (for) Italghata, Tollygunj, 24-Parganas (a); PG/644A, 5-4-48 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., grease and lubricating oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice (for) Steel plates, bamboo, ropes, and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of rice for sale (c); 17-11-64 (e).

95. Messrs. Aerofoils Pirvate Ltd., (S) 1 Kashinath Dutta Road, Calcutta-36 (for) 2 Brabourne Road, Calcutta (a); (S) PG/3122A (for) RB/1140A (b); 17-11-64 (e).

96. Messrs. Oscar Engineering Works (Private) Ltd., (S) 1 Kashinath Dutta Road, Calcutta-36 (for) 2 Brabourne Road, Calcutta (a); (S) PG/3123A (for) RB/1150A (b); 17-11-64 (e).

97. Messrs. Bidhu Bhusan Chakraborty, Ramkrishna Chakraborty and Rabindra Nath Roy carrying on business under the trade name Silpasree Galvanising Works, (S) 7 Mohesh Mukherjee Feeder Road, P. O. Ariadah, 24-Parganas (for) 5/2 Prannath Chowdhury Lane, Calcutta-2 (a); (S) PG/3124A (for) SH/3221A (b); 17-11-64 (e).

98. (S) Shri Raj Krishna Hazra carrying on business under the trade name Messrs. Raj Krishna Hazra (for) Messrs. Raj Krishna Hazra, Joy Chandipur, Budge Budge, 24-Parganas (a); PG/1191A, 23-12-50 (b); 17-11-64 (e).

99. Shri Amritlal Gandhi, Rasiklal Karia and Brijlal Karia carrying on business under the trade name Messrs. Pujara & Co., Railway Market, Adra, Dist. Purulia (a); PR/178A, 31-10-57 (b); (Insert after canvas) Cocoanut oil, groundnut oil, til oil, tinned fruits, writing pads, ayurvedic medicine (d); 25-11-64 (e).

100. Messrs. Padmanabhan Parameswaran, Kantilal Manilal Desai, Pradip Bhattacharjee and Hasmukhlal Manilal Desai carrying on business under the trade name Coramandal Corporation, P-36 India Exchange Place, Calcutta (a); RB/1447A, 24-2-64 (b); (A) China clay, whiting powder, sulphuric acid (d); 21-11-64 (e).

101. Messrs. Smith Trading Corporation (Private) Ltd., 14 Bentinck Street, Calcutta (a); RB/1206A, 18-3-61 (b); (A) Gypsum powder, quartz, cycle tyres (d); 21-11-64 (e).

102. Messrs. Mida & Co. (Private) Ltd., 33 Canning Street, Calcutta (a); RB/528A, 5-2-52 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in actual process of manufacture of the goods named below: Canned fruits, vegetables, juices, pulp (c); 21-11-64 (e).

103. Shri Natabarlal Lalchand Shah carrying on business under the trade name Bharat Trading Corporation, 3 Bentinck Street, Calcutta, (A) 9 Parsee Church Street, Calcutta-1 (a); (S) RB/109A (for) RB/1316A (b); 21-11-64 (e).

104. Messrs. Bells Electrical Corpn. (Private) Ltd., P36 India Exchange Place, Calcutta (a); RB/372A, 17-3-56 (b); (D) Insulating materials, (A) (1) Fibre sheets, (2) Cotton tape and tube, (3) Ebonite rods, fibre rods and bakelite rods, (4) Adhesive tape and synthetic resin varnished tapes, (5) Presspahn and leatheroid sheets, (6) Empire cloth and tapes and tubes (also known as cotton varnished tapes, tubes and cloth), (7) P. v. c. tapes, tubes (sleevings), cloth and sheets, (8) Glass fibre cloth, tapes and sleevings, (9) Starter coils, (10) Processed tissues and kraft sheets (d); 23-11-64 (e).

105. Messrs. Md. Arfin Shamsi and Iqbal Jahan Begam carrying on business under the trade name M. A. Shamsi & Co., 43/3/A Canning Street, Calcutta (a); RB/1266A, 30-9-61 (b); (A) Plastic moulding powder of all varieties (d); 24-11-64 (e).

106. Shri Ram Nivas Dhirasaria carrying on business under the trade name Electrical Accessories Co., 10/1-E(P) Lallbazar Street, Mercantile Building, Calcutta-1 (a); RB/1484A, 14-8-64 (b); (A) Electrical testing equipment (d); 25-11-64 (e).

107. Messrs. Bawa Glass & Crockeries (Private) Ltd., (S) 63H Radhabazar Street, Calcutta (for) 21/22 Radhabazar Street, Calcutta (a); RB/822A, 22-1-57 (b); 25-11-64 (e).

108. Shri Ratanlal Sarawgi, Shri Bhagchand Sarawgi, Shri Niranjan Kr. Sarawgi, Shri Ajit Kr. Sarawgi, Shri Basant Kr. Sarawgi, Shri Bijoy Kr. Sarawgi, Shri Jai Kumar Sarawgi, Shri Pannalal Sarawgi, Shri Ganapatrai Sarawgi, Shri Doongermal Sarawgi, Shri Hukumchand Sarawgi and Shri Sohanlal Sarawgi (Partners) carrying on business under the trade name Messrs. Sarawgi Trading Co., 46 Strand Road, Calcutta (a); RJ/1355A, 18-4-46 (b); (A) Groundnut oil, cocoanut oil, spices (other than 1954 Act), coir rope, (D) Kirana, groundnut, all kinds of oil, vegetable ghee, old paper, dry fruit, iron hardwares, machinery parts, jute products, drug, jute twine, stationery goods, steel materials, blankets, brass, coir string (d); 21-11-64 (e).

109. Shri Babulal Girdharilal Kothari (Proprietor) carrying on business under the trade name Messrs. Bharat Agarbati Stores, 163B Mahatma Gandhi Road, Calcutta (a); RJ/3052A, 9-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., perfumeries oil and raw agarbati. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Agarbati (c); 21-11-64 (e).

110. Shri Lalit Kr. Agarwala, Shri Dolatram Agarwala, Shri Senchiram Agarwala and Shri Suresh Ch. Agarwala (Partners) carrying on business under the trade name Messrs. Dalatram Sonehiram, 20 Mullick Street, Calcutta (a); RJ/3080A, 12-6-63 (b); (A) Asbestos tape and powder, hard board and plywood, glass, brush, electric accessories, brass and iron fittings, pumps, aluminium, copper and brass sheets, polythene tube (d); 23-11-64 (e).

111. Shri Tijkaran Bajoria (Proprietor) carrying on business under the trade name Messrs. Mahendra Trading Co., 20 Mullick Street, Calcutta (a); RJ/3115A, 12-5-64 (b); (A) Buckets, pickers, picking bends, steel wire rope, cello tape, electric motor, air-conditioners, ham line, coir rope (d); 23-11-64 (e).

112. Shri Mahabir Prosad Saraogi, Shrimati Bilayeti Devi and Shrimati Banamala Devi (Partners) carrying on business under the trade name Messrs. Nirmal Kumar Saraogi & Co., 65 Cotton Street, Calcutta (a); RJ/2904A, 26-9-59 (b); (D) Plain and corrugated iron sheet and silver (d); 25-11-64 (e).

113. Messrs. Sisir Kumar Sawoo, Ashit Baran Sawoo, Sm. Nirmala Bala Sawoo and Shri Mihir Kumar Sawoo (Partners) carrying on business under the trade name A. M. S. Engineering, 119B Indra Biswas Road, Calcutta (a); SL/3469A, 7-4-64 (b); (D) (1) Raw materials: Packing boxes (wooden), nails, napthalene, jute felts, jute rope, timber, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Packing box (wooden) (c); 21-11-64 (e).

114. Shri Radha Kissen Singhania (Proprietor) carrying on business under the trade name Messrs. Goodluck Products, 3 Ahiritolla Street, Calcutta (a); SH/2990A, 27-8-60 (b); (A) Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Electric connector (c); 21-11-64 (e).

115. (S) Messrs. Asoke Kumar Roy, Sushil Kumar Roy, Dinabandhu Roy and Biswanath Roy carrying on business under the trade name Kaliganga Store (for) Messrs. Asoke Kumar Roy, Sushil Kumar Roy, Dinabandhu Roy, Biswanath Roy and Durgada Chatterjee carrying on business under the trade name Kaliganga Stores, 4 Belgachia Road, Calcutta (a); SH/2361A, 28-9-55 (b); 23-11-64 (e).

116. (S) Shri Panchanan Chatterjee carrying on business under the trade name P. N. Chatterjee (for) P. N. Chatterjee, 24A & 25B Ultadanga Coal Depot, Calcutta-37 (a); SH/1448A, 14-5-49 (b); 21-11-64 (e).

117. (S) Shrimati Sadhanaprova Talukdar, Shrimati Gangarani Talukdar, Shrimati Santirani Talukdar and Shrimati Minarani Talukdar carrying on business under the trade name Aruna Hosiery (for) Messrs. Aruna Hosiery, 17 Guruprosad Roy Lane, Calcutta-5 (a); SH/2819A, 13-7-59 (b); 23-11-64 (e).

118. Messrs. Ramkishandas Damani and Gulabrai Dayalji Patel carrying on business under the trade name Calcutta Optical Mfg. Co., (S) 41B Brojodulal Street, Calcutta-6 (for) 67A Balaram De Street, Calcutta-6 (a); (S) SH/3551A (for) MK/34243A (b); 23-11-64 (e).

119. (S) Messrs. Gopal Maghji Patel, Manji Maghji Patel, Lalji Shivji Patel and Ravji Maghji Patel carrying on business under the trade name Shree Shankar Saw Mill (for) Messrs. Gopal Maghji Patel, Manji Maghji Patel, Kanji Bhanji Patel and Narayan Devji Patel carrying on business under the trade name Shree Shankar Saw Mill, 67/21 Strand Road, Calcutta-6 (a); SH/2893A, 25-1-60 (b); 23-11-64 (e).

120. Messrs. Bejon Kumar Roy, Hemanta Kumar Roy, Anil Kumar Roy, Akkari Roy and Umasashi Roy carrying on business under the trade name Messrs. Kali Ganga Bhander, 17 R. G. Kar Road, Calcutta (a); SH/3489A, 29-5-64 (b); (A) Coir strings, linseed oil, castor oil (d); 26-11-64 (e).

121. (S) Sarbasri A. Wahhab, Mahmudal Hassan and M. Ramjan carrying on business under the trade name Messrs. Wahab Bros. (for) Messrs. Wahab Bros., 173A Dharamtolla Street, Calcutta (a); SL/995A, 13-8-45 (b); 31-10-64 (e).

122. Messrs. Exakta Products Ltd., 16 Ganesh Ch. Avenue, Calcutta (a); SL/2786A, 19-2-55 (b); (A) Radial drilling machine (d); 4-11-64 (e).

123. Shri Balraj Bathla carrying on business under the trade name Messrs. Bathla & Co., 11 Grant Lane, Calcutta (a); SL/4151A, 30-4-64 (b); (A) Aluminium pipe, aluminium rail section, drawer locks, cup board locks and aluminium alloy screws (d); 4-11-64 (e).

124. Sarbasri Rabati Ranjan Choudhury, Sudhir Ranjan Choudhury, Monoranjan Choudhury, Nandalal Bhowmick and Sm. Nirupama Bhowmick (Partners) carrying on business under the trade name Messrs. The Pioneer Trading Co., 50/1 Nirmal Chandra Street, Calcutta (a); SL/4172A, 3-6-64 (b); (A) Web belt, habersce, amunation bouse, anklit, hessian cloth, blue cut tacks, plastic toys and goods (d); 4-11-64 (e).

125. Messrs. Datson Raviraj & Co. (Private) Ltd., 33 Chittaranjan Avenue, Calcutta (a); SL/2927A, 22-2-56 (b); (A) Cutting oil, quenching oils, rust preventives, rust removers (d); 9-11-64 (e).

126. (S) Messrs. Kristokishore Bandopadhyay, Gour Kishore Bandopadhyay, Madan Gopal Bandopadhyay and Narayan Chandra Bandopadhyay carrying on business under the trade name Messrs. Krishan Cycle Stores (Cycle Department) (for) Shri Kristokishore Bandopadhyay carrying on business under the trade name Krishan Cycle Stores (Cycle Department), 165 Bepin Behari Ganguly Street, Calcutta (a); SL/2642A, 3-2-54 (b); 9-11-64 (e).

127.. Messrs. Narsinglal Gupta, Rupnarain Gupta, Brahmadutt Gupta and Madanlal Gupta carrying on business under the trade name Gupta Engineering Co., (S) 29 Ganesh Chandra Avenue, Calcutta (for) 20 Netaji Subhas Road, Calcutta, Calcutta (1) (a); (S) SL/333B (for) LR/305B (b); 10-11-64 (e).

128. (S) Shri Hariballav Pal carrying on business under the trade name Messrs. Kiron Cycle Stores (for) Messrs. Hariballav Paul, Nitaiballav Paul and Sudharani Paul carrying on business under the trade name Kiron Cycle Stores, 5 Bepin Behari Ganguly Street, Calcutta (a); SL/1346A, 8-3-48 (b); 12-11-64 (e).

129. (S) Md. Ansarul Haque carrying on business under the trade name Messrs. Calcutta Resistance Co. (for) Messrs. Aloke Ch. Gupta, Jaydeb Sen Gupta and Nirmal Ch. Banerjee carrying on business under the trade name Messrs. Calcutta Resistance Co., 27 Bipin Behari Ganguly Street, Calcutta (a); SL/3737A, 29-6-61 (b); 13-11-64 (e).

130. Messrs. Vibro Machine (India) Private Ltd. carrying on business under the trade name Messrs. Ashok Engineering & Construction Co., 14 Ganesh Ch. Avenue, Calcutta (a); SL/4112A, 16-1-59 (b); (A) Jacks, concrete mixture and spares, diesel engine, generators, pumps, rails, joists, channels, flats, winches compressors and pneumatic equipment, concrete testing equipment, bolts, nuts, drills, tapes, wrenches (d); 16-11-64 (e).

131. Shri Pravin S. Raval (Proprietor) carrying on business under the trade name Messrs. P. S. Raval & Associates, P-103 Princep Street, Calcutta (a); SL/4239A, 31-8-63 (b); (A) Pipe fittings, dog nails and wire nails, super enamel wire, coal shovels, cotton waste, fish plate, plate, angle, channel, screws, washers, tumbler switches (d); 16-11-64 (e).

132. Sarbasri J. Ghosh, S. Paul and R. Paul (Partners) carrying on business under the trade name Messrs. Paul & Co., 37/5 Harrison Road, Calcutta (a); SL/1950A, 19-6-50 (b); (D) Stationery goods, (A) Visiting and invitation cards (d); 17-11-64 (e).

133. Messrs. Lakshminarayan Basak, Madhusudan Basak, Netai Chand Basak, Gour Chand Basak and Rohidas Basak carrying on business under the trade Messrs. Basak Brothers Jewellers, 102 Bipin Behari Ganguly Street, Calcutta (a); SL/4248A, 30-9-64 (b); (A) Nitric acid, sulphuric acid, borax, charcoal after the words "consumable stores" (c); 18-11-64 (e).

134. (S) Sarbasri Jogesh Chandra Roy, Biresh Chandra Roy and Nitesh Chandra Roy (Partners) carrying on business under the trade name Messrs. Park Motor Co. (for) Park Motor Co., 54 Park Street, Calcutta (a); TL/759A, 11-1-41 (b); 20-11-64 (e).

135. Shri V. R. G. Iyer (Proprietor) carrying on business under the rtade name Messrs. Annapoorna Trading Company, 2F Chaulpatty Road, Beliaghata, Calcutta (a); TL/2142A, 1-8-58 (b); (A) Water pump spare parts, roller bearings, bolts and nuts, steel butt hinges, iron rings, screw, automobile spare parts, cheny clips, crow bars, spare parts of tractors, amp. meter (d); 21-11-64 (e).

136. (S) Messrs. B. K. Khanna & Co. (Private) Ltd. (for) Messrs. B. K. Khanna (Private) Ltd., (S) 14F Connaught Place (Centre Circle), New Delhi-1 (Port of Calcutta) (for) 4 Council House Street, Calcutta (a); (S) CS/34A (for) EL/3202A (b); 20-11-64 (e).

137. (S) Mrs. F. S. Young alias Mrs. Lee Sin Han Young (Proprietress) carrying on business under the trade name Messrs. Sing Chung Co. (for) Mr. Fu Sien Young (Proprietor) carrying on business under the trade name Messrs. Sing Chung Co., (S) Plot No. 12 C. I. T. Scheme LVII, Calcutta-12 (for) 88 Phears Lane, Calcutta (a); CL/236B, 21-4-61 (b); 23-11-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 380 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Messrs. Sardar Mohan Singh Sambih, Devraj Amba Zalawadia, Karson Bhagwan Patel, Geon Singh and Santokh Singh (Partners) carrying on business under the trade name Steel & Form Work Co., Durgapur, Steel Project, Dist. Burdwan (a); AS/2222A, 3-8-61 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Furniture and fittings (c); 17-11-64 (e).

2. Messrs. Vithal Bhai B. Patel and Doyalal H. Patel carrying on business under the trade name Nutan Transport Co., Ambagan, P. O. Bhiringi, Dist. Burdwan (a); AS/2047A, 12-1-60 (b); Groval, sand, blast, boulder, brick, brickbats, coal ash, morrum (d); 18-11-64 (e).

3. Shri Balchand Baywala carrying on business under the trade name Baywala Brothers, 26/4A Armenian Street, Calcutta (a); AT/2793A, 3-10-51 (b); Hardware, spices, textiles, jute and hosiery goods, metals, corrugated sheets, cement and oils (d); 20-11-64 (e).

4. Messrs. H. K. Chandra's Jewellery & Money Exchange, Block No. C, Stall No. 2, Gariahat Corporation Market, Calcutta (a); BH/247B, 10-7-56 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., nitric acid, sulphuric acid. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments, silver wares (c); Stones, tissue paper, card board box, plastic boxes (d); 17-11-64 (e).

5. Shri Bhabani Prasad Banerjee carrying on business under the trade name Messrs. Bhabani Prasad Banerjee, Aishbazar, Vishnupur, Bankura (a); BK/525A, 10-1-63 (b); (1) Raw materials, (2) Plant, machinery, spare parts accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Firewood and logs (c); 17-11-64 (e).

6. Messrs. A. Mehta, J. Mehta and C. Mehta carrying on business under the trade name Messrs. Economic Supply Co., 53 Ezra Street, Calcutta, 71 Canning Street, Shop No. A-14, ground floor, Calcutta (a); CL/228B, 22-1-48 (b); Toilets, perfumery, stationery, machinery, hosiery (d); 14-11-64 (e).

7. Messrs. Shajoda Silk Store, 56 Lower Chitpur Road, Calcutta (a); CL/475A, 27-9-41 (b); Handloom piece goods, sarees, pagrees, chadar, lungi, handkerchief (d); 14-11-64 (e).

8. Messrs. Kusumkanta B. Ajmara and Pravina C. Kapachi carrying on business under the trade name Citadal Trading Co., 32 Netaji Subhas Road, Calcutta (a); CR/3050A, 25-7-52 (b); Toffee ingredients, soap, hose pipes, beltings, cardnium, nickel, zinc and copper, motor parts, pipe and pipe fittings, screws, brass sheets (d); 21-11-64 (e).

9. Messrs. Murari Mohan Hazra, 69 Panchanantala Road, Howrah (a); HW/1529A, 29-9-48 (b); Rough casting metal, hardware, machine tools, lubricating oil, grease and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of boiler and pipe fittings (c); Hardware, machine parts and tools (d); 20-11-64 (e).

10. Shri Kshitish Ch. Ghosh, Sudhir Ch. Ghosh, Monaranjan Ghosh and Kalidas Ghosh carrying on business under the trade name Messrs. Raj Luxmi Hotel & Restaurant, Hill Cart Road, Siliguri Darjeeling (a); JP/2150A, 30-11-63 (b); Sweets and nonta khabar (d); Cooked food and tea (c); 10-10-64 (e).

11. Messrs. Monoranjan Hazra, P. O. Binnaguri, Dist. Jalpaiguri (a); JP/1817A, 31-1-53 (b); (1) Raw materials: Saw, axes, rope, timber, saw file, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sized timber and logs (c); 24-11-64 (e).

12. Shri Atindra Nath Mazumdar (Proprietor) carrying on business under the trade name Messrs. Atindra Nath Mazumdar, Lataguri, Jalpaiguri (a); JP/1537A, 29-11-56 (b); (1) Raw materials, (3) Consumable stores, viz., timber and sawing tools and implements. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sawing timber (c) 24-11-64 (e).

13. Messrs. Block & Print House Ltd., 74 Amherst Street, Calcutta (a); MK/1599A, 23-3-49 (b); (A) Wood materials, chemicals, ink, paper, 1, 2 & 3. Certified by the purchasing dealer to be required for use in any process in the manufacture of blocks, stivo mattrises, printed pictures, books, finished process materials, printed matter for sale (c); 24-11-64 (e).

14. Shri Pramatha Ranjan Mitra carrying on business under the trade name Madhusudan Builders, 15 Biren Roy Road (West), Calcutta-8 (a); PG/2465A, 10-2-61 (b); Cement, lime (d); 7-11-64 (e).

15. Shri Babulal Agarwala carrying on business under the trade name Messrs. Sajan Kumar Agarwala, Balarampur, Dist. Purulia (a); PR/420A, 28-8-63 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of goods in West Bengal named below for sale: Seed lac, shellac, button lac, kiri lac and lac products (c); Seed lac, shellac and lac products (d); 20-11-64 (e).

16. Messrs. Dilip Kumar Mukherjee, Tapan Kumar Mukherjee and Ranjit Kumar Mukherjee carrying on business under the trade name Gouri Stores, 36 Brabourne Road, Calcutta (a); RB/552A, 1-4-46 (b); Paper, boards (d); 20-11-64 (e).

17. Shri B. D. Bansal carrying on business under the trade name B. D. Bansal & Co., 2 Brabourne Road, Calcutta (a); RB/1299A, 30-4-62 (b); 23-11-64 (e).

18. Shri Rameshwarlal Khandelwal, Shri Madanlal Khandelwal and Shri Ghanshyamdas Khandelwal (Partners) carrying on business under the trade name Messrs. Khandelwal Co., 203/1 Harrison Road, Calcutta (a); RJ/2714A, 3-9-56 (b); Millmade and yardage cloths, salt and yarn, woollen goods, silk goods, hosiery goods, readymade garments, jeera and dhania (d); 23-11-64 (e).

19. Shri Gheor Chand Rampuria, Shri Vijoylal Rampuria and Shri Vimal Singh Rampuria (Partners) carrying on business under the trade name Messrs. Gheorchand Mahendra Kumar, 65 Cotton Street, Calcutta (a); RJ/2333A, 30-3-53 (b); Piece goods (d); 25-11-64 (e).

20. S. Raha, 60F Kalicharan Ghose Road, Calcutta (a); SH/2249A, 12-3-54 (b); (1) Raw materials: Iron sheets, angles, cast iron, nuts, bolts, paints, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below; Night soil carts (c); 26-11-64 (e).

21. Messrs. Remedies, 1 Madan Street, Calcutta (a); SL/2034A, 14-11-50 (b); All kinds of medicine and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of mixture and powder for sale (c); Patent medicine, drugs, chemicals (d); 30-10-64 (e).

22. Messrs. B. C. Coondoo & Co., 4B Madan Street, Calcutta (a); SL/1041A, 5-1-46 (b); Drugs and (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in any process in the manufacture of medicine for sale. Patent medicines, surgical cotton, bandage, instruments, sanitary towels, toilet requisites, quinine (d); 31-10-64 (e).

23. Shri A. M. Merchant carrying on business under the trade name Messrs. Trans Continental Trade Agencies, 19 Ganesh Ch. Avenue, Calcutta (a); SL/3299A, 8-9-58 (b); Air cooling and refrigerator machines, accessories spare parts, paper pipes and fittings and packing materials (d); 5-11-64 (e).

24. Shri Kalipada Dhar carrying on business under the trade name Messrs. K. R. Dhar & Co., 99A Bipin Behari Ganguly Street, Calcutta (a); SL/4052A, 23-1-47 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories. Provided that all goods for which exemption from payment of the sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold and silver ornaments, bronze and stone and jewellery box (c); 16-11-64 (e).

25. Messrs. Bangalakshmi Jewellery, 170/2 Bepin Behari Ganguly Street, Calcutta (a); SL/3434A, 29-7-59 (b); (1) Raw materials: Gold and stone, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gold ornaments (c); Gold (d); 19-11-64 (e).

26. Shri Krishna Kumar Chamria and Shrimati Suman Nopany carrying on business under the trade name Viswa Nidhi, 1 Chittaranjan Avenue, Calcutta (a); SL/3974A, 30-3-63 (b); Radios, pumps, changers, fans, scooters, band saw machine, motor-cycle, electric motor (d); 9-11-64 (e).

27. Messrs. Sree Durga Timber Trading Co., 5 Puran Chand Nahar Avenue, Calcutta (a); TL/1481A, 22-1-51 (b); Timber, plank and scantings (d); 24-11-64 (e).

28. Messrs. Bajoria Agency (Private) Ltd., 44/2 Canal East Road, Calcutta (a); TL/143B, 15-7-54 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice, mustard oil (c); Petroleum products, kerosene oil and tea (d); 23-11-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 382 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasri Lalji Vithalji, Ratilal Bhagwanji and Shrimati Mukta Gouri Premji (Partners) carrying on business under the trade name R. C. Lalji & Co., 22 Rupchand Roy Street, Calcutta (a); 1404A(AT) (Central), 21-11-64 (b).

2. Sarbasri Sikhar Chand Surana and Abir Chand Surana (Partners) carrying on business under the trade name Surana Brothers, 33 Armenian Street, Calcutta (a); 1405A(AT) (Central), 26-11-64 (b); Turmeric (c).

3. Messrs. Debabrata Ghosh, Rodhey Nath Ganju and Rabin Raha carrying on business under the trade name Messrs. Filtronic, 16 Sayed Amir Ali Avenue, Calcutta-17 (a); 876A(BH) (Central), 13-11-64 (b).

4. Messrs. Rajkumar Khaitan, Mridula Khaitan, Bansdeo Khaitan and Nirmal Kumar Khaitan carrying on business under the trade name Messrs. Raj & Company, 12/1 Kayatola Lane, Calcutta-29 (a); 877A(BH) (Central), 16-11-64 (b).

5. Shrimati Parul Rani Bose carrying on business under the trade name Messrs. Sree Sree Saradamoyee Paper Agency, 56G Purnadas Road, Calcutta-29 (a); 879A(BH) (Central), 17-11-64 (b).

6. Machail Allen Marcar carrying on business under the trade name Messrs. Middleton Engineering Co., 12E Park Street, Queen's Mansion, Calcutta-16 (a); 880A(BH) (Central), 18-11-64 (b); Nichrome wire and name plates for manufacture of industrial heaters (d).

7. Shri Nanigopal Chakravarty carrying on business under the trade name Messrs. N. G. Chakravarty & Co., 3/D Nandy Street, Calcutta (a); 881A(BH) (Central), 18-11-64 (b); Boric ramming moss for manufacture of castings, heat resisting cast iron grate plates (d).

8. Shri Kumar Krishna Rohatgi carrying on business under the trade name Messrs. Electro Products, 34/1Q allygunj Circular Road, Calcutta (a); 882A(BH) (Central), 19-11-64 (b); Copper wire, choke boxes, choke and transformer combination, plastic acrylic sheet cover for manufacture of chokes, transformer, electrical fittings, bakelite compression and injection mouldings, ferrous and non-ferrous material fabrication (d).

9. Shri Jamal Ahmed carrying on business under the trade name Jamal Boot House, 25 Lower Chitpur Road, Calcutta (a); 1550A(CL) (Central), 16-11-64 (b).

10. Messrs. Abbasbhai Topiwala, Sabirbhai Mohammedbhai, Shrimati Rukiabai Kaderbhai and Sakinabai Saifuddin carrying on business under the trade name United Asian Enterprise, 77 Netaji Subhas Road, Calcutta (a); 1785A(CR) (Central), 20-11-64 (b).

11. Shri Mangharam Hassaram Nanwani (Proprietor) carrying on business under the trade name Royal Gasket Company, 38 Netaji Subhas Road, Calcutta (a); 1786A(CR) (Central), 21-11-64 (b).

12. Shri Naval Chand Parekh (Proprietor) carrying on business under the trade name D. M. Parekh (Engineers), 73 Netaji Subhas Road (top floor), Calcutta (a); 1787A(CR) (Central), 26-11-64 (b).

13. Messrs. Honsraj Valji Kanji Nanji, Lalji Jibraj, Ratanshi Premji and Valji Naia carrying on business under the trade name Mahalakshmi Saw Mills, 1 Dr. A. N. Pal Lane, Bally, Howrah (a); 983A(HW) (Central), 20-11-64 (b); Raw materials other than declared goods for the manufacture of sized timbers (d).

14. Messrs. Madanlal Agarwala, Ramawatar Agarwala and Rambilas Agarwala carrying on business under the trade name Hind Milling Industries, 12 Chintamoni Dey Bathing Ghat Road, Howrah (a), 984A(HW) (Central), 21-11-64 (b); Raw materials other than declared goods for the manufacture of dal (d).

15. Messrs. Bidhu Bhusan Sen, Binoy Bhusan Sen, Jadu Nath Sen and Madhu Sudan Sen carrying on business under the trade name S. Kamini & Sons, 9 Beneras Road, Salkia, Howrah (a); 985A(HW) (Central), 24-11-64 (b).

16. Shri Nathuram Gupta carrying on business under the trade name N. R. Industries, 20 Maharshi Debendra Road (room No. 100), Calcutta-7 (a); 1124A(JK) (Central), 25-11-64 (b); Defectives and scrap of iron and steel (c).

17. Shri Purushottam Lal Schroff carrying on business under the trade name Universal Traders, 70/3/B Ratan Sarkar Garden Street, Calcutta (a); 1125A(JK) (Central), 25-11-64 (b); Leather hand gloves, asbestos hand gloves, asbestos jenkins, goggles, electrodes, electrodes holders, welding rods, welding cable, welding equipments (c).

18. Shri Prahlad Agarwala carrying on business under the trade name Messrs. S. P. Trading Co., Station Feeder Road, P. O. Siliguri, Dist. Darjeeling (a); 574A(JP) (Central), 20-11-64 (b); Locks and keys, sewing thread, handkerchief, snow, pomade and other toilet and cosmetic goods, agarbatti, pencil, note book, diaries, playing cards, tooth brush, hair brush, shaving brush, torches and lanterns (c).

19. Sarbasri Jiban Chandra Dey and Prafulla Chandra Paul carrying on business under the trade name Messrs. North Bengal Stores, Bidhan Road, Siliguri (a); 575A(JP) (Central), 24-11-64 (b); Brassware, glassware, trays, pottery and cutlery (c).

20. Sarbasri Dharampal Mehra and Aswin Kumar Chimanlal Mahta carrying on business under the trade name Jay Shree Engineering Co., 10 Biplabi Rash Behary Bose Road, Calcutta (a); 1603A(LR) (Central), 13-11-64 (b); (1) Diesel engine, (2) Parts of diesel engine (e).

21. Shri Pradip Kumar Ghose carrying on business under the trade name A. M. Ghose & Co., 14 Netaji Subhas Road, Calcutta (a); 1604A(LR) (Central), 18-11-64 (b).

22. Shri Krishna Chandra Bose, Shri Ram Chandra Bose and Shrimati Rama Rani Bose carrying on business under the trade name K. P. Bose & Co., 27/1B Simla Road, Calcutta (a); 1225A(MK) (Central), 20-11-64 (b); Graphite powder (c).

23. Md. Yasin carrying on business under the trade name The Music Corporation, 68B Upper Chitpore Road, Calcutta (a); 1226A(MK) (Central), 20-11-64 (b).

24. Shri Naranarayan Bhattacherjee carrying on business under the trade name N. N. B. & Co., 90B Tarak Paramanik Road, Calcutta (a); 1227A(MK) (Central), 21-11-64 (b).

25. Shri Haripada Gorai and Shrimati Annapurna Adhikary carrying on business under the trade name Bharat Engineering Works, 2 Gurudas Datta Garden Lane, Calcutta (a); 1228A(MK) (Central), 21-11-64 (b).

26. Shri Raghunath Prasad carrying on business under the trade name Asia Trading Co., 38 Ramanath Sadhu Lane, Calcutta-7 (a); 1229A(MK) (Central), 23-11-64 (b).

27. Shri Chand Mohan Dutta carrying on business under the trade name Mohan Trading (Mfg.) Co., 11A Ramesh Dutta Street, Calcutta (a); 1230A(MK) (Central), 24-11-64 (b).

28. Shri Ranchhoddas M. Ramanuj carrying on business under the trade name Presto Corporation, 1/1 Harinath Dey Road, Calcutta (a); 1231A(MK) (Central), 25-11-64 (b).

29. Shri Shewnath Prosad carrying on business under the trade name West Bengal Trading Co., 28 Vivekananda Road, Calcutta (a); 1232A(MK) (Central), 25-11-64 (b).

30. Shri Kishorilal Shaw carrying on business under the trade name Bharat Cardboard Industries and Printing Co., 227/5 Maniktola Main Road, Calcutta (a); 1233A(MK) (Central), 26-11-64 (b).

31. Shri Kalipada Chakraborty (Proprietor) carrying on business under the trade name Messrs. The Eastern Electric Works, 19 Benoy Sarkar Road, Malda (a); 265A(ML) (Central), 20-11-64 (b); Electrical wiring goods, switch board and its accessories, electrical lamps and fluorescent, tubes (c).

32. Shri Ajit Kumar Biswas (Proprietor) carrying on business under the trade name Messrs. Pada Sheva, Mohanbati, Raiganj, West Dinajpur (a); 266A(ML) (Central), 23-11-64 (b); Shoe, sandals and shoe materials (c).

33. Shri Jugal Kishore Agarwalla (Proprietor) carrying on business under the trade name Messrs. Himalaya Soap Factory, Kaliaganj, West Dinajpur (a); 267A(ML) (Central), 24-11-64 (b); Silicate, soap stone, powder, caustic soda, dyes and oils for manufacturing washing soap (d).

34. Messrs. Mahabir Prasad and Dhirendra Kumar Guha carrying on business under the trade name D. K. Guha, 331 B. B. Chatterjee Road, Calcutta-42 (a); 852A(PG) (Central), 14-11-64 (b); Cement (c).

35. Messrs. Victor Gaskets India Limited, 126 Basanta Lal Saha Road, Calcutta-53 (a); 855A(PG) (Central), 18-11-64 (b).

36. Messrs. Kantibhai D. Patel, Bhaskar D. Patel, Yashwant D. Patel and Lalit D. Patel carrying on business under the trade name International Chemicals, 3 Jahura Bazar Lane, Calcutta-42 (a); 856A(PG) (Central), 19-11-64 (b).

37. Messrs. Ram Jiwan Modi and Hari Bhagwan Modi carrying on business under the trade name Supercraft Engineers, P-36 India Exchange Place Extension, Calcutta-1 (a); 1170A(RB) (Central), 20-11-64 (b).

38. Shri Harbhajan Singh Kalra carrying on business under the trade name Jastej Engineering & Metal Works, P-36 India Exchange Place, Calcutta (a); 1171A(RB) (Central), 24-11-64 (b).

39. Shri Dhanraj Daga and Shri Chhatan Singh Daga (Partners) carrying on business under the trade name Messrs. Rajana Trading Co., 30 Cotton Street, Calcutta (a); 913A(RJ) (Central), 26-11-64 (b); Yarn, cotton, moong bread (paper), agarbati, beeswax (c).

40. Shri Ajit Kumar Nandy carrying on business under the trade name Messrs. Eastern Industrial Works, 35 Chittaranjan Avenue, Calcutta (a); 1658A(SL) (Central), 31-10-64 (b); Disc plough, rotavator, harrow (c).

41. Sarbasri Nirmal Chandra Dutt and Sanjib Dutta carrying on business under the trade name Messrs. Metal Smith & Sales Co., 8/3 Chintamoni Das Lane, Calcutta (a); 1659A(SL) (Central), 2-11-64 (b); Brass sheets and rods, copper sheets and rods, phosphor bronze sheets and rods, coils of brass and copper (c).

42. Shrimati Meera Samanta carrying on business under the trade name Messrs. Master Radio & Co., 1 Madan Street, Calcutta (a); 1660A(SL) (Central), 7-11-64 (b); Loud speakers and aerials (c).

43. Trilok Raj Anand, Sm. Surinderlata Anand and Sm. Gurbachan Kaur carrying on business under the trade name Messrs. Hubs & Hangers (India), 15 Princep Street, Calcutta (a); 1661A(SL) (Central), 7-11-64 (b); Automobile spare parts and accessories (c).

44. Shrimati Kamala Devi carrying on business under the trade name Messrs. Ashoka Bedding Stores, 55/56 Chandney Chawk, 3rd Gate, Calcutta (a); 1662A(SL) (Central), 9-11-64 (b).

45. Shri Amulya Krishna Ghosh carrying on business under the trade name Messrs. A. K. Motor Accessories, 120 Dharamtola Street, Calcutta (a); 1663A(SL) (Central), 10-11-64 (b); Spring bushes (c).

46. Shri Ram Mundhra carrying on business under the trade name Messrs. Satish Trading Corporation, P-50 Princep Street, Calcutta (a); 1664A(SL) (Central), 11-11-64 (b); Motor parts and accessories (c).

47. Sarbasri Anjan Kumar Halder, Brindaban Halder and Phani Bhusan Halder carrying on business under the trade name Messrs. The Bengal Hard Ware Stores, 165/166 Chandney Chawk, Calcutta (a); 1665A(SL) (Central), 17-11-64 (b); Door handle, hinges, screws, ball catch, glass plate, ball castors, lock, latch stoper, silencer, door closer, curtain rail, hooks, pulley, wheel, sash roller, curtain bracket, socket, bolt, nuts, knov handle, shelf bracket, mirror screw, movement bed joint clamp, chain, screw eyes, screw hook, casement stay, fastener continuous hinges, channel, hammer, plane, pliers, saw, file, vice, chair action, ring, rubber buffer, plate castor (c).

48. A. V. Meiyappan, M. Balasubramaniam, G. Ranganathan, K. M. Lakshmanan and V. P. Venkatraman carrying on business under the trade name Messrs. Orwo Films Eastern Unit, 5 Chowringhee Approach, Calcutta (a); 1666A(SL) (Central), 17-11-64 (b); Cinema films, photo films and x-ray films (c).

49. Shri Dibakar Das (Proprietor) carrying on business under the trade name Master Super Carter Co., G. T. Road, Boro .Taldanga, Chandernagore, Dist. Hooghly (a); 299A(SP) (Central), 19-11-64 (b); All goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Curburator parts, e.g., needle sheet, jet, air screw (c).

50. Shri Lokendra Nath Sadhu (Proprietor) carrying on business under the trade name Mahamaya Galvanizing Works, 1/2 West Canal Road, Calcutta (a); 934A(TL) (Central), 20-11-64 (b).

51. Shri Ajoy Bhusan Dutta (Proprietor) carrying on business under the trade name Dinjan Cold Storage Food Products, 12 Free School Street, Calcutta (a); 935A(TL) (Central), 21-11-64 (b).

52. Shri Hiran Kumar Bose (Proprietor) carrying on business under the trade name Switch India Industries, 104 Christopher Road, Calcutta (a); 936A(TL) (Central), 21-11-64 (b).

53. Sarbasri G. S. Dube, P. P. Shukla and Mrs. G. K. Garg alias G. K. Shukla (Partners) carrying on business under the trade name Garg & Sons, 40 Mclead Street, Calcutta (a); 937A(TL) (Central), 24-11-64 (b).

54. Shri Gopal Chandra Das (Proprietor) carrying on business under the trade name Gopal Chandra Das, 98/H/B Charakdanga Road, Calcutta (a); 938A(TL) (Central), 26-11-64 (b).

S. K. BOSE, Commissioner.

No. 383 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of amendment.

1. Messrs. Damodar Valley Corporation, Anderson House, Alipur, Durgapur, Burdwan, Calcutta (a); 29B(AL) (Central), 7-9-59 (b); (D) Spunpipe (c); 21-11-64 (h).

2. (S) Messrs. Abdul Mazid, Mohd. Zakaria, Abdul Gaffar and Abdul Jobber carrying on business under the trade name Colminers & Co. (for) Messrs. Colminers & Co., G. T. Road, Asansol, Dist. Burdwan (a); 386A(AS) (Central), 16-6-58 (b); 17-11-64 (h).

3. Shri Hirji Haridas Rajda carrying on business under the trade name Rajda Sales Corporation, 1 Portuguese Church Street, Calcutta (a); 1214A(AT) (Central), 13-10-64 (b); (A) Di-ammonium hydrogen phosphate, iron sulphate sticks, choloroform (c); 21-11-64 (h).

4. Sarbasri Harendra Sakarlal Gandhi, Jayanti Sakarlal Gandhi, Manikanta Sakarlal Gandhi and Prakash Sakarlal Gandhi carrying on business under the trade name Sakarlal Ambalal, 14 Noormal Lohia Lane, Calcutta, (A) 10 Bentinck Street, Calcutta (a); (S) 102B(AT) (Central) (for) 1249A(AT) (Central) b); (A) Tea (c); 21-11-64 (h).

5. Shri Devichand Attarwala carrying on business under the trade name Depak Agency, 10/1 Portuguese Church Street, Calcutta, 55 Canning Street, Calcutta (a); 101B(AT) (Central), 20-12-57 (b); (A) Staple pin, paper clips, gem clips, call bells, staple machine (c); 26-11-64 (h).

6. Messrs. Durgaprasad Gupta, Omprakash Gupta and Lakshmi Prosad Gupta carrying on business under the trade name Messrs. Victory Engineering Works, 40 Tangra Road, Calcutta, (A) Calcutta-1 (a); (S) 118B(BH) (Central) (for) 294A(BH) (Central) (b); 16-11-64 (h).

7. (S) Mr. V. N. Rajan, Mrs. B. Rammamurthy and Mr. V. Gurumurthy carrying on business under

the trade name Messrs. V. N. Rajan & Co. (for) Shri V. N. Rajan, Shri K. S. Viswanatha Iyer and Shri Gurumurthy carrying on business under the trade name Messrs. V. N. Rajan & Co., (S) 3A Hindustan Road, Calcutta (for) 13 Elgin Road, Calcutta-20 (a); 48B(BH) (Central), 18-7-57 (b); 16-11-64 (h).

8. Messrs. Gurbachan Singh, Gurcharan Singh, Awtar Singh, Pritam Singh and Dr. Sohan Singh carrying on business under the trade name Singh Traders, P-21A Old Ballygunge Road, Calcutta-19, (A) Calcutta-1 (a); (S) 119B(BH) (Central) (for) 784A(BH) (Central) (b); 16-11-64 (h).

9. Shri Dinesh Chandra Chatterjee (Proprietor) carrying on business under the trade name Printadex Advertising, (S) 50-E Bondel Road, Calcutta-19 (for) 14 Moti Seal Street, Calcutta-1 (a); (S) 878A(BH) (Central) (for) 684A(TL) (Central) (b); 17-11-64 (h).

10. (S) Shri M. L. Kapoor carrying on business under the trade name Messrs. Pioneer Co. (for) Messrs. Pioneer Camera Stores, 1 Kyd Street, Calcutta-16 (a); 344A(BH) (Central), 7-5-58 (b); (A) Auto lamps (c); 18-11-64 (h).

11. Shri B. D. Dalmia (Karta, Hindu undivided family) carrying on business under the trade name Ram Kumar Beniprosad, Calcutta-1 (a); 43B(BH) (Central), 8-7-57 (b); (D) Machines and machinery goods, (A) Pavement breaker, engine and electric, concrete mixers, concrete vibrator, engine and electric, polishing lathe, bench grinder, flexible shaft grinder, d. d. t. sprayer, d. d. t. dusters, agricultural-implements, tractors, bulldozers, carry-all scrapers, dragline, excavators, dumpers, road, rippers, electric welding machine, hardness testing machine, tensil testing machine, izod impact testing machine, crack defecting machine, blow-hole testing machine, spring testing machine compression, elongation strength testing machine, pumps, compressors, engraving machine, locomotives, diesel engine, petrol engine, electric meters, starters and switches, milling machines, cutting off and sawing machine, grinding machine, drilling machines, lathes, furnaces, boring machines, humbers and press, breaching machines, gear cutting and finishing machines, shaping machine, planing machine, slotting machine, sheet metal working machine, tapping and trading machines, wood working machine, belt, nut and rivan making machines, centering machines, centrifugal casting machines, dividing and graduating machines, etching machine, filing and sawing machines, heading machines, metal spraying machines, pipe bending machines, polishing machines, sand and shot blast plant, rolling mills, reeling machines, testing machine, tool tipping-machines, tube making machines, rivetting machines, magnetic separators, injecting moulding (plastic) and moulds thereof, portable, pneumatic and electric tools, core making machine, moulding machines, machine tools accessories, ceramic machinery, oil mill machinery, paint and varnish machinery, rice, dal and flour mill machinery, rubber machinery, soap and cosmetic machinery, textile machinery, jute mill machinery, silk machinery, tea processing machinery, sugar mill machinery, boiler industry, constructional machinery, printing machines, coal mining machinery and coal washing plants, paper conversion machinery, rock drills, continuous type solvent-extraction plants, conveyors and elevators, domolition tools (c); 19-11-64 (h).

12. Shri Deokinandan Agarwal and 3 others (Partners) carrying on business under the trade name Messrs. Keshardeo Narshingdas, Nutangonj, Bankura (a); 192A(BK) (Central), 4-2-64 (b); (A) Niger oil (c); 19-11-64 (h).

13. Shri Srigopal Jhawar carrying on business under the trade name Kishanlal Bhowarlal, Alipur-duar, Dist. Jalpaiguri (a); 250A(CB) (Central), 13-3-59 (b); (A) Perfumeries and stationery goods, condensed milk and biscuits (c); 20-11-64 (h).

14. (S) Messrs. Mahal Chand Dugar, Subhkaran Dugar and Manik Chand Pincha carrying on business under the trade name Ashkaran Subhkaran (for) Ashkaran Subhkaran, Biswasingha Road, Cooch Behar (a); 48A(CB) (Central), 1-7-57 (b); 23-11-64 (h).

15. Messrs. Mill Stores & Engineering Co., (S) 33B Ezra Street (for) 67B Netaji Subhas Road, Calcutta (a); (S) 1549A(CL) (Central) (for) 38A(CR) (Central) (b); 16-11-64 (h).

16. (S) Messrs. Prem Nath and Uttam Chand carrying on business under the trade name Messrs. Capital Hardware Mart (for) Shri Uttam Chand (Proprietor) carrying on business under the trade name Messrs. Capital Hardware Mart, 10 Jackson Lane, Calcutta (a); 1024A(CR) (Central), 21-1-58 (b); 21-11-64 (h).

17. Shri Atma Singh (Proprietor) carrying on business under the trade name Construction Equipments Parts Distributors, 138 Canning Street, Calcutta (a); 1706A(CR) (Central), 21-2-64 (b); (A) Tractor spare parts (c); 23-11-64 (h).

18. (S) Shri Sashi Kant Chimanlal Shah carrying on business under the trade name Mahavir Trading Corporation (for) Messrs. Sashi Kant Chimanlal Shah, Nagindas Fulchand Shah and Manharlal Kunverjee Shah carrying on business under the trade name Mahavir Trading Corporation, 34 Netaji Subhas Road, Calcutta (a); 1417A(CR) (Central), 23-6-61 (b); 24-11-64 (h).

19. Messrs. Tarsan (Private) Ltd., (S) 6 Hastings Street, Calcutta (for) 33 Chittaranjan Avenue, Calcutta (a); (S) 887A(EL) (Central) (for) 1182A(SL) (Central) (b); 21-11-64 (h).

20. Sarbasri Shah Kastoormal, Shah Umaimal, Shah Indermal, Shah Gyanmal and Shah Mahendra Kumar (Partners) carrying on business under the trade name Messrs. General Export Co., 1 British Indian Street, Calcutta (a); 416A(EL) (Central), 27-8-57 (b); (D) Hardware, (A) Soap stone, dolomite, water fittings, spraying and dusting equipments (c); 25-11-64 (h).

21. Shri Benode Lal Kasera and Shri Narbada Debi Agarwalla carrying on business under the trade name Messrs. National Aluminium Works, 26/1 Salkia School Road, Howrah (a); 6A(HW) (Central), 20-5-57 (b); (A) Aluminium sheet (c); 24-11-64 (h).

22. (S) Messrs. A. K. Mukherjee, B. K. Mukherjee and K. N. Mukherjee carrying on business under the trade name Nirmal Trading Co. (for) Messrs. Nirmal Trading Co., 75 Khetra Mitra Lane, Salkia, Howrah (a); 348A(HW) (Central), 18-12-57 (b); 26-11-64 (h).

23. Shri Radheshyam Dhandhania (Proprietor) carrying on business under the trade name Messrs. Debisahai Radheshyam, (S) 48 Nalini Sett Road, Calcutta (for) 60A Nalini Sett Road, Calcutta (a); 663A(JK) (Central), 5-12-57 (b); 20-11-64 (h).

24. Messrs. Banwarilal Agarwal, Trilok Chand Agarwal and Kewal Krishna Agarwal carrying on business under the trade name Banwarilal Prakash Chand, 5 Narain Prosad Babu Lane, Calcutta (a); 1046A(JK) (Central), 19-3-63 (b); (A) Zinc (c); 23-11-64 (h).

25. Shri Bankey Behari Lal Khandelwal (Proprietor) carrying on business under the trade name Messrs. Castle Corporation, 402 Upper Chitpore Road, Calcutta (a); 1044A(JK) (Central), 14-8-63 (b); (A) Door springs, door closures and door fittings (c); 23-11-64 (h).

26. Messrs. Mahadeo Prasad Agarwalla, Ramnivas Agarwalla and Satya Narayan Sinha carrying on business under the trade name Messrs. Sinhal Brothers, Siliguri, Darjeeling (a); 316A(JP) (Central), 26-9-57 (b); (A) Refrigerator and its parts (c); 20-11-64 (h).

27. Messrs. Radha Govinda Ray Karmakar, Bijoylal Ray Karmakar, Basanta Ray Karmakar, Makhanlal Ray Karmakar, Nanigopal Ray Karmakar and Narayan Ray Karmakar carrying on business under the trade name Jasamati Bastralaya, D. B. C. Road, Jalpaiguri (a); 568A(JP) (Central), 25-8-64 (b); (A) Woollen goods (c); 23-11-64 (h).

28. (S) Shri Tarapada Kundu (Proprietor) carrying on business under the trade name Messrs. Upendra Nath Kundu (for) Shri Upendra Nath Kundu (Proprietor) carrying on business under the trade name Messrs. Upendra Nath Kundu, Bazar Road, Nabadwip, Nadia (a); 17A(KR) (Central), 6-7-57 (b); 17-11-64 (h).

29. (S) Sarbasri Kanailal Jhunjhunwala and Gita Devi Jhunjhunwala carrying on business under the trade name Messrs. J. D. Minerals (for) Shri Ranjit Kumar Jhunjhunwala carrying on business under the trade name Messrs. J. D. Minerals, 6 Commercial Buildings, Calcutta (a); 524A(LR) (Central), 11-3-64 (b); 12-11-64 (h).

30. Shri Manharlal Bhaichand Mehta carrying on business under the trade name Deepak Industrial Corporation, 18 Netaji Subhas Road, Calcutta (a); 1588A(LR) (Central), 1-5-64 (b); (A) Pumps and spares, electric motors and spares, switches, starter, tools, drilling machine (c); 19-11-64 (h).

31. Messrs. The Kanan Devan Hills Produce Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 727A(LR) (Central), 8-11-57 (b); (D) The words "tea seeds" after the words in the actual process of manufacture of the goods named below: Tea (c); 19-11-64 (h).

32. Messrs. The Achaban Tea Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 728A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods of named below: Tea (d); 19-11-64 (h).

33. Messrs. The Chubwa Tea Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 729A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods named below: Tea (d); 19-11-64 (h).

34. Messrs. The Borhat Tea Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 730A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods named below: Tea (d); 19-11-64 (h).

35. Messrs. The Amalgamated Tea Estate Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 731A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods named below: Tea (d); 19-11-64 (h).

36. Messrs. The Consolidated Tea & Lands Co. (India) Ltd., 2 Netaji Subhas Road, Calcutta (a); 732A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods named below: Tea (d); 10-11-64 (h).

37. The Angel American Direct Tea Trading Co. Ltd., 2 Netaji Subhas Road, Calcutta (a); 733A(LR) (Central), 8-11-57 (b); (D) The words 'Tea seeds' after the words in the actual process of manufacture of the goods named below: Tea (c); 19-11-64 (h).

38. Sarbasri Harendra Nath Kundu, Upendra Nath Kundu and Barendra Nath Kundu carrying on business under the trade name A. T. Kundu & Sons, 23 Canning Street, Calcutta (a); 1110A(LR) (Central), 23-11-59 (b); Additional brushes, stencil ink (b); 19-11-64 (h).

39. Messrs. Hari & Mahesh (Private) Ltd., 48 Jatindra Mohan Avenue, Calcutta (a); 1153A(MK) (Central), 28-1-64 (b); (A) Anhydrous ammonia after the words "Sulphuric acid" (c); 20-11-64 (h).

40. Mussamat Gangadei, Santlal Jaiswal, Bhagwatprosad Jaiswal, Rana Sankar Jaiswal and Basmati Devi (Partners) carrying on business under the trade name Ajodharam Mathuramam, 77 Kailash Bose Street, Calcutta (a); 14A(MK) (Central), 1-7-57 (b); (A) Iron skelp (c); 21-11-64 (h).

41. Shri Shambhunath Shaw carrying on business under the trade name Shreenath Trading Corporation, 75/C Amherst Street, Calcutta, (A) Calcutta (1) (a); (S) 113B(MK) (Central) (for) 897A(MK) (Central) (b); 21-11-64 (h).

42. Sarbasri Nirapada Das, Badal Ch. Das and Gurupada Das (Partners) carrying on business under the trade name Messrs. Badal Ch. Nirapada Das. Sujapur, Kaliachak, Dist. Malda (a); 82A(ML) (Central), 8-8-57 (b); (A) Soda ash (c); 23-11-64 (h).

43. Shrimati Ashalata Sarkar carrying on business under the trade name Messrs. Asha Hardware Stores, Kalibari Road, Raiganj, West Dinajpur (a); 261A(ML) (Central), 11-9-64 (b); (A) Chimney (c); 23-11-64 (h).

44. Sarbasri Chandanmal Mahabir Prasad, Madan Mohan and Brijmohan Agarwalla (Partners) carrying on business under the trade name Messrs. Sree Ram Stores, Raiganj, West Dinajpur (a); 244A(ML) (Central), 13-9-63 (b); (A) Soap, biscuit (c); 24-11-64 (h).

45. (S) Shri Radha Kishan Kedia (Proprietor) carrying on business under the trade name Messrs. Radha Kishan Kedia (for) Messrs. Radha Kishan Kedia, Barduary, Harischandrapur, Malda (a); 111A(ML) (Central), 6-9-57 (b); 24-11-64 (h).

46. (S) Messrs. Rabindra Nath Daw and Sadhaendu Daw (Partners) carrying on business under he trade name Dey Roy & Co. (for) Messrs. Kanaial Dey, Rabindra Nath Daw and Tarak Nath amanta carrying on business under the trade name ey Roy & Co., 68B Netaji Subhas Road, Calcutta a); 448A(MR) (Central), 15-7-57 (b); 25-11-64 (h).

47. Shri K. K. Kar carrying on business under he trade name Messrs. The National Brush Factory, 5) 212 Diamond Harbour Road, Calcutta-8 (for) 6 ataldanga Street, Calcutta (a); (S) 851A(PG) Central) (for) 840A(SL) (Central) (b); 10-11-64 (h).

48. Messrs. Aerofoils Private Ltd., (S) 1 Kashi lath Dutta Road, Calcutta-36 (for) 2 Brabourne oad, Calcutta (a); (S) 853A(PG) (Central) (for) 47A(RB) (Central) (b); 17-11-64 (h).

49. Messrs. Oscar Engineering Works (Private) td., (S) 1 Kashinath Dutta Road, Calcutta-36 (for) Brabourne Road, Calcutta (a); (S) 854A(PG) Central) (for) 919A(RB) (Central) (b); 17-11-64 (h).

50. Sarbasri Madangopal Bhikamchand Mall, rigopal Mall and Ramgopal Mall carrying on busiess under the trade name Messrs. Madangopal hikamchand, Purulia (a); 3A(PR) (Central), 10-7-57); (D) Stationery articles (c); 21-11-64 (h).

51. Shri Ram Nivas Dhirasaria carrying on busiess under the trade name Electrical Accessories Co.,)/1E(P) Lallbazar Street, Mercantile Buildings, alcutta-1 (a); 1154A(RB) (Central), 14-8-64 (b); (A) luminium extruded sections (c); 20-11-64 (h).

52. Messrs. Padmanabhan Parameswaran, Kantil Manilal Desai, Pradip Bhattacherjee and Hasukhlal Manilal Desai carrying on business under ie trade name Coramandal Corporation, P36 India xchange Place, Calcutta (a); 1120A(RB) (Central), 4-2-64 (b); (A) Barytes powder (c); 21-11-64 (h).

53. Messrs. Bishnu Charan Mukherjee, Tinkari anerjee and Sukumar Banerjee carrying on busiss under the trade name Metropolitan Oil Works, rinters Repository, Trading Agency, 14/2 Old Chinaazar Street, Calcutta (a); 308A(RB) (Central), 5-7-57); (A) Stiching wire, lead pencils, erasers, gem clips, aper clips, polishing stone and hold fast (c); 20-11-64).

54. Shri Natabarlal Lalchand Shah carrying on siness under the trade name Bharat Trading Corration, 3 Bentinck Street, Calcutta, (A) 9 Parsee hurch Street, Calcutta-1 (a); (S) 87B(RB) (Central) or) 10005A(RB) (Central) (b); 21-11-64 (h).

55. Shri Arun Jhunjhunwalla carrying on busiss under the trade name India Tools Craft, 5 lission Row, Calcutta (a); 1134A(RB) (Central), 7-63 (b); (A) Plant, machineries and accessories, g., heavy lathe machine, drilling machine, power ammer with motor, mild steel chain, bevel gears and ushes. Provided that all goods for which exemption om payment of sales tax is claimed are intended r use in the actual process of manufacture of the oods named below: Spray sprinkler pumps, crank haft, picking starts, moulding boxes and chain pulley lock (d); 21-11-64 (h).

56. Messrs. M. A. Gandhi and C. M. Gandhi rrying on business under the trade name C. M. rporation, 10 Bentinck Street, Calcutta (a); 213A(RB) (Central), 1-7-57 (b); (A) High speed steel, involute gear cutter (c); 23-11-64 (h).

57. Messrs. Smith Trading Corpn. (Private) Ltd., 14 Bentinck Street, Calcutta (a); 902A(RB) (Central), 18-3-61 (b); (A) Gypsum quartz (c); 25-11-64 (h).

58. Shri Babulal Giridharilal Kothari (Proprietor) carrying on business under the trade name Messrs. Bharat Agarbati Stores, 163B Mahatma Gandhi Road, Calcutta (a); 853A(RJ) (Central), 9-11-62 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., perfumeric oil and raw agarbati. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Agarbati (d); 21-11-64 (h).

59. (S) Shri Rajendra Kumar Naraindas Runghta, Shri Gopikishan Naraindas, Shri Sushil Kumar Naraindas, Shri Shanti Kumar Naraindas and Shri Mannalal Runghta (Partners) carrying on business under the trade name Messrs. S. K. Rungta and Co. (Jute & seeds) (for) Shri Rajendra Kr. Naraindas Runghta, Shri Gopikishan Naraindas, Shri Sushil Kr. Naraindas, Shri Shanti Kr. Naraindas and Shri Nandalal Runghta (Partners) carrying on business under the trade name Messrs. S. K. Rungta & Co. (Jute & Seeds), 18 Mullick Street, Calcutta (a); 769A(RJ) (Central), 18-4-60 (b); 24-11-64 (h).

60. (S) Shri Sk. Ar. Sm. Ramanathan Chettiar (Proprietor) carrying on business under the trade name Messrs. Sk. Ar. K. Ar. Samasundaram Chettiar & Co. (for) Shri Sk. Ar. K. Ar. Samasundaram Chettiar and Shri Sk. Ar. Sm. Ramanathan Chettiar (Partners) carrying on business under the trade name Messrs. Sk. Ar. K. Ar. Samasundaram Chettiar & Co., 193 Mahatma Gandhi Road, Calcutta (a); 724A(RJ) (Central), 7-2-59 (b); 24-11-64 (h).

61. Shri Mahabir Prosad Saraogi, Sm. Bilayeti Devi and Sm. Banamala Devi (Partners) carrying on business under the trade name Messrs. Nirmal Kumar Saraogi & Co., 65 Cotton Street, Calcutta (a); 742A(RJ) (Central), 25-11-59 (b); (D) Plain and corrugated iron sheets and silver (c); 25-11-64 (h).

62. (S) Shri Panchanan Chatterjee carrying on business under the trade name P. N. Chatterjee (for) P. N. Chatterjee, 24A & 25B Ultadanga Coal Depot, Calcutta-37 (a); 241A(SH) (Central), 26-7-57 (b); 21-11-64 (h).

63. Messrs. Ramkishandas Damani and Gulabrai Dayalji Patel carrying on business under the trade name Calcutta Optical Mfg. Co., (S) 41B Brojodulal Street, Calcutta-6 (for) 67A Balaram De Street, Calcutta-6 (a); (S) 1176A(SH) (Central) (for) 964A(MK) (Central) (b); (A) Hinges and screws and pins (c); (A) Paper bags and frame cards after the words "machinery parts" (d); 23-11-64 (h).

64. (S) Messrs. Gopal Maghji Patel, Manji Maghji Patel, Lalji Shivji Patel and Ravji Maghji Patel carrying on business under the trade name Shree Shankar Saw Mill (for) Messrs. Gopal Maghji Patel carrying on business under the trade name Shree Shankar Saw Mill, 67/27 Strand Road, Calcutta-6 (a); 713A(SH) (Central), 24-3-60 (b); 23-11-64 (h).

65. Shri Sithia Prosad Agarwalla carrying on business under the trade name Messrs. Radiant Photo Services, 8/1 Hospital Street, Calcutta (a); 1406A(SL) (Central), 31-1-63 (b); (A) Albums, flash bulbs, retouching pencils and leads, desk colour books, wooden carriers, printing frame, photo flood bulbs and enlarger (c); 4-11-64 (h).

66. Shri Kirti Kumar Keshavlal Shah, Shri Pratapchand Chimanlal Shah and Shri Vinod Chandra Keshavlal Shah carrying on business under the trade name Messrs. Paras Engineering Co. (Calcutta), 54 Ganesh Chandra Avenue, Calcutta (a); 1530A(SL) (Central), 7-1-64 (b); (A) Machines, machine parts and accessories and tools (c); 7-11-64 (h).

67. (S) Messrs. Kristokishore Bandopadhyay, Gourkishore Bandopadhyay, Madan Gopal Bandopadhyay and Narayan Chandra Bandopadhyay carrying on business under the trade name Messrs. Krishan Cycle Store (Cycle Department) (for) Shri Kristokishore Banerjee carrying on business under the trade name Messrs. Krishan Cycle Store (Cycle Department), 165 Bipin Behari Ganguly Street, Calcutta (a); 920A(SL) (Central), 29-12-58 (b); 9-11-64 (h).

68. Messrs. Narsinghlal Gupta, Rupnarain Gupta, Brahmadutt Gupta and Madan Lal Gupta carrying on business under the trade name Messrs. Gupta Engineering Co., (S) 29 Ganesh Ch. Avenue, Calcutta (for) 20 Netaji Subhas Road, Calcutta (1) (a); (S) 146B(SL) (Central) (for) 118B(LR) (Central) (b); 10-11-64 (h).

69. (S) Shri Hari Ballav Paul carrying on business under the trade name Messrs. Kiron Cycle Stores (for) Messrs. Hari Ballav Paul, Netai Ballav Paul and Sudharani Paul carrying on business under the trade name Messrs. Kiron Cycle Stores, 5 Bipin Behari Ganguly Street, Calcutta (a); 510A(SL) (Central), 2-8-57 (b); 12-11-64 (h).

70. Messrs. Vibro Machine (India) Private Ltd. carrying on business under the trade name Messrs. Ashok Engineering & Construction Co., 14 Ganesh Chandra Avenue, Calcutta (a); 1543A(SL) (Central), 17-2-60 (b); (A) Welding transformers, air compressors, generators battery charges, electric appliances, diesel engines (c); 16-11-64 (h).

71. Messrs. B. K. Khanna & Co. (Private) Ltd., (S) 14F Connaught Place (Centre Circle), New Delhi-1 (Port of Calcutta) (for) 4 Council House Street, Calcutta (a); (S) 22A(CS) (Central) (for) 322A(EL) (Central) (b); 20-11-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 384 C. T.—3rd December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose regi trations under the Central Sales Tax Act, 1956, we cancelled with effect from the date noted against ea of them are published for general information:—

Notes.—(a) Serial number, name, address, chief pla of business and number of branches.

(b) Number and date of the registrati certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or pr cessing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or d tribution of electricity or any other for of power.

(g) Goods for use in the packing of goo for sale/resale.

(h) Date of cancellation.

1. Shri Balchand Baywala carrying on busin under the trade name Baywala Brothers, 26/ Armenian Street, Calcutta (a); 408A(AT) (Centra 28-6-64 (b); Spices, textiles, hosiery, corrugated shee cement (c); 20-11-64 (h).

2. Messrs. Kusumkanta B. Ajmara and Pravi C. Kapashi carrying on business under the tra name Citadal Trading Co., 32 Netaji Subhas Ro Calcutta (a); 1350A(CR) (Central), 14-10-60 (Hardware, brass ware, soap, toffee ingredients (21-11-64 (h).

3. Shri Pramatha Ranjan Mitra carrying on bu ness under the trade name Madhusudan Builders, Biren Roy Road (West), Calcutta-8 (a); 521A(P (Central), 10-2-61 (b); Cement and lime (c); 7-11- (h).

4. Shri Jagadish Prasad Agarwala carrying business under the trade name Messrs. Jagdish Pras Agarwalla, Adra, Dist. Purulia (a); 139A(P (Central), 11-7-57 (b); Cloth (c); 23-11-64 (h).

5. Messrs. Dilip Kumar Mukherjee, Tapan Kum Mukherjee and Ranjit Kumar Mukherjee carrying business under the trade name Gouri Stores, Brabourne Road, Calcutta-1 (a); 809A(RB) (Centra 8-4-60 (b); Paper, board (c); 20-11-64 (h).

6. Shri Rameshwarlal Khandelwal, Shri Madan Khandelwal and Shri Ghanshyamdas Khandelw (Partners) carrying on business under the trade nan Messrs. Khandelwal Co., 203/1 Harrison Roa Calcutta (a); 39A(RJ) (Central), 20-6-57 (b); Mi made and yardage cloths, salt and yarn, woolle goods, hosiery goods, silk goods, readymade ga ments, jeera and dhania (c); 23-11-64 (h).

7. Shri Gheorchand Rampuria, Shri Vijoyl Rampuria and Shri Vimal Singh ampuria (Partne carrying on business under the trade name Mess Gheor Chand Mahendra Kumar, 65 Cotton Stre Calcutta (a); 510A(RJ) (Central), 24-7-57 (b); Pi goods (c); 25-11-64 (h).

8. Messrs. Renuka Raha and Sudhir R (Partners) carrying on business under the trade n S. Raha, 60/F Kalicharan Ghose Road, Calcutta 879A(SH) (Central), 23-11-61 (b); 26-11-64 (h).

9. Messrs. Bimalendu Das, Puspa Das, Bibhuti Bhusan Das and Mohendra Nath Das carrying on business under the trade name Messrs. Universal Chemical Corporation, 35 Chittaranjan Avenue, Calcutta (a); 1197A(SL) (Central), 30-5-61 (b); 2-11-64 (e).

10. Shri Kalipada Dhar carrying on business under the trade name Messrs. K. P. Dhar & Co., 99A Bipin Behari Ganguly Street, Calcutta (a); 1484A(SL) (Central), 20-7-59 (b); Packing box, packing tape (c); 16-11-64 (h).

11. Messrs. Bajoria Agency (Private) Ltd., 44/2 Canal East Road, Calcutta (a); 14B(TL) (Central), 3-7-57 (b); Petroleum products, iron or steel scraps, kerosene oil, tea card board, paper, electric cables, tarpaulin and gunny bags, motor generators (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Rice, mustard oil (d); 23-11-64 (h).

S. K. BOSE, Commissioner.

No. 381C.T.– 3rd December 1964.–In pursuance of the provisions of sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms have been cancelled under sub-rule (4) of Rule 27A of the Bengal Sales Tax Rules :—

Serial No. of the declaration forms which have been cancelled under rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) D-019058 to D-019075 ..	Messrs. Biswanath & Co., 1 Mullick Street, Calcutta. AT/1076A.
(2) A-435453 to A-435455 ..	Messrs. Swastik Trading Co., 72 Canning Street, Calcutta. AT/3534A.
(3) C-129672 to C-129675 and C-129701 to C-129704.	Messrs. Victory Engineering Works, 40 Tangra Road. Calcutta-15. BH/360B.
(4) A-177320, B-246306 and B-246307.	Messrs. N. Ranjan & Brothers, Chowpatty, Alipurduar, Dist. Jalpaiguri. CB/701A.
(5) A-500682 to A-500705 and E-223100.	Messrs. The State Trading Corporation of India Ltd., 32 Dalhousie Square South, Calcutta-1. EL/284B.
(6) E-211999, A-453656 to A-453660, B-627951 to B-627955 and C-178440 to C-178442.	Messrs. Regal Steel Works, 21B Canning Street, Calcutta. LR/3568A.
(7) B-863606 to B-863610 ..	Shri Dilip Kumar Mukherjee, Tapan Kumar Mukherjee and Ranjit Kumar Mukherjee carrying on business under the trade name Gouri Stores, 36 Brabourne Road, Calcutta-1. RB/552A.
(8) B-170569 to B-170575	Messrs. Purna Chandra Kundu and Co., 53 Mahatma Gandhi Road, Calcutta. SL/1469A.
(9) A/9-402503, A/9-402505 and A/9-402450.	Messrs. Caltex (India) Ltd., 22 Chittaranjan Avenue, Calcutta. SL/1058A.

S. K. BOSE, Commissioner.

No. 385 C.T.—3rd December 1964.—In pursuance of the provisions of rule 11 of the Central Sales Tax (West Bengal) Rules, 1958, read with sub-rule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, it is notified for general information that the following declaration forms, have been cancelled under sub-rule (4) of the Rule 27A of Bengal Sales Tax Rules :-

Serial No. of the declaration forms which have been cancelled under Rule 27A(4) of the Bengal Sales Tax Rules, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N-304070 to N-304077 ..	Messrs. G. L. Sharma, Raniganj, District Burdwan. 393A(AS) (Central).
(2) N-564302 to N-564310 ..	Messrs. Ramchandra, Badridas, Barakar, Dist. Burdwan. 35B(AS) (Central).
(3) N-212097 to N-212100 ..	Messrs. Victory Engineering Works, 40 Tangra Road, Calcutta. 118B(BH) (Central).
(4) N/O-307005 to N/O-307010	Messrs. Jhumarmal Sampatrai, Borehat, Burdwan. 17A(BN) (Central).
(5) N-094895	Messrs. Gopi Krishna Kumar, P.O. Memari, Burdwan. 129A(BN) (Central).
(6) N/O-052583 to N/O-052600	Messrs. Kanshi Ram Vishwanath Nangani, 8/1 Balmukund Makar Road, Calcutta. 512A(MK) (Central).

S. K. BOSE, Commissioner.

No. 20104C.T. — 3rd December 1964. — Shri Satyendra Nath Banerjee, Commercial Tax Officer Grade II, of Chinabazar chrage, has been allowed earned leave for ten days from 21st December 1964 to 30th December 1964 under rule 167a()(i) of the West Bengal Service Rules, Part I.

No. 20217C.T. — 5th December 1964. — Shri Paritosh Dey, Commercial Tax Officer, Grade II, of Burdwan charge, has been allowed earned leave for ten days from 22nd October 1964 to 31st October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

S. K. BOSE, Commissioner,

The Calcutta Gazette

सत्यमेव जयते

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PART ID—Orders and Notifications issued by the Directorate of Commercial Taxes

GOVERNMENT OF WEST BENGAL

DIRECTORATE OF COMMERCIAL TAXES

WEST BENGAL

NOTIFICATIONS

No. 388 C. T.—8th December 1964. —In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act will liable to be cancelled with effect from the date noted against each of them under Rule 14 of the B. S. T. Rules 1941 are published for general information:—

Notes:—(a) Serial number, name, address, chief place of business and number of branches,

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date on which the registration certificate is due for cancellation.

1. Messrs. A. M. Bose and and P. C. Bagchi (Partners) carrying on business under the trade name L. Bose & Co., Kalimpong (a); DJ/297A, 9-2-46 (b); Woollen and cotton piece goods, yarns and hosieries, readymade garments both cotton and woollen, gramophone records and accessories, toilets and perfumes, tea, cigarettes, sports goods, radio receiving sets and relative accessories, lubricants, grease, lubricating oil, mobil oil, white oil, umbrella, paints, varnishes and confectionery, cycles, sewing machines and tinned provisions, dry batteries, torch lights, bulbs, rain coats, gumboots, rubber heels, hotwater bags, air beds, air pillows, air cushions rubber coats, wooden and steel furniture, fertilizers (d); 31-12-64 (e).

2. Messrs. Goberdhan Chandra Dutta, 249 Kalighat Road, Calcutta (a); AL/110A, 14-9-45 (b); Dhuti, sari, all sorts of textile goods (d); 30h Chaitra. 1371 B. S (e).

3. Messrs. Purna Chandra Dutta, 239 Kalighat Road, Calcutta (a); AL/114A, 13-11-45 (b); Dhuti, sari, handloom woven, cloth, shirting, readymade garments, hosiery goods, beddings, umbrella (d); 30th Chaitra, 1371 B. S, (e).

Explanatory notes,—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 389 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of newly registered dealers together with a description of the goods

covered by their registration certificates are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

1. Shri Shah Ata Hussain carrying on business under the trade name Messrs. Diamond Grill, 46/1A Diamond Harbour Road, Calcutta (a); AL/1050A, 30-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Cooked food and (ii) Prepared Tea (c).

2. Shri Sujoy Kumar Paul (Proprietor) carrying on business under the trade name Messrs. Sujoy Kumar Paul, 13/17 Orphangunge Market, Kidderpore, Calcutta-23 (a); AL/1051A, 2-12-64 (b); Ghee, cocoanut oil, groundnut oil, linseed oil and til oil (d).

3. Sarbasri Lala Harkishan Lal, Lala Kailash Chand, Lala Suresh Chand and Lala Saran Kumar (Partners) carrying on business under the trade name Fancy Leather Corner, 71 Canning Street, Calcutta (a); AT/4003A, 28-11-64 (b); Leather bags, belts, plastic bags, money bags, gallis, watch strap and buckles (d).

4. Dr. Paul Lohmann (India) Ltd., 23 Camac Street, Calcutta-16 (a); BH/3723A, 23-11-64 (b); Raw materials. Plant, machinery, spare parts and accessories. Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Fine chemicals, namely, acelates, benzoate, borates, citrates, chlorides, formates, gluconate, glycerophosphates, lactates, nitrates, oxalates, peroxides, phosphates, sulphates, tartarates, calamine and nirolin (c).

5. Shri Sarder Swaran Singh carrying on business under the trade name Messrs. Raj Motors, 38 Panditia Road, Calcutta-29 (a); BH/3725A, 30-11-64 (b); Raw materials. Machinery. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Motor vehicle body and timber planks (c); Timber planks (d).

6. Bengal Linn (Industrial Furnance) Ltd., 41 Chowringhee Road, Calcutta-16 (a); BH/3726A, 30-11-64 (b); Raw materials. Plant, machinery, spare parts and accessories. Consumable stores, viz., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Furnaces, power plant, reservoirs, tanks, machinery, tools, utensils, appliances, apparatus (c).

7. Messrs. Sonelal Sharma and Motilal Sharma carrying on business under the trade name Messrs. Sharma Timber Works, 27 Shyama Prosad Mukherjee Road, Calcutta (a); BH/3727A, 1-12-64 (b); Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Wooden furniture, doors, window, parts of door and window, cable drum and packing boxes (c); Sized timber (d).

8. Sm. Saraswati Gupta (Proprietress) carrying on business under the trade name Messrs. Jay Bharat Mistanna Bhandar, Station Bazar, Burdwan, Station Bazar, Burdwan (a); BN/1445A, 20-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Sweetmeat and nontas (c).

9. Shri Bhai Chand Dwarkadas (Proprietor) carrying on business under the trade name Messrs. Unique Tea Co., B. C. Road, Barabazar, Burdwan (a); BN/1446A, 24-11-64 (b); Tea (d).

10. Sarbasri Satya Ranjan Biswas, Gopal Chandra Ghose, Janardhan Chandra Dey and Devendra Nath Paul (Partners) carrying on business under the trade name Messrs. S. R. Biswas, 71 Dhaldighi Road, Burdwan (a); BN/1447A, 30-11-64 (b); (1) Raw materials. (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Coal, coal-tar and wires. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Bricks and jhama (c).

11. Shri Biswa Nath Dutta carrying on business under the trade name Messrs. Dutta Cycle Works, Murshidabad (a); BR/789A, 27-11-64 (b); Cycle and cycle parts (d).

12. Shri Lachmi Narayan Agarwalla carrying on business under the trade name L. N. Agarwalla, Bhatpara, Kalchini, Dist. Jalpaiguri (a); CB/1010A, 2-12-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Logs, timber, sawn timber and sleepers (c).

13. Shri Sulak Shman Singh carrying on business under the trade name New Carpentry Works, 64 Chittaranjan Avenue, Calcutta (a); CL/3785A, 25-11-64 (b); Timber, plywood, hard boards, glass, mirror, polish, screw, rexine, dunlopillo, furniture paint, hinges, brass and steel furniture fittings. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Wooden furniture (c).

14. Reserve Bank of India carrying on business under the trade name Reserve Bank of India, 8 Council House Street, Calcutta (a); EL/3677A, 30-11-64 (b); Silver bars (d).

15. Messrs. A. K. Kundu, P. C. Kundu, P. K. Kundu, S. K. Kundu and Sukumar Kundu carrying on business under the trade name Kundu Brothers, Shanpur, Sibtala, P. O. Dassnagar, Howrah (a); HW/2860A, 27-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use

in the actual process of manufacture of the goods named below for sale: (i) Machine, machine parts and sockets (c).

16. Shri Shamu Ram Shaw carrying on business under the trade name Messrs. Sahoo & Brothers, 124 I.R. Belilious Lane, Howrah (a); HW/2861A, 27-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal and coke. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Brass and aluminium castings (c).

17. Messrs. Arjun Singh and Jagdish Singh carrying on business under the trade name Batra Pen Industry, 8 Bhairab Dutta Lane, Salkia, Howrah (a); HW/2862A, 28-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Fountain pen and parts thereof (c).

18. Shri Noor Islam Khan carrying on business under the trade name Messrs. National Electric Service, 140/8 Carry Road, Chatterjee Hat, Howrah (a); HW/2863A, 28-11-64 (b); Radio, radio parts, fan, cycle, sewing machine, furniture and musical instruments (d).

19. Messrs. Jit Kumar Shaw and Shew Kumar Shaw carrying on business under the trade name Jit Kumar Shaw & Brothers, 14/15 Chintamoni Dey Road, Howrah (a); HW/2864A, 30-11-64 (b); M. s. rounds and rods (d).

20. Shri Sailendra Nath Mondal carrying on business under the trade name Messrs. S. N. Mondal & Co., Sanpur, Sachasipara (South), P. O. Dassnagar, Howrah (a); HW/2865A, 30-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Grease and oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Machine tools, spare parts of machinery, jute and cotton mill spare parts (c).

21. Messrs. Joginder Singh and Trilok Singh carrying on business under the trade name J. M. Rice Screen Works, 8 K. D. Jalan Road, Howrah (a); HW/2866A, 30-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Diesel oil, mobil oil, kerosene oil and coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Rice huller screen (c).

22. Shri Sarat Ch. Dhara carrying on business under the trade name Messrs. S. C. Dhara & Sons, 11 I.R. Belilious Lane, Howrah (a); HW/2867A, 30-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Pipe fittings, cocks and valves (c).

23. Shri Mrintunjoy Bodhok carrying on business under the trade name Messrs. M. G. Engineering Works, 253C Panchanantala Road, Howrah (a); HW/2868A, 1-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Grease and oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Socket heads, screw, washer, bush bolts, nuts and other small machine parts (c).

24. Messrs. N. C. Dutta and S. K. Dutta carrying on business under the trade name Messrs. Dutt Sons Engineering Co., 1 Sreebash Dutta Lane, Howrah (a); HW/2869A, 2-12-64 (b); Steel casting materials, ball bearing and pattern (d).

25. Shri Chittaranjan Mondal carrying on business under the trade name Messrs. C. R. Mondal, 115 Brindaban Mullick Lane, Howrah (a); HW/2870A, 3-12-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below for sale: (i) Water fittings, cock valves, sluice valves, strainers and wheel valves (c).

26. Messrs. Sankar Chandra Kanrar, Gopal Chandra Kanrar and Naba Kumar Kanrar carrying on business under the trade name Kanrar & Co., 17 Maharshi Debendra Road, Calcutta (a); JK/3371A, 30-11-64 (b); Iron and steel bars, angles, joists, rounds, flat, channel, sheets, squares, tees (d).

27. Messrs. Madan Mohan Burman, Tarulata Burman, Debdas Das and Kalipada Burman (Mondal) (Partners) carrying on business under the trade name Messrs. Burman & Das Metal Industries, Matiari, Nadia (a); KR/2093A, 3-12-64 (b); Raw materials, Consumable stores, viz., Coal, acid, borax, mobil oil. Provided that all goods for which exemption from payment of sales tax claimed are intended for use in the actual process of manufacture of the goods named below: (i) Brass and copper screw cutting rods and wires (c).

28. Sm. Kanak Gargari carrying on business under the trade name Associated Enterprisers (Regd.), 12 Netaji Subhas Road, Calcutta (a); LR/3623A, 21-11-64 (b); Cold-rolled corrugated defective coils ends (d).

29. Sarbasri Bhagwan Das Somani, Hari Ram Somani and Sm. Bimala Devi Maheshwari carrying on business under the trade name Universal Supply Agency, 12 Netaji Subhas Road, Calcutta (a); LR/3624A, 21-11-64 (b); (1) Bush, (2) Screw, (3) Rivets, (4) Gear, (5) Pinion, (6) Coller, (7) Spindle, (8) Shaft, (9) Quardrant, (10) Ring, (11) Rectangular, (12) Pulley, (13) Pin, (14) Coupling, (15) Cover, (16) Distance piece, (17) Plunger, (18) Metal plate, (19) Tongs, (20) Vane, (21) Nozzle, (22) Sigma blade liver, (23) Nut, (24) Housing, (25) Fan, (26) Switch, (27) Cap, (28) Grease seal, (29) Bearing, (30) Contract, (31) Bolt, (32) Barrel, (33) Plug, (34) Stick, (35) Cap dogs, (36) Gear box, (37) Cawl, (38) Guide, (39) Cast iron, (40) Valve, (41) Steel blank, (42) Cam, (43) Keys, (44) Pipe, (45) Drum, (46) Handle, (47) Glass, (48) M. s. rod, (49) Trigger, (50) Cast steel, (51)

Rectangular bar, (52) Gasket, (53) Washer, (54) Looking piece, (55) Insulator, (56) Rotor, (57) Wheel, (58) Injector, (59) Copper alloy, (60) Under piece (d).

30. The Loewy Engineering Company Limited carrying on business under the trade name The Loewy Engineering Company Limited, B4 Gillander House, Netaji Subhas Road, Calcutta, Additional place of business, 6 Church Lane, Calcutta (a); LR/354B, 23-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Bolts, (ii) Nuts (c); Bolts, nuts, cable tray brackets, fish plates, flexible connections, washers, rivets, block tin, wired glass, lead flashing, copper bus bars (d).

31. Shri Gobinda Lal Das carrying on business under the trade name National Enterprise, 37 Netaji Subhas Road, Calcutta (a); LR/3625A, 25-11-64 (b); Brass rod, drill bits, stainless steel rod, diamond powder, g. i. pipe socket, copper flexible wire, porcelain pipe, aluminium pipe, lawn mower, machine screws, g. i. bend, sly wrench, hand grinding (d).

32. Sarbasri Satyanarayan Kokra, Satyanarayan Agarwal, Radheshyam Agarwal and Mangat Ram Agarwal carrying on business under the trade name National Pipe Fittings Store, 21B Canning Street, Calcutta (a); LR/3626A, 25-11-64 (b); Bend, socket, tee, elbow, union, plug, flange nipple (d).

33. Shri Bishwanath Keshan carrying on business under the trade name Messrs. Ashoke Industrial Suppliers, 22B Rajendra Mullick Street, Calcutta-7 (a); MK/3819A, 27-11-64 (b); (1) Raw materials: Timber. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Sized timber for sale (c); Timber (d).

34. Shri Dilip Kumar Banerjee carrying on business under the trade name Messrs. Veneer Industries, 20 Harish Neogi Road, Calcutta (a); MK/3820A, 28-11-64 (b); (1) Raw materials: Timber, casin, caustic soda, rexine, hardware. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Plywood and veneer for sale (c).

35. Md. Farooque carrying on business under the trade name Messrs. Tara Casting Works, 41 Madan Mohan Burman Street, Calcutta (a); MK/3821A, 28-11-64 (b); (1) Raw materials: Brass and copper scraps. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass and copper casting for sale (c).

36. Shri Paras Chand Surana carrying on business under the trade name Messrs. Paras Card Board Box Mfg. Co., 13A Ramesh Dutta Street, Calcutta (a); MK/3822A, 28-11-64 (b); (1) Raw materials: Glue. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Card board boxes for sale (c).

37. Shri Idris Khan carrying on business under the trade name Messrs. Labourers Glass Works, 226/A Bagmari Road, Calcutta (a); MK/3823A, 28-11-64 (b); (1) Raw materials: Broken glass. (3) Consumable stores: Coal and woods. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of the manufacture of the goods named below: Glass containers for sale (c).

38. Shri Ram Chandra Prasad Gupta carrying on business under the trade name Messrs. Bharat Steel Metal Works, 58 Kailash Bose Street, Calcutta (a); MK/3824A, 30-11-64 (b); (1) Raw materials: B. p. sheets, g. p. sheets, m. s. block sheets. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Iron towas, gur storage pan, irrigation doles for sale (c).

39. Shri Panna Lal Jaiswal, Shri Hira Lal Jaiswal, Shri Jawahar Lal Jaiswal and Shri Ratan Lal Jaiswal carrying on business under the trade name Messrs. J. Ratan & Brothers, 225 Cornwallis Street, Calcutta (a); MK/3825A, 30-11-64 (b); Electric motors, air compressor, pressure gauge, s. a. h. p. standard engine complete with electric fly-wheel, standard tools and accessories, air hose, electric starter, air compressor, valves and springs (d).

40. Shrimati Kanak Probha Basu carrying on business under the trade name Messrs. Calcutta Type Foundry, 32/1A Gora Chand Bose Road, Calcutta (a); MK/3826A, 30-11-64 (b); (1) Raw materials: Lead and type metal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Types for sale (c).

41. Shri Sushil Kumar Pratihar carrying on business under the trade name Sushil Kumar Pratihar, Chandrakona Road, P. O. Satbankura, Midnapore (a); MN/1770A, 20-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Sal poles and fire-wood (c).

42. Shri Ramlal carrying on business under the trade name Ramlal Choudhury & Co., P. O. Jhargram, Dist. Midnapore (a); MN/1771A, 21-11-64 (b); nil (c); Sal poles and fire-wood (d).

43. Shri Ram Chandra Parya carrying on business under the trade name Ram Chandra Parya, Baijapur, P. O. Sofiabad, P.-s. Contai, Midnapore (a); MN/1772A, 25-11-64 (b); (1) Raw materials, (3) Consumable stores, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: Bricks (c).

44. Messrs. Sagarmal Malpani, Parmeshwarlal Saboo carrying on business under the trade name Malpani Dresses, 218 Mahatma Gandhi Road, Calcutta (a); MR/2766A, 30-11-64 (b); (1) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal of the goods named below: (i) Readymade garments (c).

45. Messrs. Durgabala Paul, Santosh Kumar Paul, Prafulla Kumar Paul and Nirmal Kumar Paul carrying on business under the trade name Neo Machine Tools Corporation, 51A Jyotish Roy Road, Calcutta-53 (a); PG/3128A, 20-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Machine oil, lubricating oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Lathe and its spare parts (c).

46. Shri Ajit Kumar Mazumder carrying on business under the trade name Ajit Mazumder & Co., 28/3 Dhakuria Station Road, Calcutta-31, 46/14 Babu Bagan Lane, Calcutta-31 (a); (a); PG/204B, 21-11-64 (b); M. s. rods, m. s. flats and m. s. sheets (d).

47. Messrs. Salil Chandra Roy and Salil Kumar Maity carrying on business under the trade name Ionic Finimatic, 5/1 Jagannath Ghosh Road, Calcutta-31 (a); PG/3129A, 21-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machinery parts from ferrous and non-ferrous metals (c).

48. Messrs. Ranendra Kumar Sinha and Dipali Das carrying on business under the trade name Emeco, 290/5 Prince Anwar Shah Road, Calcutta-33 (a); PG/3130A, 24-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Machines and machine parts (c).

49. Shri Ajit Kumar Das carrying on business under the trade name A. Dass & Co., 4/2 Ram Road, Calcutta-8 (a); PG/3131A, 26-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., machine oil. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Gear lever handle, control rod, damper pad bush and ball joint for use in automobile (c).

50. Shri Jainti Prasad, A. D. Zimpre and Sm. Sugan Devi carrying on business under the trade name Messrs. Traxon's, 4 Chandni Chawk Street, Calcutta (a); SL/4273A, 25-11-64 (b); Spare parts, machineries of diesel and petrol engines (d).

51. Messrs. Bell Punch (India) (Private) Ltd., 3/1 Chowringhee Square, Calcutta, Calcutta (1) (a); SL/335B, 25-11-64 (b); Raw materials, Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Spare parts and accessories of ticket printing presses of ticket issuing machines, paper tickets, canteen coupons and admission tickets, printing blocks and stereos (c); Ticket issuing machines, ticket printing machines (d).

52. Shri Padam Chand Poddar carrying on business under the trade name Messrs. The Prosperous Automobiles, 5 Sooterkin Street, Calcutta (a); SL/4274A, 26-11-64 (b); Motor parts, grease, motor oil, lubricants, v. belts, motor bulbs (d).

53. Shri Nilmoni Mitra (Proprietor) carrying on business under the trade name Enkay Enterprises, 62A Durga Charan Doctor Road, Calcutta (a); TL/2865A, 28-11-64 (b); (1) Raw materials, (2) Plant, machinery spare parts and accessories, (3) Consumable stores, e.g., D. a. and oxygen. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Fabricated steel and iron frames, m. s. tanks, gas plant chamber, shackle bolts, nuts, u. bolts and nuts and silencer mufflar and tail pipe, nozzles, c. i. disc for clutch, c. i. oil cup (c).

S. K. BOSE, Commissioner.

No. 390 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers whose registrations under the Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of amendment.

1. The Britannia Biscuit Co. Ltd., 15 Taratalla Road, Calcutta-53 (a); AL/120A, 27-9-41 (b); (A) Pickles, vinegar, curry powder, curry paste, mango flake, pudding, cake confectionery and allied products in packed container after the words "Prepared Tea" (c); 1-12-64 (e).

2. Sarbasri Dhirendra Nath Dey, Joydeb Kumar Dey and Anil Kumar carrying on business under the trade name Messrs. Dhirendra Nath Dey & Bros., 106 Kalibazar, Kidderpore, Calcutta-23 (a); AL/3A, 18-9-41 (b); (A) Tooth paste, battery, razor blade, refined oil, groundnut oil, til oil, groundnut, mantles of hasack and day lights (d); 2-12-64 (e).

3. M. M. Banerjee and S. C. Mukherjee carrying on business under the trade name Messrs. Model Electric Oil Mill, 114/6 Hazra Road, Calcutta (a); AL/298A, 21-9-41 (b); (A) Saffola (d); 3-12-64 (e).

4. Messrs. South Calcutta Press (Private) Ltd., 15 Basanta Bose Road, Calcutta-26 (a); AL/1005A, 5-5-64 (b); (A) Locks, chalk, rubber stamp, stamp rock, register books, files, calling bell, ink stand, envelopes, gum (d); 3-12-64 (e).

5. Shri Fani Prosad Singh and Shri Mani Prosad Singh carrying on business under the trade name Howrah Steel & Wire Products, 59 Canning Street, Calcutta (a); AT/3755A, 31-5-61 (b); (A) Galvanized wire after mild steel wire (c); 28-11-64 (e).

6. Shri Kanyalall Dugar carrying on business under the trade name Dugar & Company, 2 Portuguese Church Street, Calcutta (a); AT/3932A, 9-10-63 (b); (A) Pick-up, knob and cartridge, leather case for camera and radios (d); 28-11-64 (e).

7. Shri K. B. Chatterjee and Shri S. K. Chowdhury carrying on business under the trade name United Trades Agency, (S) 34 Armenian Street, Calcutta (for) 39 Armenian Street, Calcutta (a); AT/1156A, 29-9-41 (b); (D) Chemicals (d); 30-11-64 (e).

8. Shri Tolaram Bothra carrying on business under the trade name Tolaram Bothra, 40A Armenian Street, Calcutta (a); AT/1675A, 21-5-46 (b); (A) Umbrella ribs (d); 30-11-64 (e).

9. (S) Shri Hiralal Daga, Shri Bhikamchand Daga, Shri Punamchand Daga, Shri Indar Chand Daga and Shri Premraj Daga carrying on business under the trade name Motilal Meghraj (for) Shri Motilal Daga, Shri Hiralal Daga, Shri Bhikamchand Daga, Shri Punamchand Daga, Shri Indar Chand Daga and Shri Premraj Daga carrying on business under the trade name Motilal Meghraj, 29/30 Armenian Street, Calcutta (a); AT/188B, 4-10-60 (b); 30-11-64 (e).

10. Messrs. V. S. Perumal Pillai, S. Arumnachalam Pillai and N. Kamalammal carrying on business under the trade name The Malabar Coir Dealers, 12 Amratola Lane, Calcutta (a); AT/3604A, 30-9-59 (b); (A) Jute twine, jute webbing, sisal rope (d); 3-12-64 (e).

11. Shri Srish Lall Saha Chowdhury, Shri Gopeswar Saha Chowdhury, Shri Narayan Chandra Saha Chowdhury, Shri Madhu Sudan Saha Chowdhury, Shri Gokul Chandra Saha Chowdhury carrying on business under the trade name Messrs. Ram Kanai Stores, 3, 4 & 5 Lake Road Market, Ballygunge, Calcutta (a); BH/2040A, 17-2-51 (b); (A) Woollen blankets and woollen wrappers namely malida, tush, ladies scarf, doroka shawl (d); 20-11-64 (e).

12. Labhshanker Ramnarayan Joshi, Brijlal Ramnarayan Joshi, Amratlal Ramnarayan Joshi, Pravin Chander Kantilal Joshi and Sm. Taragauri Joshi carrying on business under the trade name Messrs. Laxmi Trading Corporation, 6B Prannath Pandit Street, Calcutta-25 (a); BH/3691A, 31-8-64 (b); (A) Bolts and nuts, sealing wire, washer, shackle insulator (d); 21-11-64 (e).

13. (S) Messrs. De Luxe (Private) Ltd. (for) Messrs. De Luxe Ltd., (S) 34/1R Ballygunge Circular Road, Calcutta-19 (for) 34/1J Ballygunge Circular Road, Calcutta-19 (a); BH/161B, 17-3-51 (b); 21-11-64 (e).

14. (S) Messrs. Indian Oil Corporation Ltd. (Marketing Division) (for) Messrs. Indian Oil Co. Ltd., P-64 Dr. Sundari Mohan Avenue, Calcutta-14 (a); BH/347B, 17-1-64 (b); 23-11-64 (e).

15. Messrs. Krishna Kumari Gambhir and Usha Kumari Malhotra carrying on business under the trade name Messrs. Lakshmi Rubber Industries, 3A Tangra 2nd Lane, Calcutta-46 (a); BH/3396A, 7-6-62 (b); Insert Rubber shoes, rubber shoe parts, canvas shoes, rubber sheetings after the words "goods named below" (c); 24-11-64 (e).

16. Shri Nitai Chatterjee carrying on business under the trade name Messrs. Quick Process, (S) 175B Lower Circular Road, Calcutta (for) 7 Esplanade East, Calcutta (a); (S) BH/3724A (for) EL/3437A (b); 27-11-64 (e).

17. Shri Debi Shaw carrying on business under the trade name Messrs. Debi Shaw, 5 South Tangra Road, Calcutta (a); BH/3712A, 10-1-64 (b); (A) Zinc dross, lead ash, zinc ash (d); 28-11-64 (e).

18. (S) Messrs. Mohammad Abdullah, Gulam Nabi and Abdul Salam carrying on business under the trade name Messrs. Ali Joo Furriers (for) Messrs. Ali Joo Furriers, 17 Park Street, Calcutta-16 (a); BH/1485A, 20-4-49 (b); 30-11-64 (e).

19. (S) Messrs. Gangully, Bhaduri & Co. (Private) Ltd. carrying on business under the trade name Syno-Chem-Laboratories (for) Shri Manasha Charan Ganguly (Proprietor) carrying on business under the trade name Syno-Chem-Laboratories, 46/1 Shamsul Road, Calcutta (a); BH/3107A, 6-10-59 (b); 30-11-64 (e).

20. Messrs. Industrial Electrical Installations (Private) Ltd., 37/1/A Garcha Road, Calcutta-19 (a); BH/3405A, 25-7-62 (b); (A) Electric cables, electric fans, electric motors and transformers, electric switch gear and fuse gear, electric lamps (d); 2-11-64 (e).

21. (S) Sarbasri Chandra Mohon Dutta and Indra Mohon Dutta (Partners) carrying on business under the trade name Messrs. Rakha Hari Dutta & Sons, Burdwan (for) Messrs. Rakha Hari Dutta & Sons, B. C. Road, Burdwan, Additional place of business: (i) Borehat, Burdwan and (ii) Burrabazar, Burdwan (a); BN/1444A (for) BN/6B (b); (A) Dokta, agarbati (stick resin), (D) Stationeries, matches, kerosene, cigarettes, confectionery, oilman store, glassware, glass bungles, monihari, general merchandise, vegetable ghee, manufactured tobacco (d); 20-11-64 (e).

22. Shri Lakshan Chandra Paul carrying on business under the trade name Messrs. H. L. Paul & Sons, Khagra, Murshidabad (a); BR/75A, 8-9-42 (b); (S) Raw materials. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Brass wares, bell-metal wares and utensils (for) Metal scraps, khoots and scraps (c); (A) Fancy enamelled, e. p. n. s. wares, g s. polish, stainless steel utensils and utensils (d); 30-11-64 (e).

23. (S) Shri Surendra Nath Saha, Shri Sadhan Chandra Saha and Shri Sushil Kumar Saha carrying on business under the trade name Messrs. Kohinoor Biri Factory (for) Messrs. Kohinoor Biri Factory, Guriahati, Cooch Behar (a); CB/29B, 12-1-55 (b); 30-11-64 (e).

24. Sarbasri Shivbhagwan Toshniwal and Dalam Chand Bhandari carrying on business under the trade name Ideal Trade Corporation, 134/1 Mahatma Gandhi Road, Calcutta (a); CL/3753A, 2-9-64 (b); (A) Gravels, lime (d); 20-11-64 (e).

25. Messrs. Dolatrai Himatlal Mehta and Pravinchandra Mohanlal carrying on business under the trade name The Metal Parts Manufacturing Co., 36 Ezra Street, Calcutta (a); CL/3601A, 3-9-63 (b); (A) Electrical goods, (D) Kit-kart fuse, fuse board chambers, electrical wires (d); 21-11-64 (e).

26. (S) Messrs. N. R. Punjabi, L. V. Punjabi, S. R. Punjabi and Damayanti Debi carrying on business under the trade name Srichand & Bros. (for) Messrs. Srichand & Bros., 149 Lower Chitpur Road, Calcutta (a); CL/205B, 2-12-58 (b); (A) Ball pen after the word "Plastic goods" (c); (A) Ball pen (d); 21-11-64 (e).

27. (S) Shri Suman Bhai Shah carrying on business under the trade name Messrs. Suman & Co. (for) Suman Bhai, Mrs. Bharati Mehta and K. L. Singha carrying on business under the trade name Messrs. Suman & Co., 12 Lower Chitpur Road, Calcutta (a); CL/2901A, 12-4-58 (b); 25-11-64 (e).

28. (S) Shri Srichand Bajaj, Mohini Bajaj and Amratlal Bajaj carrying on business under the trade name Messrs. Ideal Electric Company (for) Messrs. Ideal Electric Company, 12B Lower Chitpur Road, Calcutta (a); CL/2893A, 28-3-58 (b); 26-11-64 (e).

29. (S) Ziaul Haq (Proprietor) carrying on business under the trade name The Perfume Supply Agency (for) Messrs. The Perfume Supply Agency, 6 Colootola Street, Calcutta (a); CL/2341A, 30-4-52 (b); 26-11-64 (e).

30. Messrs. The Durlabh Metal Industries (Private) Ltd., 83 Old Chinabazar Street, Calcutta (a); CR/3509A, 28-10-64 (b); Consumable stores, (A) After the word "Nil" Caustic soda, fossico degasa, nisadal, mobil oil, lubricating oil, cutting oil, grease, hard coke and soft coke, kerosene oil and distilled water (c); 27-11-64 (e).

31. Messrs. Jagdish Prosad Swaika and Suwalal Swaika carrying on business under the trade name Union Stores Supplies, 1 Bonfield Lane, Calcutta (a); CR/3257A, 9-2-61 (b); (A) Shuttle cover and tips, chains and sprockets (d); 27-11-64 (e).

32. (S) Shri Ismail and Shri Abbas Ahmedalli carrying on business under the trade name Bombay Trading Co. (for) Shri Ismail (Proprietor) carrying on business under the trade name Bombay Trading Co., 9 Clive Row, Calcutta-1 (a); CR/3028A, 30-7-60 (b); 27-11-64 (e).

33. Shri Dinesh Kumar Roy and Shri Dilip Kumar Chatterjee carrying on business under the trade name Roy & Son, 77 Netaji Subhas Road, Calcutta (a); CR/2255A, 8-11-52 (b); (D) Hardware, (A) Pipe and pipe fittings, valves, cocks, joist, channel, rod, angle, flat, nuts, washers, rivets, screws, nail, wire, bolts, tungsten steel, file, drill, wire nettings, wrench, spanner, pipe-cutter, vice, spirit level, screw driver, foot rule, micrometer, punch, chisel, calippers, hammer, 'v' block, pulley block, pull life, belt, belt fastener, divider, pinion, pick axe, chuck, jug, pliers, blow lamp, emery cloth, sand paper, paint, varnish, linseed oil, tarpentine oil, wax, wire rope, asbestos rope, mill board, ebonite, bakelite, masonite, steam jointing, grinding paste, aluminium ingot, rubber goods, crucible, shovel, canvas, pipe-die, g. m. ingot, coir rope, clip, hydraulic test pump, zinc sheet, lead sheet, copper sheet, milliken lubricated plug valves, sluice valve crane type, hackshaw blade, semi-rotary pump (d); 30-11-64 (e).

34. Shri Dinesh Kumar Roy and Shri Dilip Kumar Chatterjee carrying on business under the trade name Roy Chatterjee & Co., 77 Netaji Subhas Road, Calcutta (a); CR/2784A, 16-7-58 (b); (D) Hardware goods, (A) Pipe and pipe fittings, valves, cocks, joist, channel, rod, angle, flat, nuts, washers, rivets, screws, nail, bolts, tungsten steel, file, drill, wire-nettings, wrench, spanner, pipe-cutter, vice, tap, spirit-level, screw driver, foot rule, micrometer, punch, chisel, calippers, hammer, 'v' block, pulley block, pull lift, belt, belt fastener, divider, pinion, pick axe, chuck, jug, pliers, blow lamp, emery cloth, sand paper, paint, varnish, tarpentine oil, wax, wire rope, asbestos rope, mill board, ebonite, bakelite, masonite, steam jointing, grinding paste, aluminium ingot, rubber goods, clip, crucible, g. m. ingot, hydraulic test pump, zinc sheet, lead sheet, copper sheet, milliken lubricated plug valves, sluice valve crane type, hacksaw blade (d); 30-11-64 (e).

35. Shri Hem Chandra Dutta, Sm. Sishu Bala Dutta, Sm. Meera Dutta, Shri Sunil Kumar Dutta and Shri Nikhil Kumar Dutta carrying on business under the trade name S. B. Hardware Company, 89 Netaji Subhas Road, Calcutta (a); CR/1850A, 18-6-47 (b); (D) Hardware, railway stores, (A) Bolts, nuts, washers, rivets, cotters, spikes, studs, chisels, door rings, lockers, springs, closers, blowers, drills, compasses, callipers, fish plates, crosses, emery paper, emery cloth, files, hackshaw blades, measuring rods, hinges, handles, level crossing gate, packing hooks, hammers, beltings, lamps, lanterns, keys, wires, nails, pins, pipes, pipe fittings, hose, hose clips, piston rods, ropes, clips, clamps, chains, rexines, resistance, rods, bars, screws, saws, spanners, spirit levels, shovels, strainers, screw drivers, tapes, wire nettings, wrenches, vice, grinding wheels, ridges, nipples, cables, plugs, pumps, shaftings, tommy bars, tightening clips, bushes, chalk, machines, carriage and wagon fittings, cotton waste, paint, varnish, tar, shear blades, joist, angle, channel, sheet, plate, strips, sections, pliers, basket bucket, mug, jug, kodali, soil pipe, rain water pipe, sanitary equipments, springs, reservation card holders, name plate, grease, soap, solutions, asbestos, coir, twine, phenyle, grills, furniture, expanded metal, glass, packing pieces, pulley, nipples, oil cans, fibres, hoops, buckles, machine oil, fuel oil and coke, turpentine oil (d); 1-12-64 (e).

36. Messrs. Bishansarup Shrinarayan Agarwal, Surajnarayan Shrinarayan Agarwal, Chandratan Shrinarayan Agarwal and Sushil Kumar Shrinarayan Agarwal carrying on business under the trade name Ram Chand Shrinarayan, 1 Bonfield Lane, Calcutta (a); CR/3247A, 20-6-64 (b); (A) Die castings (d); 1-12-64 (e).

37. Messrs. Krishna Mohon Ghosh and Mohit Kumar Ghose carrying on business under the trade name Rana & Co., 133 Biplabi Rash Behari Basu Road, Calcutta (a); CR/3512A, 14-11-64 (b); (A) Tools (d); 2-12-64 (e).

38. (S) Messrs. Dhon Krishna Daw, Samarendra Krishna Daw and Arun Krishna Daw carying on business under the trade name Nursing Chandra Daw & Co. (N. C. Daw & Co.) (for) Shri Dhon Krishna Daw (Proprietor) carrying on business under the trade name Nursing Chandra Daw & Co. (N. C. Daw & Co.), 9 Dalhousie Square East, Calcutta (a); EL/3293A, 19-11-41 (b); 28-11-64 (e).

39. Messrs. Westofen GMBH carrying on business under the trade name Westofen GMBH, 21 Court House Street, Calcutta (a); EL/3651A, 1-5-64 (b); (A) Fabricated covers and cover carriage for

soaking pit, paint open mesh floor gratings, electrical distribution board, mineral wool, asbestos twisted yarn packing, steel, mortar, magnesite and silica, cement and mixture, ramming and filling mass, cables, electrical earthing materials, copper strips, erection materials for process measuring and control instruments, electrical components, electrical equipments (d); 2-12-64 (e).

40. (S) Shri Murari Mohon Nandi, Shri Panchkari Nandy, Shri Biswanath Nandy, Shri Nemai Chandra Nandy and Shri Shiva Das Kundu carrying on business under the trade name Messrs. The Wellington Hardware Stores (for) The Wellington Hardware Stores, (S) 24 Bhagwan Chatterjee Lane, Howrah (for) 20 Wellington Street, Calcutta, Calcutta (1) (a); (S) HW/213B (for) SL/233B (b); 27-11-64 (e).

41. Shri Soumyendra Nath Banerjee carrying on business under the trade name Messrs. Howrah Iron and Engineering Co., 49 Kali Banerjee Lane, Howrah (a); HW/177A, 25-9-41 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Break beams, break block adjuster, wagon components and p. w. materials (c); 27-11-64 (e).

42. (S) Shri Inder Pratap Bhasin and Shrimati Vidya Bhasin carrying on business under the trade name United Chemical Works (for) Shri Jagdish Chandra Bhasin carrying on business under the trade name Messrs. United Chemical Works, 1 Duffer Street, Liluah, Howrah (a); HW/2023A, 29-5-59 (b); 28-11-64 (e).

43. Messrs. Bulloo Bhagat, Pyara Singh and Ramesh Chandra Ghose carrying on business under the trade name Bengal Tube Co., 14/1 Kundan Lane, Liluah, Howrah (a); HW/2759A, 6-6-64 (b); (A) Pipe fittings (d); 30-11-64 (e).

44. Sm. Raj Kumari Devi carrying on business under the trade name M. Paul Wire Products, 95 Chakpara Road, Liluah, Howrah (a); HW/2313A, 20-9-61 (b); Insert P. v. c. flexible electrical wires after the word pipes (c); (A) P. v. c. flexible electrical wires (d); 30-11-64 (e).

45. (S) Messrs. Santlal Luhariwala, Ram Chandra Agarwala, Radha Kishan Agarwala and Jagdish Chandra Agarwala carrying on business under the trade name Ram Chandra Radhakishan (for) Messrs. Santlal Luhariwala, Ram Chandra Agarwala, Radha Kishan Agarwala (Partners) carrying on business under the trade name Ram Chandra Radha Kishan, 132 Cotton Street, Calcutta (a); JK/219B, 16-1-56 (b); 27-11-64 (e).

46. Messrs. Naraindas Agarwalla, Virbhan Agarwal, Kidernath Agarwal and Ratan Lal Agarwal carrying on business under the trade name Bengal Pipe Industries, 9 Jagmohan Mullick Lane, Calcutta (a); JK/3307A, 23-12-63 (b); (A) Black pipe, conduit pipes after the word G. i. pipe (c); (A) G. i. pipe, conduit pipe and black pipe (d); 27-11-64 (e).

47. Messrs. Satyanarain Poddar and Shyam Sundar Saraf carrying on business under the trade name Satya Narain Shyamsundar, 71 Burtolla Street, Calcutta (a); JK/2773A, 9-10-56 (b); (A) Hessian bags and cloth, sacking cloth, gunny bags, jute twine and yarn (d); 30-11-64 (e).

48. Messrs. Atmaram Mohipal, Devkinandan Mohipal, Shyamlal Mohipal, Roshanlal Mohipal, Kanahiyalal Mahipal, Mahes Chand Mahipal and Champalal Mahipal carrying on business under the trade name Ramlal Shyamlal, 4 Narain Prosad Babu Lane, Calcutta (a); JK/2833A, 12-8-57 (b); (A) Jute twine and hessian cloth (d); 1-12-64 (e).

49. Messrs. Sington Tea Co. (1946) Ltd., 5 Clive Row, Calcutta (a); LR/147B, 27-11-46 (b); (A) E.g., Coal, fuel, machine oil, lubricants, hessian cloth, coir tea leaf bag after the words Consumable stores, (D) Viz. after the words Consumable stores and Tea seeds for use in the actual process of manufacture of the goods named below: (i) Tea (c); 20-11-64 (e).

50. Shri Mohindra Kumar Chopra and Sm. Saralarani Chopra carrying on business under the trade name Messrs. Mohindra Kumar & Co., 5B Clive Ghat Street, Calcutta (a); LR/2770A, 3-7-57 (b); (A) M. s. rounds and rods (d); 21-11-64 (e).

51. Bank Sangha (Private) Ltd., 15 Clive Row, Calcutta (a); LR/1945A, 30-8-50 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Tea chest metal and fittings (c); 21-11-64 (e).

52. Kamarhatty Co. Ltd., 4 Clive Ghat Street, Calcutta (a); LR/741A, 25-9-41 (b); (D) 'Viz., nil' after consumable stores, (A) 'E.g., Coal, lubricating oil, batching oil, after consumable stores' (c); 20-11-64 (e).

53. Shri Jatindra Kumar Doss carrying on business under the trade name Jatindra Kumar Doss, 211 Old Chinabazar Street, Calcutta (a); LR/1186A, 3-11-45 (b); (D) Batteries, drugs, (A) Aromatic chemicals, crude drugs, filter acids, watches and parts thereof, bronze powder, musical instruments and parts thereof (d); 21-11-64 (e).

54. Solar Agency (Private) Ltd., 26 Strand Road, Calcutta (a); LR/3302A, 3-6-49 (b); (A) Drawing ink (d); 21-11-64 (e).

55. Sarbasri Sasanka Rakshit, Pratap Chandra Chatterjee and Kali Krishna Chatterjee carrying on business under the trade name Messrs. Kwik Supply Center, 3 Commercial Buildings, Calcutta (a); LR/3442A, 14-5-63 (b); (A) Dinner set, drum, hurricane, locks (d); 21-11-64 (e).

56. Sarbasri Govindram Drolia and Ram Devi Khaitan carrying on business under the trade name Messrs. B. D. Khaitan & Co., 5 Clive Row, Calcutta (a); LR/2842A, 10-9-49 (b); (A) "Surkhi" after manufacture of the goods named below (c); 23-11-64 (e).

57. Messrs. Hoare Miller & Co. Ltd., 5 Fairlie Place, Calcutta (a); LR/671A, 26-9-41 (b); (A) Fire bricks, fire clay, fire cement (d); 23-11-64 (e).

58. Sarbasri Santi Kumar Sinha, Sisir Kumar Sinha, Rabindra Nath Sinha, Ranjit Kumar Sinha, Tarun Kumar Sinha and Tushar Kanti Sinha carrying on business under the trade name Messrs. Industrial Machinery Co., 20 Netaji Subhas Road, Calcutta (a); LR/3108A, 23-11-59 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Machineries (c); 23-11-64 (e).

59. (S) Sarbasri Anil Kumar Raha and Lalit Mohan Mukherjee carrying on business under the trade name Messrs. R. D. Main & Co. (for) Sarbasri Anil Kumar Raha, Amar Kumar Dey and Lalit Mohan Mukherjee carrying on business under the trade name Messrs. R. D. Main & Co., 20 Netaji Subhas Road, Calcutta (a); LR/3281A, 23-4-61 (b); (A) Shovel, handle, beta napthol (d); 23-11-64 (e).

60. Messrs. Hastings Mills Ltd. (Proprietor) carrying on business under the trade name Messrs. Shree Ram Silk Manufacturing Co., 14 Netaji Subhas Road, Calcutta (a); LR/2524A, 22-6-54 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Consumable stores, e.g., sizing materials, dyes, industrial chemicals, colours, oxalic acid, lubricating oil, oxygen and acetylene gases, coal and coke. Provided that all goods for which exemption from payments of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) All kinds of silk and artificial, (ii) Silk goods (for) Silk (1) Any other raw materials, (2) Plant, machinery, spare parts, accessories and consumable stores. Certified by the purchasing dealer to be required for use in the process in the manufacture of all kinds of silk and artificial silk goods for sale (c); (A) Art silk, silk and terelyne fabrics, art silk, silk and terelyne yarn, dyes, industrial chemicals, colours, sizing materials for textile industries, spare parts of textile machineries, packing materials (d); 24-11-64 (e).

61. Messrs. Birla Jute Manufacturing Co. Ltd., 15 India Exchange Place, Calcutta (a); LR/329A, 26-9-41 (b); (A) (xi) Liquid oxygen, (xii) Oxygen gases, (xiii) Acetylene gases after manufacture of the goods named below in the manufacturing column (c); 24-11-64 (e).

62. Shri S. K. Khandelwal (Proprietor) carrying on business under the trade name Messrs. Khandelwal Supply Agency, 25 Swallow Lane, Calcutta (a); LR/3209A, 10-1-61 (b); (A) Hose coupling, chisels, ball bearings (d); 26-11-64 (e).

63. Messrs. Ajodhya Prasad Shaw, Mathura Prasad Shaw and Gokul Prasad Shaw carrying on business under the trade name Rama Rolling Mills, 155 Maniktola Main Road, Calcutta (a); MK/1020A, 21-1-44 (b); (A) M. s. joist, m. s. channels, m. s. angles, m. s. tee, m. s. flats, m. s. rounds, m. s. bars (d); 28-11-64 (e).

64. Shri Purushottam Lal Ganeriwalla carrying on business under the trade name Messrs. Hindusthan Produce Co., 218A Chittaranjan Avenue, Calcutta (a); MK/3695A, 3-3-64 (b); (A) M. s. wire and g. i. wire after the word m. s. pipes (d); 1-12-64 (e).

65. Messrs. R. K. Dhar & Sons (Private) Ltd., (S) 11 Fakir Chakraborti Lane, Calcutta-6 (for) 7 Fakir Chakraborti Lane, Calcutta-6, Calcutta (1) (a); MK/4B, 24-9-41 (b); 3-12-64 (e).

66. Sarbasri Biswanath Laha, Narayan Prosad Tawari, Dhansukhdas Bhatter and B. Khandelwal carrying on business under the trade name Annapurna Oil Mill, P. O. Belda, Midnapore (a); MN/657A, 30-8-47 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Mustard seed and tin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Mustard oil (for) (1) Raw materials, viz., Mustard seeds, groundnut and til seeds, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz., Tin. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture in West Bengal for sale of the goods named below: (i) Mustard oil, (ii) Groundnut oil, (iii) Til oil (c); 20-11-64 (e).

67. Shri Gopinath Chatterjee carrying on business under the trade name Gopinath Chatterjee, Dwaribandh, P. O. and Dist. Midnapore, (A) 227 and 133 TE Golebazar, Kharagpur, Midnapore (a); (S) MN/128B (for) MN/627A (b); (D) Groceries, (A) Jeera, chillies, washing soda and arrowroot (d); 20-11-64 (e).

68. Messrs. Nemai Chand Dutta, Brahma Mohan Dutta, Sm. Nayantara Dutta and Sm. Ashalata Dutta (Partners) carrying on business under the trade name G. C. Dutta & Bros., 143 Netaji Subhas Road, Calcutta (a); MR/603A, 28-9-41 (b); (D) Ring and twine, paints, oil hardware, metals, disinfectants, coir ropes, wire nettings, wires, chemical goods, oil cloth, rubber cloth, paper and stationery goods, (A) Tent, jute twine, rope (jute, hemp, cotton, manila), bamboo poles, pegs (wood and iron) nails, eyelets, flax, twine, cotton tape, ground sheet, kits bag, broomsticks (d); 1-12-64 (e).

69. (S) Messrs. Pannalal Paul and Nrisingha Deb Kumar (Partners) carrying on business under the trade name Pannalal Paul (for) Shri Pannalal Paul (Proprietor) carrying on business under the trade name Messrs. Pannalal Paul, 113 Monohardas Chawk, Calcutta (a); MR/865A, 27-9-41 (b); (D) Hardware (d); 27-11-64 (e).

70. (S) Kamarhati Bamboo Processing Centre (for) Prototype Training Cum Production Camp, 32 B. T. Road, Kamarhatty, 24-Parganas (a); PG/2341A, 1-6-60 (b); (S) (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bamboo chiks, bamboo mats, bamboo knitting needles, bamboo, tooth picks, bamboo handicrafts, bamboo brooms, cane baskets and furniture (for) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bamboo chiks, bamboo mats, bamboo knitting needles, bamboo tooth picks, bamboo handicrafts (c); 20-11-64 (e).

71. Shri Rajendra Nath Mukherjee carrying on business under the trade name National Steel Craft, (S) 164 Jessore Road, Calcutta-48 (Old No. 132 Jessore Road) (for) 164 Jessore Road, Calcutta-48 (a); PG/3031A, 6-4-64 (b); 26-11-64 (e).

72. Sreelal Agarwala, Ramdutt Agarwala, Shyam Sunder Agarwala, Minor Raj Kumar Agarwala, Chandulal Agarwala and Sajan Kumar Agarwala carrying on business under the trade name Messrs. Sreelal Shyam Sundar, Kashipur, P. O. Panchkotraj, Dist. Purulia (a); PR/304A, 15-7-60 (b); (A) (Insert after poppy seed) umbrella and readymade garments (d); 2-12-64 (e).

73. (S) Jnanendra Nath Ghosh and Amar Nath Ghosh carrying on business under the trade name Ram Charan Singha & Co. (for) Shri Jnanendra Nath Ghosh (Proprietor) carrying on business under the trade name Ram Charan Singha & Co., 6 Ezra Street, Calcutta (a); RB/155A, 26-9-41 (b); 27-11-64 (e).

74. Messrs. Queen Stationery Stores (Private) Ltd. (for) Messrs. Queen Stationery Stores Ltd., 63E Radhabazar Street, Calcutta (a); RB/43A, 21-7-50 (b); 27-11-64 (e).

75. Shri Arun Jhunjhunwalla carrying on business under the trade name India Tools Craft, 5 Mission Row, Calcutta (a); RB/1465A, 26-3-63 (b); (A) (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (v) Chain pulley blocks, (vi) Fabricated steel doors and windows, (vii) Portal attachment (c); 28-11-64 (e).

76. Shrimati Sarajubala Dutta, Sarbasri Mihir Kumar Dutta, Sisir Kumar Dutta and Samir Kumar Dutta carrying on business under the trade name Industrial Minerals & Mill Stores Traders, 10/1-C Mercantile Buildings, Lallbazar, Calcutta, (A) 15A Clive Row, Calcutta (a); (S) RB/110B (for) RB/1454A (b); 28-11-64 (e).

77. Shri Ram Nivas Dhirasaria carrying on business under the trade name Electrical Accessories Co., 10/1E(P) Lallbazar Street, Mercantile Buildings, Calcutta (a); RB/1484A, 14-8-64 (b); (A) Pipes (electrical), copper strips, galvanised bolts and nuts (d); 2-12-64 (e).

78. Shri M. A. A. Kashani (Proprietor) carrying on business under the trade name Messrs. M. A. M. Kashani & Son, 17 Mangoe Lane, Calcutta (a); RB/128A, 27-9-41 (b); (D) Dacca piece goods, mustard oil, groundnut oil, pulses and cereals, tamarind, ferroza store (d); 2-12-64 (e).

79. Messrs. Dhirajlal Bhasanji Gathani, Amritlal Bhanji Shah and Mansukhlal Talak Chand Doshi carrying on business under the trade name Excel Drug House, 18B Sukeas Lane, Calcutta (a); RB/1074A, 5-1-60 (b); (A) Cardamon and cardamon seeds (d); 3-12-64 (e).

80. Shri Ramanlal Daga and Shri Surajnarayan Daga (Partners) carrying on business under the trade name Messrs. Nain Sukjdas Jainarain, 72 Monohardas Street, Calcutta (a); RJ/319A, 27-9-41 (b); (A) Brass sheething, copper sheething, copper rods, copper wires, phosphor bronze rod, brass tape, copper tape or flat or stripe, phosphor bronze sheet (d); (D) Hessian, jute, cement, paper board, silver, cotton, linseed oil (d); 27-11-64 (e).

81. Sm. Mridu Bhasini Dutta (Proprietress) carrying on business under the trade name Mridu Bhasini Dutta, Champadanga, Hooghly (a); SP/1408A, 9-3-61 (b); (A) Silvicrete (white cement) (d); 20-11-64 (e).

82. Messrs. Panchu Gopal Ghose and Narayan Chandra Ghose (Partners) carrying on business under the trade name Panchu Gopal Ghose, Narayan Chandra Ghose, Mogra, Hooghly (a); SP/1536A, 26-11-62 (b); (A) Tea, castor oil, twine, glasswares (d); 24-11-64 (e).

83. Sm. Bhadra Kumari Kantilal carrying on business under the trade name Messrs. Deepak Trading, P-40 Princep Street, Calcutta (a); SL/4121A, 22-2-64 (b); (A) Tik-20 (d); 21-11-64 (e).

84. Shri K. S. Jayaraman carrying on business under the trade name Messrs. Jayam & Co., 35 Chittaranjan Avenue, Calcutta-12 (a); SL/3275A, 7-7-58 (b); (A) Spray painting guns (d); 21-11-64 (e).

85. Messrs. Indian Coffee Worker's Co-operative Society Ltd., 15 Bankim Chatterjee Street, Calcutta, (A) 8 Raja Subodh Chandra Mullick Road, Jadavpur, Calcutta-32 (a); (S) SL/334B (for) SL/3715A (b); 21-11-64 (e).

86. (S) Abdur Rahaman Syed Nurul Hadu, Ahasan Ahmed and Mohidure Rahaman carrying on business under the trade name Messrs. Standard Hide Co. (for) A. Rahaman carrying on business under the trade name Messrs. Standard Hide Co., 11/2 Harsi Street, Calcutta (a); SL/3263A, 31-5-58 (b); 23-11-64 (e).

87. Messrs. Central Radio Service (Private) Ltd., 25A Chittaranjan Avenue, Calcutta (a); SL/1500A, 5-10-48 (b); (A) Battery charger, measuring instrument, arc welding machine, infraphil, amplifier, p. a. equipments, converters and megger (d); 23-11-64 (e).

88. Messrs. Ceramic Sales Corpn. Ltd., 24 Chittaranjan Avenue, Calcutta (a); SL/2931A, 7-12-54 (b); (A) Gigs and fixtures, press tools, gauges (d); 23-11-64 (e).

89. Messrs. K. C. Kakad, D. R. Kakad carrying on business under the trade name Messrs. Metro Motor, 29 Ganesh Ch. Avenue, Calcutta (a); SL/3047A, 17-11-56 (b); (A) Tik-20 (d); 24-11-64 (e).

90. Sarbasri B. K. Gooyee, Tarun Ghose and Tusher Ghose carrying on business under the trade name Messrs. A. T. Goyee (Motors), 157B Dharamtolla Street, Calcutta (a); SL/4251A, 1-10-64 (b); (A) Mobil oil, engine oil, acetylene gas (d); 26-11-64 (e).

91. Quzi Almas Khan, Nabi Buksh, Umar Hayat Khan, Waris Ali Khan and Ahmed Hossain (Partners) carrying on business under the trade name Messrs The Kohinoor Art Press, 3 Abdul Ali Row, Calcutta (a); TL/2158A, 2-12-58 (b); (A) After the words named below: Cartoons calendar picture, envelopes (d); 27-11-64 (e).

92. Shri Champalal Bhandari, Shri Jeetmal Bhandari and Shri Rajendra Kumar Narang (Partners) carrying on business under the trade name Messrs. Narco (India) (for) Shri Champalal Bhandari and Shri Rajendra Kumar Narang (Partners) carrying on business under the trade name Messrs. Narco (India) 86A S. N. Banerjee Road, Calcutta (a); TL/2626A, 29-9-62 (b); (A) Rubber sheets (d); 1-12-64 (e).

93. Sita Ram Agarwal (Proprietor) carrying on business under the trade name Messrs. Wood Worth (India), 12/7 Dr. Sundari Mohan Avenue, Calcutta-14 (a); TL/2775A, 31-1-64 (b); (A) Packing cases, teakwood pattern (d); 2-12-64 (e).

94. Shri Hiron Kumar Bose (Proprietor) carrying on business under the trade name Messrs. Switch India Industries, 104 Christopher Road, Calcutta-46 (a); TL/2791A, 24-3-64 (b); (A) M. s. earthing plate, cable sockets, insulator, air terminal, hold fast, tape clip, flat saddle, m. s. bolts, nuts, washers, rivets, screw, copper earth rods, copper flats, copper pipe and fittings, g. i. wires, tension clamps, turn buckles, plastic compounds, soldering paste, tinmus solders, insulating tape, cotton/bitumen tape, chembric tape, switch (d); 2-12-64 (e).

Explanatory notes.—Regarding the amendments made, the following code letters have been used to indicate the manner in which the particulars of a registration have been amended:—

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 391 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Act were cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificates.

(c) Goods for use in manufacture in West Bengal for sale.

(d) Goods for resale in West Bengal.

(e) Date of cancellation.

1. Shri Harkishan Das Nagindas and Sm. Taramati Nagindas (Partners) carrying on business under the trade name Harkishandas & Co., 9 Amratola Street, Calcutta (a); AT/2060A, 28-10-48 (b); Spices, oil, tea, shellac, gunny bags, mercury, singroop, long pipal, old newspapers, newsprint, paper, copper sulphate, alum, crude drugs and chillies, tin ingots, zinc and lead (d); 28-11-64 (e).

2. Shri Bhagwandas Vrajdas carrying on business under the trade name Modern Belt House, 71 Canning Street, Calcutta (a); AT/3935A, 15-10-63 (b); Wrist watch belt, belt straps, band, money bags, buckles, zip fasteners and plastic cloth (d); 2-12-64 (e).

3. Messrs. B. Sen, 10 Dilkhus Street, Calcutta (a); BH/2704A, 13-7-55 (b); Raw materials. Plant, machinery, spare parts and accessories. Consumable stores viz., Timber, coal. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Bricks (c); 21-11-64 (e).

4. Messrs. Ramdas Pramanick, Old Howrah Hat, Stall No. 12/4 Howrah (a); HW/1057A, 8-10-49 (b); Handloom cloth (d); 28-11-64 (e).

5. Messrs. Chunilal Jaipuria, Mahaveer Pershad Jaipuria and Rukmani Debi (Partners) carrying on business under the trade name Behari Lal Beniper-shad, 144 Cotton Street, Calcutta (a); JK/3162A, 13-2-62 (b); Silk yarn, silk fabrics, jute goods, tea, manganese ore, manganese dioxide, kyanti (d); 28-11-64 (e).

6. Shri Upendra Chandra Dey (Proprietor) carrying on business under the trade name U. C. Dey & Sons, 33 Brabourne Road, Calcutta (a); RB/1330A, 30-7-59 (b); Coal tar and hard coke, soda ash, caustic soda (d); 27-11-64 (e).

7. Shri Sha Hirji Sojpar carrying on business under the trade name Swissco Sales Corporation, 129 Radhabazar Street, Calcutta (a); RB/1368A, 4-10-61 (b); Watch straps and bands (d); 30-11-64 (e).

8. Shri Dhirajlal K. Doshi carrying on business under the trade name Coronation Trading Co., 23/24 Radhabazar Street, Calcutta (a); RB/740A, 6-6-52 (b); Brahmi hair oil (d); 30-11-64 (e).

9. Messrs. Indulal K. Doshi and Lilavati Amritlal carrying on business under the trade name Dalal Brothers, P23/24 Radhabazar Street, Calcutta (a); RB/130A, 10-1-51 (b); Tinned milk, milk powder, butter self raising flour, tinned oats, caustic soda (d); 30-11-64 (e).

10. Sm. Clotilde Das Gupta carrying on business under the trade name Messrs. Bibliotheca Orientalia, 35 Chittaranjan Avenue, Calcutta (a); SL/3327A, 15-11-58 (b); Books (d); 21-11-64 (e).

11. Messrs. J. D. Saha, T. D. Saha and M. B. Nandole carrying on business under the trade name Messrs. Jaico Publishing House, 27-B Chittaranjan Avenue, Calcutta (a); SL/2812A, 10-8-48 (b); Books, magazines and periodicals (d); 24-11-64 (e).

12. Messrs. Ideal Industries & Construction Co. Ltd., 44 Chittaranjan Avenue, Calcutta (a); SL/3110A, 28-6-57 (b); (1) Raw materials: Pig iron, mild steel scraps, cast iron, scraps and other raw materials, (2) Plant, machinery, (3) Consumable stores. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Railway sleepers, soil and rain evater pipes (c); M. s. sheets, bars, rods, m. s. cuttings and billets (d); 25-11-64 (e).

13. Messrs. Universal Export (Private) Ltd., 35 Chittaranjan Avenue, Calcutta (a); SL/3689A, 11-4-61 (b); Tea (d); 26-11-64 (e).

14. Messrs. Venus Industry, 157B Dharamtolla Street, Calcutta (a); SL/3408A, 29-6-59 (b); Raw materials: Rexin, board and paper. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: Photo albums, mounts, boards and wallets (c); Photo frames and mounts (d); 26-11-64 (e).

Explanatory notes.—Regarding goods for use in manufacture or in the execution of contracts the following code letters have been used to indicate the meaning noted against each:—

A—Other raw materials.

B—Plant, machinery, spare parts, accessories and consumable stores.

S. K. BOSE, Commissioner.

No. 392 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of newly registered dealers together with a description of the goods covered by their registration certificates under the Central Sales Tax Act, 1956, are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

1. Sarbasri Lala Harkishan Lal, Lala Kailash Chand, Lala Suresh Chand and Lala Saran Kumar (Partners) carrying on business under the trade name Fancy Leather Corner, 71 Canning Street, Calcutta (a); 1406A(AT) (Central), 28-11-64 (b); Belt, buckles, money bags and gallis (c).

2. Messrs. Sonelal Sharma and Motilal Sharma carrying on business under the trade name Messrs. Sharma Timber Works, 27 Shyama Prosad Mukherjee Road, Calcutta (a); 884A(BH) (Central), 1-12-64 (b).

3. Dr. Paul Lohmann (India) Ltd., 23 Camac Street, Calcutta-16 (a); 883A(BH) (Cetnral), 23-11-64 (b); Acid acetic glacial c. p., acid acetic (50/52%) c. p. and tech., acid hydrochloric, acid nitric, acid p. phosphoric 85% pure, acid sulphuric (pure), alcohol 96% denatured with methanol, aluminium sulphate, tech. free from iron, ammonia anhydrous, ammonia liquar (25%), calcium carbonate, (i) activated, (ii) precipitated, calcium hydroxide (tech.), copper sulphate, dextrose, ferric chloride, ferrous sulphate (crude) upto 2 p.p.m.s., glycerine-c. p. hydrogen peroxide 130 vol. 35% c. p., magnesium chloride, tech, or pure, magnesium sulphate (tech), manganese carbonate, c. p. soda ash light, sodium carbonate, sodium chloride (vacuum salt), caustic soda liq. tech. and c. p., monosodium phosphate c. p., sodium pyrophosphate, c. p., sugar, zinc oxide, zinc sulphate, citric acid b. p. u. s. p., tartaric acid/b. p., u. s. p., propionic acid, c. p., oxalic acid tech or c. p. succinic acid, gluconic acid, lactic acid, formic acid, iron powder pure, magnesium oxide (light and heavy), potassium hydroxide liquid c. p. tech., potassium carbonate, magnesite, isopropyl alcohol, butyl alcohol, acetone, manganese dioxide, boric acid, methyl alcohol, benzoic acid for manufacture of fine chemicals and drugs (d).

4. Shri Mangal Dass Chawla carrying on business under the trade name Sports Sales Syndicate, 2 Ramlochan Mullick Street, Calcutta (a); 1551A(CL) (Central), 25-11-64 (b).

5. Messrs. Bhupendra Rudra, Manoranjan Das and P. K. Rudra carrying on business under the trade name All To One Iron & Steel Industries, P-263/2 Benaras Road, P. O. Dassnagar, Howrah (a); 986A(HW) (Central), 28-11-64 (b).

6. Messrs. B. N. Nandy, C. R. Nandy and G. S. Nandy carrying on business under the trade name Hardware and Paint Supply, 157 Narasingha Dutta Road, Howrah (a); 987A(HW) (Central), 28-11-64 (b); Hardwares, paints and machine parts (c).

7. Messrs. S. C. Das, Subodh Kr. Das and S. K. Das carrying on business under the trade name Burma Engineering Concern, 1 Ashu Bose Lane, Howrah (a); 988A(HW) (Central), 28-11-64 (b).

8. Luxmi Steel Import & Export (Private) Ltd. 20 Maharshi Debendra Road, Calcutta-7 (a); 1126A(JK) (Central), 30-11-64 (b).

9. Shri Ramesh Chandra S. Mehta carrying on business under the trade name Indo-African Enterprises, 41 Burtolla Street, Calcutta (a); 1127A(JK) (Central), 30-11-64 (b); Electrical wires and switches, furniture and furniture parts, cable glands, lead rawl plugs, carbons in various shape, electrical motor and starter spare parts, electrical meters and testing instruments, metal tools and tool bits (c).

10. Shri Badri Narayan Banerjee (Proprietor) carrying on business under the trade name Messrs. Subarna Stores, Subhas Avenue, Ranaghat, Nadia (a); 167A(KR) (Central), 2-12-64 (b); Ghee, butter, electrical parts, locks, oil, toilet, pen and pen parts, paint and colour, playing cards, razor and blade, stove, glassware, insecticide, zarda, confectionery goods (c).

11. Sarbasri Bhagwan Das Somani, Hari Ram Somani and Sm. Bimala Devi Maheshwari carrying on business under the trade name Universal Supply Agency, 12 Netaji Subhas Road, Calcutta (a); 1605A(LR) (Central), 21-11-64 (b).

12. The Loewy Engineering Company Limited carrying on business under the trade name The Loewy Engineering Company Limited, B/4 Gillander House, Netaji Subhas Road, Calcutta, Additional place of business, 6 Church Lane, Calcutta (a); 164B(LR) (Central), 23-11-64 (b); Cable tray, cable glands, conductor clamps (c).

13. Messrs. Mac-Wood (India) (Private) Ltd. carrying on business under the trade name Messrs. Mac-Wood (India) (Private) Ltd., 5 Clive Row, Calcutta (a); 1606A(LR) (Central), 24-11-64 (b); Plywood, hard board (c).

14. Shri Gobind Ram Agarwal carrying on business under the trade name Reliable Industrial Stores, 59 Netaji Subhas Road, Calcutta (a); 1607A(LR) (Central), 24-11-64 (b).

15. Shri Krishanlal Chalana carrying on business under the trade name Krishna Engineering & Trading Co., 12 Netaji Subhas Road, Calcutta (a); 1608A(LR) (Central), 26-11-64 (b).

16. Shri Bishwanath Keshan carrying on business under the trade name Messrs. Ashoke Industrial Suppliers, 22B Rajendra Mullick Street, Calcutta-7 (a); 1234A(MK) (Central), 27-11-64 (b); Timber (c); Timber for the manufacture of sized timber (d).

17. Shri Panna Lal Jaiswal, Shri Hira Lal Jaiswal, Shri Jawahar Lal Jaiswal and Shri Ratan Lal Jaiswal carrying on business under the trade name Messrs. J. Ratan & Brothers, 225 Cornwallis Street, Calcutta (a); 1235A(MK) (Central), 30-11-64 (b).

18. Shri Arjun Kumar Jain carrying on business under the trade name Messrs. The Jainsons & Co., 34 Mahendra Goswami Lane, Calcutta (a); 1236A(MK) (Central), 1-12-64 (b).

19. Shri Sudhansu Mohan Shaha, Shri Krishna Prasad Sarkar and Shri Samarendra Nath Gupta carrying on business under the trade name Messrs. Eastern Small Scale Industries, 237/L Maniktola Main Road, Calcutta (a); 1237A(MK) (Central), 1-12-64 (b); M. s. wire (in coils) (c).

20. Shri Haranarain Sharma carrying on business under the trade name Haranarain Sharma, 184 Chandni Chawk, P. O. Kharagpur, Midnapur (a); 494A(MN) (Central), 20-11-64 (b); Poppy husk (c).

21. Capt. Amal Chandra Roy carrying on business under the trade name Sree Potteries, 32 Feeder Road, Belghoria, 24-Parganas (a); 857A(PG) (Central), 24-11-64 (b); Raw materials intended for use in the manufacture of porcelain wares (d).

22. Messrs. Hemraj Sud, Basant Kumari Sud and Ramgopal Dooduawala carrying on business under the trade name Tex Industry, Shed No. D-5, 6, 7, Bon-Hooghly Industrial Estate, Calcutta-35 (a); 858A(PG) (Central), 25-11-64 (b).

23. Messrs. Abhoy Kumar Nandy and Bijon Bala Dutta carrying on business under the trade name Sisir Printing Press, 17 Old Chinabazar Street, Calcutta (a); 1172A(RB) (Central), 27-11-64 (b).

24. Messrs. Ajay Industries Ltd., 23/24 Radhabazar Street, Calcutta (a); 1173A(RB) (Central), 27-11-64 (b); Machinery spares and accessories intended for use in the manufacture of steel forgings (d).

25. Shri Jainti Prasad, A. D. Zimpre and Sm. Sugan Devi carrying on business under the trade name Messrs. Traxon's, 4 Chandni Chawk Street, Calcutta (a); 1667A(SL) (Central), 25-11-64 (b); Spare parts, machineries of diesel and petrol engines (c).

26. Messrs. Bell Punch (India) (Private) Ltd., 3/1 Chowringhee Square, Calcutta-13, Calcutta (1) (a); 147B(SL) (Central), 25-11-64 (b).

27. Shri Amiya Kumar Mukherjee (Proprietor) carrying on business under the trade name Union Products, 79/17 Lower Circular Road, Calcutta (a); 939A(TL) (Central), 27-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Packing box (d).

28. Khagendra Nath Ghosh (Proprietor) carrying on business under the trade name K. G. Traders, 18 Beliaghata Road, Calcutta (a); 940A(TL) (Central), 27-11-64 (b); Soft wood plank (c).

29. Sarbasri Parimal Kumar Ghosh, Bimal Kumar Ghosh, Kamal Kumar Ghosh and Dr. Pansy Chaya Ghosh (Partners) carrying on business under the trade name Carbin Box & Tube, 76 Acharya Jagadish Bose Road, Calcutta-14 (a); 941A(TL) (Central), 30-11-64 (b); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, e.g., Machine oil and grease. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Card board box, tube and cartoons (d).

S. K. BOSE, Commissioner.

No. 393 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), read with rule 11 of the Central Sales Tax (West Bengal) Rules, 1958 the following names and addresses of registered dealers whose registrations under the Central Sales Tax Act were amended with effect from the date noted against each of them and in respect of the particulars appearing in the different items in the manner indicated against such particulars for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.
(b) Number and date of the registration certificate.
(c) Goods for resale.
(d) Goods for use in manufacture or processing of goods for sale.
(e) Goods for use in mining.
(f) Goods for use in the generation, or distribution of electricity or any other form of power.
(g) Goods for use in the packing of goods for sale/resale.
(h) Date of amendment.

1. Shri Sital Chand Bothra and Shri Nirmal Chand Bothra carrying on business under the trade name De-Luxe Traders, 71 Canning Street, Calcutta (a); 1053A(AT) (Central), 19-12-59 (b); (A) Photographic goods (c); 28-11-64 (h).

2. Sarbasri Sudhir Kumar Saha, Ranjit Kumar Saha and Probodh Chandra Mukherjee (Partners) carrying on business under the trade name Gour Gobinda Stores, 11 Amratola Street, Calcutta (a); 319A(AT) (Central), 28-6-57 (b); (A) Cardamon and black pepper, (D) Oils (c); 28-11-64 (h).

3. (S) Sarbasri Radhakishan Soni, Ramgopal Soni and Mohanlal Soni carrying on business under the trade name Mohanlal Soni (for) Shri Mohanlal Soni carrying on business under the trade name Messrs. Mohanlal Soni, 196 Cross Street, Calcutta (a); 34A(AT) (Central), 17-6-57 (b); 1-12-64 (h).

4. Messrs. De Luxe (Private) Ltd., (S) 34/1R Ballygunge Circular Road, Calcutta-19 (for) 34/1J Ballygunge Circular Road, Calcutta-19 (a); 32B(BH) (Central), 3-7-57 (b); 21-11-64 (h).

5. (S) Messrs. Gangully Bhaduri & Co. (Private) Ltd. carrying on business under the trade name Syno-Chem-Laboratories (for) Shri Manasha Charan Ganguly (Proprietor) carrying on business under the trade name Syno-Chem-Laboratories, 46/1 Shamsul Huda Road, Calcutta (a); 450A(BH) (Central), 10-11-59 (b); 30-11-64 (h).

6. (S) Messrs. N. R. Panjabi, L. V. Panjabi, S. R. Punjabi and Damayanti Debi carrying on business under the trade name Srichand & Brothers (for) Messrs. Srichand & Bros., 149 Lower Chitpur Road, Calcutta (a); 58B(CL) (Central), 2-12-58 (b); (A) Ball pen (c); (A) Ball pen after the words "Plastic goods" (d); 21-11-64 (h).

7. Sm. Kantabai R. Thacker, Sarbasri Karsondas R. Thacker, Radhakishan Jhawar and V. R. Subramanian carrying on business under the trade name Messrs. New India Petroleum Co., 55 Canning Street, 3rd floor, Room No. 75, Calcutta (a); 1481A(CL) (Central), 4-5-64 (b); (A) Motor oils, (2) Grease (c); 24-11-64 (h).

8. Shri Shashikant Bhaichand Shah, Ashvin Kr. Hasmukhlal, Jayant Kr. Bhaichand and Ramesh Chandra Maganlal Shah carrying on business under the trade name Messrs. Chandrakant & Co., 55 Canning Street, B Block, 3rd floor, Calcutta (a); 1533A(CL) (Central), 19-10-62 (b); (A) Tea (c); 25-11-64 (h).

9. (S) Shri Sumanbhai Shah carrying on business under the trade name Messrs. Suman & Co. (for) Sumanbhai Shah, Mrs. Bharati Mehta and K. L. Singh carrying on business under the trade name Messrs. Suman & Co., 12 Lower Chitpur Road, Calcutta (a); 751A(CL) (Central), 26-4-58 (b); 25-11-64 (h).

10. (S) Shri Srichand Bajaj, Shri Mohin Bajaj and Shri Amarlal Bajaj carrying on business under the trade name Messrs. Ideal Electric Company (for) Ideal Electric Company, 12B Lower Chitpur Road, Calcutta (a); 728A(CL) (Central), 2-4-58 (b); 26-11-64 (h).

11. (S) Ziaul Haq (Proprietor) carrying on business under the trade name Messrs. The Perfume Supply Agency (for) The Perfume Supply Agency, 6 Colootola Street, Calcutta (a); 933A(CL) (Central), 27-6-59 (b); 26-11-64 (h).

12. (S) Ismail and Shri Abbas Ahmedalli carrying on business under the trade name Bombay Trading Co. (for) Shri Ismail (Proprietor) carrying on business under the trade name Bombay Trading Co., 9 Clive Row, Calcutta-1 (a); 1324A(CR) (Central), 15-7-60 (b); 27-11-64 (h).

13. Sarbasri Bhagwati G. Gidwaney, Vasdeo Gidwaney, Chandersen Gidwaney, Niranjan Gidwaney and Manohar Gidwaney carrying on business under the trade name Gidwaney Bros., 73 Netaji Subhas Road, Calcutta (a); 1215A(CR) (Central), 11-7-59 (b); (A) Electrical goods, ceramic machinery, special cast iron and steel castings, bolts and nuts, rivet, shoe grindery, hand and machine tools, sluice and gas valves and block and hoists (c); 28-11-64 (h).

14. (S) Messrs. Dhon Krishna Daw, Samarendra Krishna Daw and Arun Krishna Daw carrying on business under the trade name Nursing Chandra Daw & Co. (for) Shri Dhon Krishna Daw (Proprietor) carrying on business under the trade name Nursing Chandra Daw & Co., 9 Dalhousie Square East, Calcutta (a); 586A(EL) (Central), 21-6-57 (b); 28-11-64 (h).

15. Messrs. Wescofen GMBH, 21 Old Court House Street, Calcutta (a); 866A(EL) (Central), 1-5-64 (b); (A) Fabricated covers and cover carriage for soaking pit, paint, open mesh floor gratings, electrical distribution board, mineral wool, asbestos twisted yarn packing, steel, mortar magnesite and silica, cement and mixture, ramming and filling mass, cables, electrical earthing materials, copper strips, erection materials for process measuring and control instruments, electrical components, electrical equipments (c); 2-12-64 (h).

16. (S) Murari Mohan Nandy, Panchkari Nandi, Biswanath Nandy, Shri Nemai Chandra Nandi and Shri Shiva Dass Kundu carrying on business under the trade name Messrs. Wellington Hardware Stores (for) Messrs. Wellington Hardware Stores, (S) 24 Bhagwan Chatterjee Lane, Howrah (for) 20 Wellington Street, Calcutta, Calcutta (1) (a); (S) 96B(HW) (Central) (for) 791A(SL) (Central) (b); 27-11-64 (h).

17. (S) Shri Inder Pratap Bhasin and Shrimati Vidya Bhasin carrying on business under the trade name United Chemical Works (for) Shri Jagdish Chandra Bhasin carrying on business under the trade name Messrs. United Chemical Works, 1 Duffer Street, Liluah, Howrah (a); 455A(HW) (Central), 24-6-59 (b); (A) Chemicals and minerals (c); 28-11-64 (h).

18. Messrs. Govind Steel Co. Ltd., 172 J. N. Mukherjee Road, Salkia, Howrah (a); 656A(HW) (Central), 22-12-61 (b); (A) Scrap and skull (c); 3-12-64 (h).

19. (S) Santlal Luhariwala, Ram Chandra Agarwala, Radha Kishan Agarwala and Jagdish Chandra Agarwala carrying on business under the trade name Ram Chandra Radhakishan (for) Messrs. Santlal Luhariwala, Ram Chandra Agarwala and Radha Kishan Agarwala (Partners) carrying on business under the trade name Ram Chandra Radha Kishan under the trade name Ram Chandra Radha Kishan, 132 Cotton Street, Calcutta (a); 36B(JK) (Central), 27-7-57 (b); 27-11-64 (h).

20. Messrs. Ajit Kumar Saha, Ranjit Kumar Saha carrying on business under the trade name Ranjit Kumar Saha & Bros., 20/1 Maharshi Deben-

dra Road, 2nd floor, Room No.3, Calcutta-7 (a); 111B(JK) (Central), 22-9-64 (b); (A) Vegetable oil (c); 27-11-64 (h).

21. (S) Messrs. Banku Behi Podder, Tulsidas Podder, Hiralal Podder and Syani Podder (Partners) carrying on business under the trade name Sitanath Podder & Sons (for) Messrs. Sitath Podder & Sons, Poramatola, Nabadwip, Nac (a); 19B(KR) (Central), 7-11-57 (b); (A) Forse in manufacture: Dhup sticks and scents (d); 23-64 (h).

22. Sarbasri Narayan Das Daga, Hanumandas Daga and Shankar Lal Daga carrying on business under the trade name Shankar Ill Stores, 8 Canning Street, Calcutta (a); 1492A(L) (Central), 8-11-63 (b); (A) Belt fastener (c); 23-164 (h).

23. Messrs. Hastings Mill Ll. (Proprietor) carrying on business under the trac name Messrs. Shree Ram Silk Manufacturing Co. 14 Netaji Subhas Road, Calcutta (a); 397A(LR) Central), 23-7-57 (b); (S) (1) Raw materials, (2) Ent, machinery, spare parts and accessories, (3) Cisumable stores, e.g., Sizing materials, dyes industal chemicals, colours, oxalic acid, lubricating oil. Iovided that all goods for which exemption from paments of sales tax is claimed are intended for use i the actual process of manufacture of the goods amed below: (i) All kinds of silk and artificial sil goods (for) (1) Raw materials, (2) Plant, machery spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemtion from payments of sales tax is claimed are intendd for use in the actual of process of manufacture of ie goods named below: (i) All kinds of silk and artitial silk goods (d); (A) Art silk, silk and terelyne fabrics, art silk, silk and terelyne yarn, dyes, industal chemicals, colours, sizing materials for textile industries, spare parts of textile industries and packing materials (c); 24-11-64 (h).

24. Messrs. Hoare Miller & Co. Ltd., 5 Fairlie Place, Calcutta (a); 495A(LI) (Central), 30-7-57 (b); (A) Fire bricks, fire clay, re cement (c); 23-11-64 (h).

25. Sarbasri Subodh Kr. Sadhukhan, Sushil Kumar Sadhukhan, Sudhir Kr. Sadhukhan and Ranubala Sadhukhan carrying on business under the trade name Messrs. Annapurna Syndicate, (S) 121 Raja Dinendra Street, Calcutta (for) P-2 Grey Street Extension, Calcutta (a); 100A(MK) (Central), 6-9-62 (b); 1-12-64 (h).

26. Messrs. R. K. Dhar & Sons (Private) Ltd., (S) 11 Fakir Chakraborti Lane, Calcutta-6 (for) 7 Fakir Chakraborti Lane, Calcutta-6, Calcutta (1) (a); 25B(MK) (Central), 31-7-57 (b); 3-12-64 (h).

27. (S) Messrs. Pannalal Paul and Nrisingha Deb Kumar (Partners) carrying on business under the trade name Pannalal Paul (for) Shri Pannalal Paul (Proprietor) carrying on business under the trade name Messrs. Pannalal Paul, 113 Monohardas Chawk, Calcutta (a); 25A(MR) (Central), 24-6-57 (b); (D) Hardware (c); 27-11-64 (h).

28. Shri Onkarmal Kataruka (Karta, Hindu undivided family) carrying on business under the trade name Messrs. Jugal Kishore Sheo Prasad, Purulia, Dist. Purulia (a); 177A(PR) (Central), 18-9-57 (b); (A) Insert after groundnut oil: Paper, timber (c); 27-11-64 (h).

29. (S) Messrs. Jnanendranath Ghosh and Amar Nath Ghosh carrying on business under the trade name Ram Charan Singha & Co. (for) Shri Jnanendra Nath Ghosh (Proprietor) carrying on business under the trade name Messrs. Ram Charan Singh & Co., 6 Ezra Street, Calcutta (a); 379A(RB) (Central), 13-7-57 (b); 27-11-64 (h).

30. Shrimati Sarajubala Dutta, Sarbasri Mihir Kumar Dutt, Sisir Kumar Dutt and Samir Kumar Dutt carrying on business under the trade name Industrial Minerals and Mill Stores Traders, 10/1-C Mercantile Buildings, Lallbazar Street, Calcutta-1, (A) 15A Clive Row, Calcutta (a); (S) 88B(RB) (Central) (for) 1125A(RB) (Central) (b); 28-11-64 (h).

31. Shri Ramanlal Daga and Shri Surajnarain Daga (Partners) carrying on business under the trade name Messrs. Nain Sukdas Jainarain, 72 Monohardas Street, Calcutta (a); 27A(RJ) (Central), 14-6-57 (b); (A) Copper pipes (c); (D) Hessian, jute, silver, cotton, linseed oil, grains, cement, piece goods, paper board (c); 27-11-64 (h).

32. Messrs. Central Radio Service (Private) Ltd., 25A Chittaranjan Avenue, Calcutta (a); 618A(SL) (Central), 27-8-57 (b); (A) Battery charger, measuring instruments, arc welding machine, infraphils, amplifiers, p. a. equipments, converters and meggar (c); 23-11-64 (h).

33. (S) Shri Gouri Sanker Dey and Sm. Dipali Ghosh carrying on business under the trade name Messrs. International Agency (India) (for) Shri Gouri Sankar Dey carrying on business under the trade name Messrs. Internal Agency (India), 6/3 Madan Street, Calcutta (a); 1393A(SL) (Central), 18-12-62 (b); 26-11-64 (h).

34. Sm. Mridubhasini Dutta (Proprietress) carrying on business under the trade name Mridu Bhasini Dutta, Champadanga, Hooghly (a); 204A(SP) (Central), 9-3-61 (b); (A) Silvicrete (white cement) (c); 20-11-64 (h).

35. Shri V. R. G. Iver (Proprietor) carrying on business under the trade name Messrs. Annapoorna Trading Co., 28 Chaulpatty Road, Calcutta (a); 527A(TL) (Central), 15-6-59 (b); (A) Bearing and tractor spare parts (c); 2-12-64 (h).

Explanatory notes.—Regarding the amendments made, the following code letters have been used in indicate the manner in which the particulars of registration have been amended: –

(A) means "Add"; (D) means "Delete"; (S) means "Substitute".

S. K. BOSE, Commissioner.

No. 394 C. T.—10th December 1964.—In pursuance of the provisions of section 9 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) read with rule 11 of the Central Sales Tax (West Bengal) rules, 1958 following names and addresses of registered dealers together with a description of the goods covered by their registration certificates whose registrations under the Central Sales Tax Act, 1956, were

cancelled with effect from the date noted against each of them are published for general information:—

Notes.—(a) Serial number, name, address, chief place of business and number of branches.

(b) Number and date of the registration certificate.

(c) Goods for resale.

(d) Goods for use in manufacture or processing of goods for sale.

(e) Goods for use in mining.

(f) Goods for use in the generation or distribution of electricity or any other form of power.

(g) Goods for use in the packing of goods for sale/resale.

(h) Date of cancellation.

1. Shri Harkishandas Nagindas and Shrimati Taramati Nagindas (Partners) carrying on business under the trade name Harkishandas & Co., 9 Amratola Street, Calcutta (a); 18A(AT) (Central), 13-6-57 (b); Spices, oil, tea, shellac, gunny bags and newsprint papers (c); (1) Raw materials, (2) Plant, machinery, spare parts and accessories, (3) Consumable stores, viz. Provided that all goods for which exemption from payment of sales tax is claimed are intended for use in the actual process of manufacture of the goods named below: (i) Nuts, bolts and (ii) Angles (d); 28-11-64 (h).

2. Shri Bhagwandas Vrajdas carrying on business under the trade name Modern Belt House, 71 Canning Street, Calcutta (a); 1345A(AT) (Central), 15-10-63 (b); Belts, money bags, band, strap, buckles, zip fasteners and plastic cloth (c); 2-12-64 (h).

3. Todi Hosiery Mills Ltd., 52 Ezra Street, Calcutta (a); 563A(CL) (Central), 14-8-57 (b); Hosiery goods (c); Raw materials, plant, machinery, spare parts and accessories, chemicals, lubricating oil, grease, kerosene, needles (d); 20-11-64 (e).

4. Messrs. Chunilal Jaipuria, Mahabir Pershad Jaipuria and Rukmini Debi carrying on business under the trade name Beharilal Beni Pershad, 144 Cotton Street, Calcutta (a); 954A(JK) (Central), 22-2-62 (b); Minerals, rayon yarn (c); 28-11-64 (h).

5. Shri Upendra Chandra Dey (Proprietor) carrying on business under the trade name U. C. Dey & Son, 33 Brabourne Road, Calcutta (a); 1004A(RB) (Central), 18-1-60 (b); Crude coal tar, hard coke, soda ash, caustic soda, rice (c); 27-11-64 (h).

6. Shri Sha Hirji Sojpar carrying on business under the trade name Swiss Co. Sales Corporation, 129 Radhabazar Street, Calcutta (a); 1040A(RB) (Central), 4-10-61 (b); Watch straps and bands (c); 30-11-64 (h).

7. Sm. Clotilde Das Gupta carrying on business under the trade name Messrs. Bibliotneca Orientalia, 35 Chittaranjan Avenue, Calcutta (a); 904A(SL) (Central), 21-11-58 (b); Books (d); 21-11-64 (e).

8. Messrs. J. H. Shah and D. H. Saha carrying on business under the trade name Messrs. Jaico Publishing House, 35 Chittaranjan Avenue, Calcutta (a); 490A(SL) (Central), 31-7-57 (b); Paper, printing ink and book binding materials for manufacture of books (d); 24-11-64 (e).

9. Messrs. Ideal Industries & Construction Co. (Private) Ltd., 44 Chittaranjan Avenue, Calcutta (a); 297A(SL) (Central), 6-7-57 (b); C. i. sleepers and engineering castin rain water pipes (c); Consumable stores and w materials (other than declared goods) for manufacte of cast iron, sleepers and rain water pipes (d); 25-64 (e).

10. Messrs. Bino Behari Sen, Harish Ch. Kundu and Kalipada Das rying on business under the trade name Messrs. enus Industry, 157B Dharamtolla Street, Calcutta); 1157A(SL) (Central), 9-2-61 (b); 26-11-64 (e).

S. K. BOSE, Commissioner.

No. 395C.T.—10th ember 1964.—In pursuance of the provisions of Rule 11 the Central Sales Tax (West Bengal) Rules, 1958, read with sirule (6) of Rule 27A of the Bengal Sales Tax Rules, 1941, is notified for general information that the following declaran forms have been cancelled under sub-rule (4) of the Rule 27of the Bengal Sales Tax Rules.

Serial No. of the declaran forms which have been ncelled under Rule 27A(4of the Bengal Sales Tax Rs, 1941.	Name, address and R. C. No. of the dealer/undertaking to whom the declaration forms were issued by the appropriate Commercial Tax Officer.
1	2
(1) N/O-196524	Messrs. Beharilal Beni Pershad, 144 Cotton Street, Calcutta. 954A(JK) (Central).
(2) N-999364 and N-999365 .	National Tar Products, 141 B. K. Paul Avenue, Calcutta. 985A(MK) (Central).
(3) N/O-036669 to N/O-03675	Haridas Rathi, Murlidhar Rathi Road, Purulia. 63A(PR) (Central).
(4) N-138278 to N-138282 .	Prahladrai Kedia, Barabazar, Dist. Purulia. 154A(PR) (Central).

S. K. BOSE, Commissioner.

No. 20219C.T. — 5th December 1964. — Shri Mallinath Bose, Commercial Tax Officer, Grade II, of Colootola charge, has been allowed earned leave for eighteen days from 8th November 1964 to 5th December 1964 under rule 168(i) of the West Bengal Service Rules, Part I.

No. 20333C.T.—7th December 1964.—Shri Surajit Chaudhury, Commercial Tax Officer, Grade II, of Chinabazar charge, has been allowed earned leave for three days from 22nd October 1964 to 24th October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 20374C.T. — 8th December 1964. — Shri Narendra Nath Sarkar, Commercial Tax Officer, Grade II, of Chinabazar charge, has been allowed earned leave for six days from 16th November 1964 to 21st November 1964 under rule 168(i) of the West Bengal Service Rules, Part I.

No. 20806C.T. — 15th December 1964. — Shri Himangshu Kumar Bhadra, Commercial Tax Officer, Grade I, of Burdwan charge, has been allowed earned leave for eight days from 22nd October 1964 to 29th October 1964 under rule 167(a)(i) of the West Bengal Service Rules, Part I.

No. 20809C.T. — 15th December 1964. — Shri Sailesh Chandra Das, Commercial Tax Officer, Grade II, of Manicktolla charge, has been allowed earned leave for ten days from 12th November 1964 to 21st November 1964 under rule 167(a)()i of the West Bengal Service Rules, Part I.

No. 20816C.T.—15th December 1964.—Shri Nimai Chandra Pal, Commercial Tax Officer, Grade II, of Sealdah charge, has been allowed earned leave for twenty days from 9th November 1964 to 28th November 1964 under rule 16E(a)(i) of the West Bengal Service Rules Part I.

S. K. BOSE, Commissioner.

CORRIGENDA

No. 386C.T. — 8th December 1964. — All entries against serial No. 10 of the notification No. 194C.T., dated 25th June 1964, published at page 501 of the "Calcutta Gazette", Part ID, dated 16th July 1964, are hereby cancelled.

No. 387C.T. — 8th December 1964. — All entries against serial No. 8 of the notification No. 197C.T., dated 25th June 1964, published at page 507 of the "Calcutta Gazette", Part ID, dated 16th July 1964, are hereby cancelled.

S. K. BOSE, Commissioner.